

S247: Control Payroll

Overview: Control the accuracy and compliance of the payroll. This standard is imported from the **FSSC Accountancy and Finance suite.**

Links: Business Resources; Finance

Specific skills:

- Checking
- Communicating
- Monitoring
- Problem Solving
- Managing time
- Using technology

Performance Indicators

1. Correctly identify the treatment of all allowances and enhancements with respect to tax, national insurance and pensions deductions;
2. Update rates for permanent and temporary payments and deductions against agreed scales for each type of employee affected;
3. Reconcile the national insurance liability for directors against the national insurance actually paid;
4. Monitor compliance with attachments of earnings legislation;
5. Correctly code and reconcile total charges to organisational budgets against aggregate payroll totals;
6. Promptly reconcile the number of no pays and actual pays with the number of employees on the payroll;
7. Calculate and reconcile aggregate payroll totals, including aggregate statutory payments and nonstatutory deductions, against authorised control totals;
8. Calculate and reconcile aggregate amounts payable to, or recoverable from, statutory and non-statutory bodies against control totals;
9. Reconcile payroll records with the organisation's financial reports;
10. Make payments to statutory and non-statutory bodies by the required deadline, accompanied by the applicable documentation and in accordance with organisational regulations and procedures;
11. Check that individuals raising queries are authorised to receive the information they are requesting;
12. Seek clarification or additional information from employees or managers where the nature of their queries is not clear;
13. Present accurate information extracted from the payroll system in an appropriate format;
14. Deal effectively with enquiries from statutory agencies and non-statutory bodies;
15. Obtain employee authorisation where required prior to the release of information;
16. Supply information within the specified timescale and in compliance with relevant legislation;
17. File copies of responses in a logical and orderly manner in accordance with statutory and organisational requirements.

Knowledge & Understanding

The Statutory Framework

- A. Legislation relating to payroll processing and data protection;
- B. The regulations of the relevant tax authority in respect of income tax and national insurance liability on pay, expenses and benefits;
- C. National insurance regulations concerning directors;
- D. Income tax and national insurance regulations relating to termination, lump sum and "out of sync" payments;
- E. Legislation controlling attachments of earnings and the rules applying to how they interact with each other;
- F. Types of exceptional payment;
- G. Types of attachments to earnings;
- H. Types of termination payments.

The Organisation

- I. The organisation's policies for recording and storing data;
- J. Organisational, external agency and employee requirements for information;
- K. The organisation's procedures for maintaining the security and confidentiality of information;
- L. Sources of information for resolving discrepancies.