



ASSESSOR GUIDE

FNSTPB402

Establish and maintain payroll systems

Assessment 3 of 3

Project



Tax Practitioners Board (TPB) BAS agent registration

In Australia, if you want to provide BAS services for a fee or other reward, you must be registered with the Tax Practitioners Board (TPB).

To become a registered BAS agent, you must satisfy specific qualifications and experience requirements, which are set out in the Tax Agent Services Regulations 2022 (TASR).

You may apply to register as a BAS agent through one of two options outlined in the TASR (item 101 or 102), depending on your experience.

	Primary qualification	Board approved course in GST/BAS taxation principles	Voting member of a recognised BAS or tax agent association	Relevant experience
101 Accounting qualifications	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✗	1,400 hours in past four years
102 Professional association membership	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✓	1,000 hours in past four years

Summary of qualifications and experience requirements

- Item 101 - Accounting qualifications
 - A Certificate IV Financial Services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
 - Board approved course in basic GST/BAS taxation principles (GST/BAS course)
 - 1,400 hours of relevant experience in the past four years.
- Item 102 - Professional association membership
 - A Certificate IV Financial Services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
 - Board approved course in basic GST/BAS taxation principles (GST/BAS course)
 - A voting member of a recognised BAS or tax agent association
 - 1,000 hours of relevant experience in the past four years.

What are board approved courses?

Board approved courses are nationally recognised units that have been approved by the Tax Practitioners Board (TPB) for registration purposes.

FNSTPB411 - Complete business activity and instalment activity statements, and FNSTPB402 - Establish and maintain payroll systems are included in this FNS40222 Certificate IV in accounting and bookkeeping qualification. Together they meet the TPB approved course in basic GST/BAS taxation principles (GST/BAS course) academic requirements for registration as a BAS agent.

More information on [BAS agent registration](#) can be found on the TPB website.

Education requirements of the Tax Practitioners Board (TPB)

This assessment is designed to meet the education requirements of the Tax Practitioners Board (TPB), which stipulate that a significant amount (at least 40%) of the assessment must be completed under some form of independent supervision.

Tasks that must be completed under independent supervision are:

- Task 1b, 1c, 1d
- Task 3b
- Task 4
- Task 5a, 5b
- Task 6a, 6b
- Task 7a, 7b, 7c, 7d

Please refer to the additional independent supervision instructions.

Assessment Instructions

Task overview

For this assessment, you will play the role of Kelly James, Payroll Officer for Oz Office Supplies. You must process the payroll for June 2023 using OZ Office Supplies employee data, reconcile payments for the period and respond to any payroll enquiries. At the end of June, you must prepare and reconcile month and year-end records and demonstrate your ability to maintain the payroll system according to OZ Office Supplies policy, procedures, and legislative requirements.

Resources and Equipment Required:

- Access to learning materials on the learning portal
- Access to a computer, the internet and email
- Access to Microsoft Word
- Access to a six-month trial version of MYOB Business Essentials™
- OZ Office Supplies Payroll Policy & Procedures (provided in Assessment 1)

This assessment task is divided into seven (7) tasks. Some tasks have multiple parts. Read each assessment task carefully before typing your response in the space provided or attempting the task in MYOB.

Additional resources and supporting documents

To complete this assessment, you will need:

- Payroll Policy & Procedures - [FNSTPB402_01_Project_PayrollPolicy&Procedures_V1](#) (Provided in Assessment 1)
- Time Sheet Summary June - [FNSTPB402_03_Project_TimeSheetSummaryJune2023_V1.1](#)
- Time Sheet Summary July - [FNSTPB402_03_Project_TimeSheetSummaryJuly2023_V1.1](#)

Assessment Information



Submission

You are entitled to three (3) attempts to complete this assessment satisfactorily. Incomplete assessments will not be marked and will count as one of your three attempts.

All questions must be responded to correctly to be assessed as satisfactory for this assessment.

Answers must be typed into the space provided and submitted electronically via the LMS. Hand-written assessments will not be accepted unless previously arranged with your assessor.



Reasonable adjustment

Students may request a reasonable adjustment for assessment tasks.

Reasonable adjustment usually involves varying:

- the processes for conducting the assessment (e.g. allowing additional time)
- the evidence gathering techniques (e.g. oral rather than written questioning, use of a scribe, modifications to equipment)



However, the evidence collected must allow the student to demonstrate all requirements of the unit.

Refer to the Student Handbook or contact your Trainer for further information.



Please consider the environment before printing this assessment.

Task 1

Task Summary - Process payroll

For this assessment task, you are required to finalise the payroll for the weeks ending 28/05/2023.

You received the following email.

Good morning, Kelly.

Thank you for sending through the payroll verification report for the week ending 28th May 2023.

I have reviewed the payroll figures, and there appear to be no errors, duplications or omissions. Please go ahead and finalise the payroll, prepare the electronic payment for me to approve, and email the staff their pay advice.

*Thank you.
Roh Sales*

Follow OZ Office Supplies Payroll Policy & Procedures to record and report the payroll for the week ending 28/05/2023. Generate and review the following payroll reports:

- Payroll Summary Report
- Payroll Register Report
- Payroll Activity Report
- Profit & Loss Report
- Balance Sheet Report
- Leave Balance (detail) Report
- Accrual by Fund (detail) Report

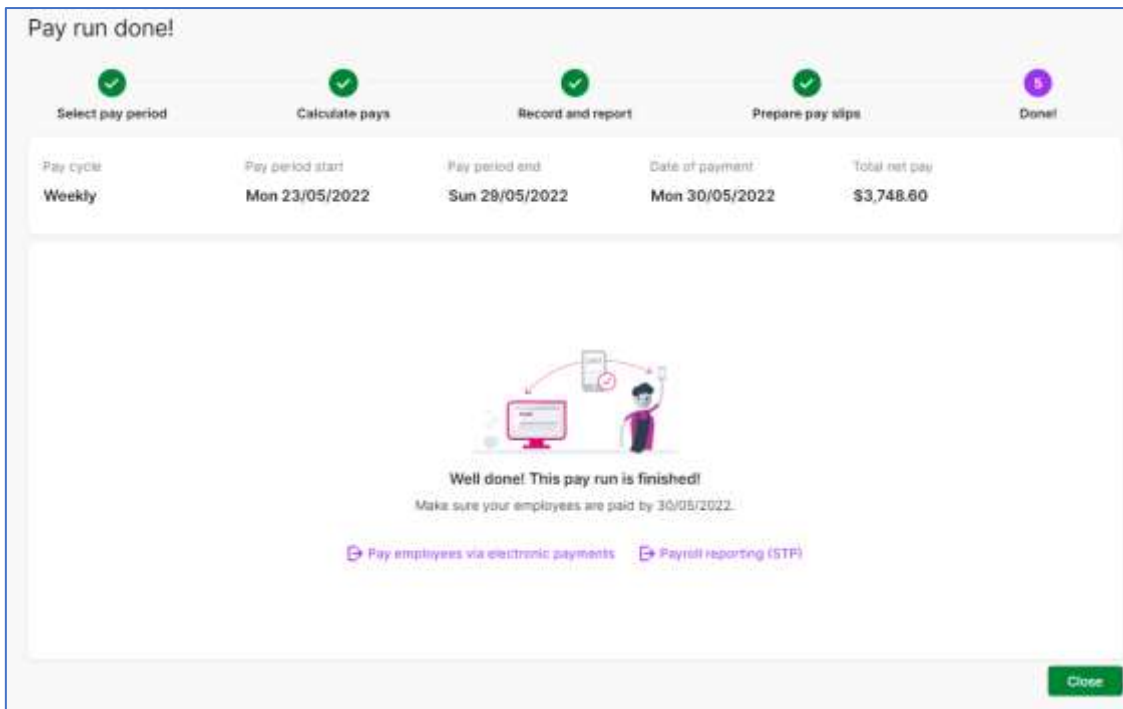
Correct any errors you identify.

a. Use the snipping tool to capture a screenshot of the pay advice slips for:

- Alex Anderson
- Ben Xing
- Kris Cox
- Codie Ritson
- Taylor Alvarado

ADDITIONAL INFORMATION FOR THE ASSESSOR

The candidate must complete the four steps in the image below to record and report the payroll.



The candidate must use the snipping tool to capture a screenshot of the payslips for each of the five employees and paste them into the table below.

a. Payroll advice slip – Alex Anderson

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A sample answer is provided below. If the student has not set up the employee and pay items correctly, the answer will differ from the sample answer below. Any errors made in the setup will be carried through the remaining assessment tasks.

Assessor must check the following:

- The pay period must be recorded as 22/05/2023 – 28/05/2023.
- The payment date must be 29/05/2023.
- Gross pay must be \$1,550.69.
- Net pay must be \$1,219.65.
- Superannuation Guarantee must be \$162.82.

The payslip for Alex Anderson **must agree** with the sample answer below.

OZ Office Supplies Pty Ltd 20/09

ABN. 26 008 672 179

Pay Slip For: Anderson, Alex

Annual Salary: \$80,000.00

Hourly Rate: \$40.4858

Pay Period From: 22/5/2023 To: 28/5/2023

Superannuation Fund: AMP MYLIFE MYSUPER

Memo/payslip message:

Reference Number: 1

Payment Date: 29/5/2023

GROSS PAY: \$1,550.69

NET PAY: \$1,219.65

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$1,538.46	\$1,538.46	Wages
First Aid Allowance			\$12.23	\$12.23	Wages
Union Fees			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$321.04	-\$321.04	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$162.82	\$162.82	Superannuation Expenses

a. Payroll advice slip – Ben Xing

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If the candidate has not set up the employee and pay items correctly, the answer will differ from the sample answer below. Any errors made in the setup will be carried through the remaining assessment tasks.

The payslip for Ben Xing **must agree** with the sample answer below.

Assessor must check the following:

- The pay period must be recorded as 22/05/2023 – 28/05/2023.
- The payment date must be 29/05/2023.
- Gross pay must be \$908.80.
- Net pay must be \$665.80.
- Superannuation Guarantee must be \$95.42.

The payslip for Ben Xing **must agree** with the sample answer below.

OZ Office Supplies Pty Ltd 20/09

ABN: 26 008 672 179

Pay Slip For: Xing, Ben

Classification: General Retail Industry Award [MA000004] Retail

Annual Salary: \$47,257.60

Hourly Rate: \$23.9158

Pay Period From: 22/5/2023 To: 28/5/2023

Superannuation Fund: AMP MYLIFE MYSUPER

Memo/payslip message:

Reference Number: 2

Payment Date: 29/5/2023

GROSS PAY: \$908.80

NET PAY: \$665.80

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$908.80	\$908.80	Wages
Union Fees			-\$10.00	-\$10.00	Deduction
Salary Sacrifice - \$50.00			-\$50.00	-\$50.00	Superannuation Deductions
PAYG Withholding			-\$183.00	-\$183.00	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$95.42	\$95.42	Superannuation Expenses

a. Payroll advice slip – Kris Cox

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If the candidate has not set up the employee and pay items correctly, the answer will differ from the sample answer below. Any errors made in the setup will be carried through the remaining assessment tasks.

Kris Cox is a casual employee and, therefore, is not entitled to personal or annual leave.

Assessor must check the following:

- The pay period must be recorded as 22/05/2023 – 28/05/2023.
- The payment date must be 29/05/2023.
- Gross pay must be \$893.40.
- Net pay must be \$648.40.
- Superannuation Guarantee must be \$93.41.

The payslip for Kris Cox must agree with the sample answer below.

OZ Office Supplies Pty Ltd 20/09

ABN. 26 008 672 179

Pay Slip For: Cox, Kris

Classification: Commercial Sales Award [MA000083] –

Reference Number: 4

Hourly Rate: \$31.0500

Payment Date: 29/5/2023

Pay Period From: 22/5/2023 To: 28/5/2023

GROSS PAY: \$893.40

Superannuation Fund:

NET PAY: \$648.40

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$3.75	\$3.75	Wages
Commission			\$175.50	\$175.50	Wages
Base Hourly	23.00	\$31.05	\$714.15	\$714.15	Wages
PAYG Withholding			-\$245.00	-\$245.00	Tax
Superannuation Guarantee			\$93.41	\$93.41	Superannuation Expenses

a. Payroll advice slip – Taylor Alvarado

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If the candidate has not set up the employee and pay items correctly, the answer will differ from the sample answer below. Any errors made in the setup will be carried through the remaining assessment tasks.

Taylor Alvarado's pay advice must include a Base Hourly, Saturday Rate and a Per KM Travel Allowance. The annual leave accrual must be calculated based on 30hrs per week, and the PAYG amount must reflect Taylor is a foreign resident for tax purposes.

Assessor must check the following:

- The pay period must be recorded as 22/05/2023 – 28/05/2023.
- The payment date must be 29/05/2023.
- Gross pay must be \$891.40.
- Net pay must be \$593.40.
- Superannuation Guarantee must be \$58.21. Superannuation Guarantee is not paid on per Km allowance.

The payslip for Taylor Alvarado **must agree** with the sample answer below.

OZ Office Supplies Pty Ltd 20/09

ABN: 26 008 672 179

Pay Slip For: Alvarado, Taylor

Classification: Commercial Sales Award [MA000083] -

Annual Salary: \$36,036.00

Reference Number: 5

Hourly Rate: \$23.1000

Payment Date: 29/5/2023

Pay Period From: 22/5/2023 To: 28/5/2023

GROSS PAY: \$891.40

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$593.40

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$6.25	\$6.25	Wages
Base Hourly	24.00	\$23.10	\$554.40	\$554.40	Wages
Per KM Travel Allowance	135.00	\$0.91	\$122.85	\$122.85	Wages
Saturday Rate (1.5x)	6.00	\$34.65	\$207.90	\$207.90	Wages
Union Fees			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$288.00	-\$288.00	Tax
Annual leave accrual	2.30			2.30	Entitlements
Superannuation Guarantee			\$58.21	\$58.21	Superannuation Expenses

a. Payroll advice slip – Codie Ritson

MARKING GUIDE

If the candidate has not set up the employee and pay items correctly, the answer will differ from the sample answer below. Any errors made in the setup will be carried through the remaining assessment tasks.

Assessor must check the following:

- The pay period must be recorded as 22/05/2023 – 28/05/2023.
- The payment date must be 29/05/2023.
- Gross pay must be \$933.19.
- Net pay must be \$784.15.
- Superannuation Guarantee must be \$97.98.

The payslip for Codie Ritson **must agree** with the sample answer below.

OZ Office Supplies Pty Ltd 20/09

ABN. 26 008 672 179

Pay Slip For: Ritson, Codie

Classification: Storage Services and Wholesale Award

Annual Salary: \$47,788.00

Reference Number: 3

Hourly Rate: \$24.1842

Payment Date: 29/5/2023

Pay Period From: 22/5/2023 To: 28/5/2023

GROSS PAY: \$933.19

Superannuation Fund: REST INDUSTRY SUPER

NET PAY: \$784.15

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$919.00	\$919.00	Wages
First Aid Allowance			\$14.19	\$14.19	Wages
Union Fees			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$139.04	-\$139.04	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$97.98	\$97.98	Superannuation Expenses

Task 1b contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.

- b. Transfer the wage payments to the employees per OZ Office Supplies payroll procedure. Use the reference **Wages 29 May**.

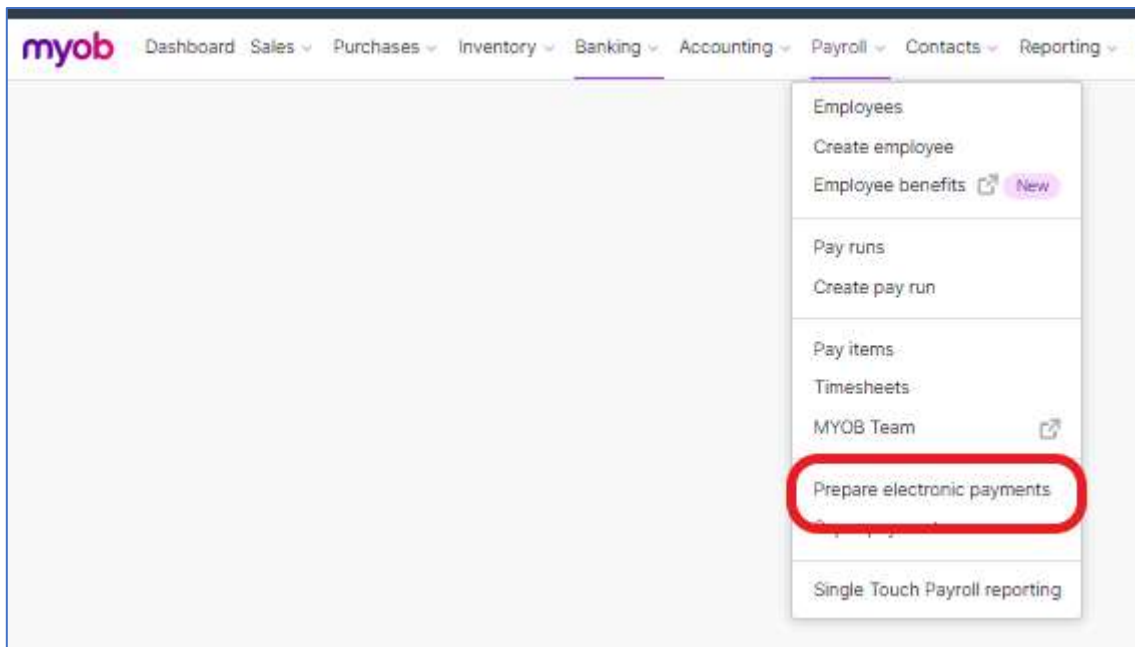
Copy the download link and paste a copy of the electronic payment in the table below.

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OZ Office Supplies payroll procedure states:


- Employees will be paid via electronic payments from the 1-1110 NAB Bank Account.

Candidates must click the **Prepare electronic payments** and generate a .ABA file dated 29 May 2023.



The candidate's submission must agree with the sample answer below.

b. Electronic Payment

 electronic-payments-2023-05-29

Task 1c contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.

- c. Use the snipping tool to capture a screenshot that verifies the date and method you used to issue the pay slips to the employees is in line with OZ Office Supply's organisational and legislative requirements.

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Candidates must capture a screenshot of the **Pay run details** to demonstrate that the pay slips have been emailed to employees in line with OZ Office Supplies payroll procedure.

Using MYOB, the Payroll Officer should then process the payroll, email the pay slips and report single touch payroll (STP). The Fair Work Act requires employers to issue payslips to their employees within one day of receiving payment in a confidential manner suitable for their employment, even if they are on leave.

The response provided by the candidate must match the sample answer below.

Date and method used to issue pay slips

Pay period Start	Pay period end	Date of payment	Total net pay
Mon 22/05/2023	Sun 28/05/2023	Mon 29/05/2023	\$3,911.40

Employee	Net pay (\$)	Email	Pay slip emailed	Bank file	View pay slip
<input checked="" type="checkbox"/> Alex Anderson	\$1,219.65	alexa@gmail.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	View PDF
<input checked="" type="checkbox"/> Ben Xing	\$665.80	ben.xing@outlook.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	View PDF
<input checked="" type="checkbox"/> Codie Ritson	\$784.15	codieritson11@hotmail.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	View PDF
<input checked="" type="checkbox"/> Kris Cox	\$648.40	kriscox1993@hotmail.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	View PDF
<input checked="" type="checkbox"/> Taylor Alvarado	\$593.40	tsalvarado146@gmail.com	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	View PDF

Task 1d contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.

Access [Employment and payroll records | Australian Taxation Office \(ato.gov.au\)](https://ato.gov.au) Review the record-keeping obligations employers have to their employees and in your own words answer the questions below.

How long must you keep employee payment records? (Approximate word count: 80-90 words)

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The candidates' responses be within the specified word limit and reflect the exemplar answers below.

You need to keep these records for five years. The five years starts from when you prepared or obtained the records, completed the transactions or acts those records relate to, whichever is later.

You should keep records long enough to cover the period of review (also known as the amendment period) for an assessment that uses information from the record. For records connected to an assessment that's amended, the period of review for that amended assessment starts from the day after we give you the notice of amended assessment.

What information must Super contribution records show? (Approximate word count: 80-90 words)

MARKING GUIDE

The candidates' responses be within the specified word limit and reflect the exemplar answers below.

How you worked out the amount of super you contributed for each employee.

Factors that affect the amount of super you must contribute, such as advice you have received from trustees about the funds to which you contribute.

Salary sacrifice amounts, including information about how they're calculated and employee's choice.

If you fail to meet your super obligations and are liable to pay the super guarantee charge, you must also keep details of how you worked out the amounts shown in your super guarantee charge statement.

d. Report the payroll to the ATO through Single Touch Payroll (STP) and generate the **Employees YTD report**. Use the snipping tool to capture a screenshot of each **employee's payroll report** and paste it into the table below.

Please Note: We are using a fictitious company for this assessment task, the report will not go through to the ATO, and the report's status will show as rejected.

d. Report to the ATO through single touch payroll

MARKING GUIDE

The ATO has mandated that all employers report their payroll information to the ATO through STP, with Phase 2 Single Touch Payroll reporting becoming mandatory on 1 January 2022.

Assessor, please note: As we are using a fictitious company for this assessment task, the report will not go through to the ATO, and the report's status will show as rejected. (see below)

Candidates must **click on the pay run to view and generate an Employees YTD report (PDF)**

The screenshot shows the 'Single Touch Payroll reporting' interface. At the top, it says 'Reporting on STP Phase 2'. Below that, there are navigation tabs: 'STP reports', 'Employee terminations', 'EOPY finalisation', 'ATO settings', and 'JobMaker'. A 'Payroll year' dropdown menu is set to '2022/23'. A green button labeled 'Send update event' is visible. Below this is a table with the following columns: 'Pay period', 'Date of payment', 'Date recorded', 'Employees', 'Gross payments (\$)', 'PAYG Withholding (\$)', and 'Status'. The table contains four rows of data, all with a status of 'Rejected'.

Pay period	Date of payment	Date recorded	Employees	Gross payments (\$)	PAYG Withholding (\$)	Status
30/06/2023 - 30/06/2023	30/06/2023	21/09/2023 11:41am	5	0.00	0.00	Sort
30/06/2023 - 30/06/2023	30/06/2023	21/09/2023 11:06am	5	0.00	0.00	Rejected
30/06/2023 - 30/06/2023	30/06/2023	21/09/2023 10:56am	5	0.00	0.00	Rejected
30/06/2023 - 30/06/2023	30/06/2023	21/09/2023 10:30am	5	0.00	0.00	Rejected

The candidate's **Employees YTD report (PDF)** must agree with the sample answer below.

Payroll reporting - employee year-to-dateOZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482Status: Rejected
Declared by: Gayelene Townsend
Declaration date: 21/09/20237 Holden Street Camperdown
NSW 2482

ABN: 26 008 672 179

Alex, Anderson 0001**ATO reporting category****YTD**

Gross payments	\$6182.18
Allowance - qualifications/certificates	\$48.92
PAYG withholding	\$1294.15
Deduction - union/professional assoc. fees	\$(40.00)
Superannuation Guarantee	\$651.28

Payroll reporting - employee year-to-dateOZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482Status: Rejected
Declared by: Gayelene Townsend
Declaration date: 21/09/20237 Holden Street Camperdown
NSW 2482

ABN: 26 008 672 179

Taylor, Alvarado 0004**ATO reporting category****YTD**

Gross payments	\$2217.60
Overtime	\$831.60
Allowance - cents per km	\$700.70
Allowance - other (Uniform Allowance)	\$25.00
PAYG withholding	\$1219.05
Deduction - union/professional assoc. fees	\$(40.00)
Superannuation Guarantee	\$232.84

Payroll reporting - employee year-to-dateOZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482Status: Rejected
Declared by: Gayelene Townsend
Declaration date: 21/09/20237 Holden Street Camperdown
NSW 2482

ABN: 26 008 672 179

Kris, Cox 0003

ATO reporting category	YTD
Gross payments	\$2987.01
Bonuses and commissions	\$618.50
Allowance - other (Uniform Allowance)	\$15.00
PAYG withholding	\$996.01
Superannuation Guarantee	\$378.57

Payroll reporting - employee year-to-dateOZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482Status: Rejected
Declared by: Gayelene Townsend
Declaration date: 21/09/20237 Holden Street Camperdown
NSW 2482

ABN: 26 008 672 179

Codie, Ritson 0005

ATO reporting category	YTD
Gross payments	\$3676.00
Allowance - qualifications/certificates	\$56.76
PAYG withholding	\$556.16
Deduction - union/professional assoc. fees	\$(40.00)
Superannuation Guarantee	\$391.92

Payroll reporting - employee year-to-date

OZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482

Status: Rejected
Declared by: Gayelene Townsend
Declaration date: 21/09/2023

7 Holden Street Camperdown
NSW 2482

ABN: 26 008 672 179

Ben, Xing 0002

ATO reporting category	YTD
Gross payments	\$3649.85
PAYG withholding	\$737.00
Deduction - union/professional assoc. fees	\$(40.00)
Superannuation Guarantee	\$381.68
Salary sacrifice (RESC)	\$200.00

e. Store a copy of the following payroll reports according to OZ Office Supplies storing payroll records procedure on your desktop:

- Payroll Summary Report
- Payroll Register Report
- Payroll Activity Report
- Profit & Loss Report
- Balance Sheet Report
- Leave Balance (detail) Report
- Accrual by Fund (detail) Report

Use the snipping tool to capture a screenshot of the file name and reports you have saved. Paste the screenshot in the table below.

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OZ Office Supplies' procedure states payroll records must be stored according to the Australian Taxation Office (ATO), Australian Securities Investment Commission (ASIC), Fair Work Ombudsman's record-keeping requirements and Australian Privacy Principles.

The candidate's **submission** must reflect the sample answer below. They must demonstrate they have saved each of the following payroll reports in a folder named MAY_2023_Payroll using the date 20230530 as the beginning of each report name.

- Payroll Summary Report
- Payroll Register Report

- Payroll Activity Report
- Profit & Loss Report
- Balance Sheet Report
- Leave Balance (detail) Report
- Accrual by Fund (detail) Report

e. Screen shot of saved and filed payroll records

OZ Office Supplies > MAY_2023_Payroll

Name	Status	Date m
20230529_Accrual by Fund (detail) Report	✓	22/09/2
20230529_Balance Sheet Report	✓	22/09/2
20230529_Leave Balance (detail) Report	✓	22/09/2
20230529_Payroll Activity Report	✓	22/09/2
20230529_Payroll Register Report	✓	22/09/2
20230529_Payroll Summary Report	✓	22/09/2
20230529_Profit & Loss Report	✓	22/09/2

Task 2

Assume you are given the timesheet summaries each week for June, as set out in OZ Office Supplies Payroll Policy and Procedures.

Using the information provided in OZ Office Supplies Time Sheet Summary June 2023, complete all of the actions required in OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 04/06/2023, 11/6/2023, 18/6/2023 and 25/6/2023.

The Finance Manager is on four (4) weeks of annual leave. She has authorised you to process the payroll for June. Generate a Payroll verification report and reconcile each employee's payment to the information in the Timesheet Summary June 2023 before processing the weekly payroll. Correct any errors you identify.

Generate a payroll activity report for June 2023. Export the information as a PDF, use the snipping tool to capture a screenshot of the report and paste it into the table below.

MARKING GUIDE

The candidate must follow OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 04/06/2023, 11/6/2023, 18/6/2023 and 25/6/2023. Candidates do not have to email the Finance Manager for approval for these weeks as he is on annual leave and has authorised the wages to be paid. This information will be used to generate the BAS and reconcile the end of month and year-end payroll records.

Once they have confirmed the accuracy of the data entered, the candidate must generate a payroll activity report for June 2023. Export the report as a PDF and paste a screenshot of the report in the table below.

The candidate's **Employee's June payroll** activity report must agree with the sample answer below.

Payroll activity report

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Alex Anderson	6,231.10	40.00	1,294.15	4,896.95	551.28	17.54	11.60
Ben King	3,641.85	240.00	737.00	2,672.85	381.88	17.54	6.00
Code Ritson	3,732.76	40.00	596.16	3,136.60	391.92	17.34	5.50
Kris Cox	2,968.39	0.00	773.00	2,195.39	310.10	0.00	0.00
Taylor Alvarado	3,885.55	40.00	1,295.05	2,591.50	230.42	13.80	0.00
Grand total	20,468.56	360.00	4,615.36	15,493.20	1,965.40	66.42	23.10

Task 3

a. Oz Office Supplies Payroll Policy and Procedures state:

9. *Total payroll payments must be reconciled after each payroll is processed to ensure no errors or irregularities. Any errors or irregularities must be corrected before the IAS or BAS is submitted to the ATO.*
10. *Payroll liabilities and deductions (superannuation and union fees) must be reconciled, processed and paid for the previous month on the 15th of each month. If the 15th falls on the weekend, they must be paid on the next working day.*
11. *Superannuation is paid through the Small Business Superannuation Clearing House, which will distribute the superannuation amounts to each staff member nominated super fund.*

Generate a:

- Payroll summary report dated 01/05/2023– 31/05/2023.
- Balance Sheet report dated 31/05/2023.
- Superannuation accrual by fund report 01/05/2023 – 31/05/2023.

Use the snipping tool to capture a screenshot of each report to verify the May payroll liabilities and deductions (superannuation and union fees). Reconcile and paste the screenshots into the table below.

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In the table below, the candidate must provide a screenshot of the:

- Payroll summary report dated 01/05/2023 – 31/05/2023.
- Balance Sheet report dated 31/05/2023.
- Superannuation accrual by fund report 01/05/2023 – 31/05/2023.

The candidate's submissions must agree with the sample answer below.

a. Payroll summary report dated 01/05/2023 – 31/05/2023

The union fees must equal \$40.00.

The superannuation guarantee amount must equal \$507.84.

The Salary Sacrifice Superannuation amount must equal \$50.00.

Payroll summary report

01 May 2023 - 31 May 2023

Type	Pay item name	STP category	Total (\$)
Salary and wages	Base Hourly	Gross payments	1,268.55
Salary and wages	Base Salary	Gross payments	3,366.26
Subtotal			4,634.81
Salary and wages	Saturday Rate (1.5x)	Overtime	207.90
Subtotal			207.90
Salary and wages	Commission	Bonuses and commissions	175.50
Subtotal			175.50
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	122.85
Subtotal			122.85
Salary and wages	First Aid Allowance	Allowance - qualifications/certificates	26.42
Subtotal			26.42
Salary and wages	Uniform Allowance	Allowance - other	10.00
Subtotal			10.00
Salary and wages			5,177.48
Deductions	Union Fee	Deduction - union/professional assoc. fees	40.00
Subtotal			40.00
Deductions			40.00
Taxes	PAYG Withholding	PAYG withholding	1,176.08
Taxes			1,176.08
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00	Salary sacrifice and RESC	50.00
Subtotal			50.00
Superannuation Deductions Before Tax			50.00
Superannuation Expenses	Superannuation Guarantee	Superannuation guarantee	507.84
Subtotal			507.84
Superannuation Expenses			507.84
Type	Pay item name	STP category	Total (hrs)
Salary and wages	Base Hourly	Gross payments	47.00
Subtotal			47.00
Salary and wages	Saturday Rate (1.5x)	Overtime	6.00
Subtotal			6.00
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	135.00
Subtotal			135.00
Salary and wages			188.00
Leave	Annual leave Full time salary		8.77
Leave	Annual leave Part time hourly		2.30
Leave	Personal leave Full time salary		4.39
Leave	Personal leave Part time hourly		1.15
Leave			16.61

The Superannuation Payable amount must equal \$550.61 (\$507.84 + \$50.00) and reconcile to the 2-1360 Superannuation Payable amount in the Balance Sheet.

The Union Fees Payable amount must be \$40.00 and reconcile to the 2-1370 Union Fees Payable figure in the Balance Sheet.

OZ Office Supplies Pty Ltd 20/09
7 Holden Street Camperdown NSW
2482
0408040810

Balance sheet report

Accrual mode
29 May 2023

	Total
1-0000 Assets	
1-1000 Current Assets	
1-1100 Bank Accounts	
1-1120 NAB Bank Account	96,088.60
Total Bank Accounts	96,088.60
Total Current Assets	96,088.60
Total Assets	96,088.60
2-0000 Liabilities	
2-1350 PAYG Withholding Payable	1,176.08
2-1360 Superannuation Payable	557.84
2-1370 Union Fees Payable	40.00
Total Liabilities	1,773.92
Net Assets	94,314.68
3-0000 Equity	
3-1000 Owner's Funds Introduced/Personal Income	100,000.00
3-9000 Current Year Earnings	(5,685.32)
Total Equity	94,314.68

a. Superannuation accrual by fund report 01/05/2023 – 31/05/2023

The Superannuation accrual by fund report must include three (3) payments to superannuation funds:

- AMP MYLIFE MYSUPER - \$401.65
- MERCER EASY SUPER - \$58.21
- REST INDUSTRY SUPER – 97.98

The total amount payable \$557.84 must reconcile to the 2-1355 Superannuation Payable amount in the Balance Sheet (\$557.84) and the total of the Superannuation Deductions Before Tax (\$50.00) and Superannuation Expenses (\$507.84) amount in the Payroll Summary Report.

Accrual by fund (detail) report

01 May 2023 - 31 May 2023

Superannuation fund	Employer membership number		Fund total (\$)		
AMP MYLIFE MYSUPER	1234567		401.65		
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Alex Anderson	012 002	Superannuation Guarantee	22/05/2023	28/05/2023	162.82
Total Alex Anderson					162.82
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Ben Xing	012 876	Superannuation Guarantee	22/05/2023	28/05/2023	95.42
Ben Xing	012 876	Salary Sacrifice - \$50.00	22/05/2023	28/05/2023	50.00
Total Ben Xing					145.42
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Kris Cox	012 855	Superannuation Guarantee	22/05/2023	28/05/2023	93.41
Total Kris Cox					93.41
Fund total					401.65
MERCER EASY SUPER					58.21
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Taylor Alvarado	442 324	Superannuation Guarantee	22/05/2023	28/05/2023	58.21
Total Taylor Alvarado					58.21
Fund total					58.21
REST INDUSTRY SUPER					97.98
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Codie Ritson	998 345	Superannuation Guarantee	22/05/2023	28/05/2023	97.98
Total Codie Ritson					97.98
Fund total					97.98
Grand total					557.84

Task 3b contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.

- b. In the table below, reconcile the total salary and wages and PAYG for May. If the figures do not reconcile, review the source data and correct irregularities according to Oz Office Supplies policies and procedures.

Use the snipping tool to capture a screenshot of each report to verify the figures you have included in the reconciliation and paste the screenshots into the table below.

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The student must reconcile the total salary, wages, and PAYG for May in the Payroll Summary report to the total Salary and Wages and PAYG figures in the Profit & Loss and Balance Sheet. The candidate's submissions must agree with the sample answer below.

Profit & Loss	
Total Salary and Wages Expense	\$5685.32 (Payroll Expenses \$667.11 + Wages & Salaries \$5018.21)
Payroll Summary Report	
Total Salary and Wages Payroll Summary Report	\$5177.48
Superannuation (Student must only include SG not Salary Sacrifice)	<u>\$507.84</u>
	<u>\$5685.32</u>
Difference	0

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Profit and loss report
Accrual mode
01 May 2023 - 31 May 2023

	Total
Gross Profit	0.00
6-0000 Expenses	
6-4000 Payroll Expenses	
6-4200 Superannuation	507.84
6-4230 First Aid Allowance	26.42
6-4240 Uniform Allowance	10.00
6-4250 Per Km Travel Expense	122.85
Total Payroll Expenses	667.11
6-4100 Payroll - Wages & Salaries	5,018.21
Total Expenses	5,685.32
Operating Profit	(5,685.32)
Net Profit	(5,685.32)

Taxes from the Payroll Summary Report	\$1,176.08
2-1350 PAYG Withholding Payable Balance	\$1,176.08
Difference	0

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Payroll summary report

01 May 2023 - 31 May 2023

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Taxes			1,176.08
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00	Salary sacrifice and RESC	50.00
Subtotal			50.00
Superannuation Deductions Before Tax			50.00
Superannuation Expenses	Superannuation Guarantee	Superannuation guarantee	507.84

Balance sheet report

Accrual mode
31 May 2023

	Total
1-0000 Assets	
1-1000 Current Assets	
1-1100 Bank Accounts	
1-1120 NAB Bank Account	96,088.60
Total Bank Accounts	96,088.60
Total Current Assets	96,088.60
Total Assets	96,088.60
2-0000 Liabilities	
2-1350 PAYG Withholding Payable	1,176.08
2-1360 Superannuation Payable	557.84
2-1370 Union Fees Payable	40.00
Total Liabilities	1,773.92
Net Assets	94,314.68
3-0000 Equity	
3-1000 Owner's Funds Introduced/Personal Income	100,000.00
3-9000 Current Year Earnings	(5,685.32)
Total Equity	94,314.68

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