



<b>Unit title</b>	Determining Gross Pay
<b>SQA code</b>	H710 04
<b>SCQF level</b>	6
<b>SCQF credit points</b>	4
<b>SSC ref</b>	FSP P1, P2, P3 and P4

## History of changes

**Publication date:** August 2013

**Version:** 01

<b>Version number</b>	<b>Date</b>	<b>Description</b>	<b>Authorised by</b>

© Scottish Qualifications Authority 2014

This publication may be reproduced in whole or in part for educational purposes provided that no profit is derived from reproduction and that, if reproduced in part, the source is acknowledged.

Title	Determining Gross Pay	
Learning Outcomes	Assessment Criteria	
The learner will:	The learner can:	
1 Process payroll information.	1.1 Correctly identify the treatment of allowances and enhancements with respect to tax, National Insurance and pension deductions.  1.2 Update rates for permanent and temporary payments and deductions against agreed scales for each type of employee affected.  1.3 Calculate exceptional payments and deductions in accordance with organisational requirements, to the deadlines agreed.  1.4 Calculate any applicable pre-tax deductions and all relevant statutory and non-statutory deductions.  1.5 Identify the income tax, NIC and pension liability of all payments.  1.6 Comply with organisational and statutory timescales.	
2 Ensure all legislation for statutory payments is followed correctly.	2.1 Apply the correct payment schemes with regard to statutory entitlements including: <ul style="list-style-type: none"> <li>◆ maternity</li> <li>◆ paternity</li> <li>◆ adoption</li> <li>◆ sick pay</li> <li>◆ parental leave</li> <li>◆ time off for dependants</li> </ul> 2.2 Determine entitlement to statutory payments when entitlement to occupational payments expires or payments are not made.  2.3 Process statutory payments accurately and deal correctly with the receipt and issue of regulatory forms.  2.4 Issue the correct regulatory documentation where entitlement to statutory payments does not arise or ceases.	

<b>Learning Outcomes</b>	<b>Assessment Criteria</b>
<b>The learner will:</b>	<b>The learner can:</b>
<p>3 Identify any errors and respond to queries effectively.</p>	<p>3.1 Use the relevant tax authority's tools to check statutory pay entitlements in response to individual employee queries.</p> <p>3.2 Identify and resolve all discrepancies directly or by reference to the appropriate person.</p> <p>3.3 Maintain the security and confidentiality of personal and sensitive details at all times.</p>

<b>Additional information about the Unit</b>
<b>Unit purpose and aim(s)</b>
<p>This Unit is about calculating gross pay for both permanent and temporary members of staff.</p> <p>Learners will gain knowledge of legislation relating to statutory payments and statutory and non-statutory deductions and the organisational methods for processing and updating data.</p> <p>Learners should be working within a payroll environment.</p>
<b>Details of the relationship between the Unit and relevant national occupational standards (if appropriate)</b>
<p>This Unit directly relates to Unit FSP P1, P2, P3 and P4 of the Payroll NOS. It relates to a number of other NOS covering the areas of financial records, IT and regulations.</p>
<b>Details of the relationship between the Unit and other standards or curricula (if appropriate)</b>
N/A
<b>Assessment requirements specified by a sector or regulatory body (if appropriate)</b>
N/A

### **Assessment (evidence) Requirements**

Evidence should be collected when carrying out tasks within a real job. Learners must provide evidence that they have done this over a sufficient period of time so that the assessor is confident that the learner is competent.

Assessment must be undertaken with learners taking due cognisance of legislation, security of information and organisational procedures.

### **Guidance on Instruments of Assessment**

This Unit is designed to assess the knowledge of learners in the workplace.

Learning Outcome 1 may be assessed by a work-based assessment or by observation/product evidence/witness testimony.

Learning Outcome 2 may be assessed by a work-based assessment or by observation/product evidence/witness testimony.

Learning Outcome 3 may be assessed by a work-based assessment or by observation/product evidence/witness testimony.

Online assessment may also be used for all three Learning Outcomes.

The collection of supplementary evidence of performance can be used to further substantiate, support and expand the evidence base for competent performance where this is necessary. This may be required depending on the size of the organisation in which the learner is working. Supplementary evidence may include:

- ◆ Questioning
- ◆ Professional discussion
- ◆ Other valid evidence which relates directly to learner performance

SQA's Guide to Assessment provides information on appropriate instruments of assessment. This guide is designed to provide support for everyone who assesses for SQA qualifications. It looks at the principles of assessment, and brings together information on assessment in general as well as on best practice in assessment. The Guide to Assessment can be downloaded free from SQA's website **[www.sqa.org.uk](http://www.sqa.org.uk)**.

The FLSP's Assessment Strategy also supports the assessment of this Unit.