



FNSTPB412

ASSESSOR GUIDE

## 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
Accounting qualifications	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✗	1,400 hours in past four years
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.

### Board approved courses

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

FNSTPB401 - Complete business activity and instalment activity statements, and FNSTPB402 - Establish and maintain payroll systems are included in this FNS40217 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 2022 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 (Provided in Assessment 1)
- Time Sheet Summary June2022



## 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 29/05/2022.

You received the following email.

*Good morning, Kelly.*

*Thank you for sending through the payroll verification report for the week ending 29<sup>th</sup> May 2022.*

*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 29/05/2022. 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:

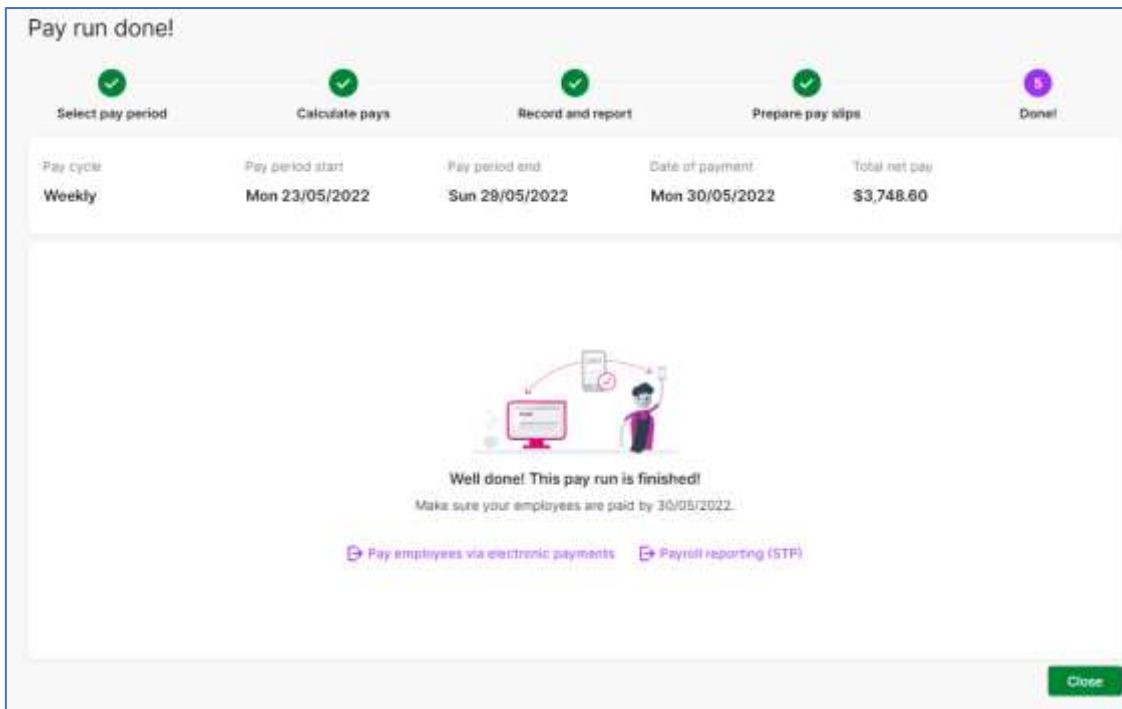
- Alex Anderson
- Ben Xing
- Kris Cox
- Codie Ritson
- Taylor Alvarado

### Assessor Instructions

To do this in MYOB the candidate must:

- Select the pay period
- Calculate pays
- Record and report
- Prepare pay slips.

Please refer to the attached image.



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.

#### Screenshot Payroll advice slip – Alex Anderson

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 22/05/2022 – 29/05/2022.
- The payment date must be 30/05/2022.
- Gross pay must be \$1,550.15.
- Net pay must be \$1,219.15.
- Superannuation Guarantee must be \$155.02.

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

# OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Anderson, Alex

Classification: General Retail Industry Award [MA000004] Retail

Reference Number: 7

Payment Date: 30/5/2022

Annual Salary: \$80,000.00

Hourly Rate: \$40.4858

Pay Period From: 22/5/2022 To: 29/5/2022

GROSS PAY: \$1,550.15

NET PAY: \$1,219.15

Superannuation Fund: AMP MYLIFE MYSUPER

Memo/payslip message:

Pay employee; Ales Anderson

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$1,538.46	\$1,538.46	Wages
First Aid Allowance			\$11.69	\$11.69	Wages
Union Fee			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$321.00	-\$321.00	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$155.02	\$155.02	Superannuation Expenses

## Screenshot Payroll advice slip – Ben Xing

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 22/05/2022 – 29/05/2022.
- The payment date must be 30/05/2022.
- Gross pay must be \$868.80.
- Net pay must be \$633.80.
- Superannuation Guarantee must be \$86.88.

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

# OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Xing, Ben

Reference Number: 9

Classification: General Retail Industry Award [MA000004] Retail

Payment Date: 30/5/2022

Annual Salary: \$45,177.60

Hourly Rate: \$22.8632

Pay Period From: 22/5/2022 To: 29/5/2022

GROSS PAY: \$868.80

NET PAY: \$633.80

Superannuation Fund: AMP MYLIFE MYSUPER

Memo/payslip message:

Pay employee; Ben Xing

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$868.80	\$868.80	Wages
Union Fee			-\$10.00	-\$10.00	Deduction
Salary Sacrifice - \$50.00			-\$50.00	-\$50.00	Superannuation Deductions
PAYG Withholding			-\$175.00	-\$175.00	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$86.88	\$86.88	Superannuation Expenses

## Screenshot Payroll advice slip – Kris Cox

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 22/05/2022 – 29/05/2022.
- The payment date must be 30/05/2022.
- Gross pay must be \$1,001.04.
- Net pay must be \$719.00.
- Superannuation Guarantee must be \$99.73.

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



# OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Cox, Kris

Reference Number: 8

Classification: Commercial Sales Award [MA000083] - Sales

Payment Date: 30/5/2022

Annual Salary: \$70,602.48

Hourly Rate: \$35.7300

Pay Period From: 22/5/2022 To: 29/5/2022

GROSS PAY: \$1,001.04

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$719.00

Memo/payslip message:

Pay employee; Kris Cox

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Commission			\$175.50	\$175.50	Wages
Uniform Allowance			\$3.75	\$3.75	Wages
Base Hourly	23.00	\$35.73	\$821.79	\$821.79	Wages
PAYG Withholding			-\$282.04	-\$282.04	Tax
Superannuation Guarantee			\$99.73	\$99.73	Superannuation Expenses

## Screenshot Payroll advice slip – Taylor Alvarado

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 22/05/2022 – 29/05/2022.
- The payment date must be 30/05/2022.
- Gross pay must be \$809.17.
- Net pay must be \$538.15.
- Superannuation Guarantee must be \$69.76. 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 - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Alvarado, Taylor

Reference Number: 5

Classification: Commercial Sales Award [MA000083] -

Payment Date: 30/5/2022

Annual Salary: \$32,978.40

Hourly Rate: \$21.1400

Pay Period From: 22/5/2022 To: 29/5/2022

GROSS PAY: \$809.17

Superannuation Fund: MYLIFE MYSUPER

NET PAY: \$538.15

Memo/payslip message:

Pay employee; Taylor Alvarado

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$6.25	\$6.25	Wages
Saturday Rate	6.00	\$31.71	\$190.26	\$190.26	Wages
Base Hourly	24.00	\$21.14	\$507.36	\$507.36	Wages
Per KM Travel Allowance	135.00	\$0.78	\$105.30	\$105.30	Wages
Union Fee			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$261.02	-\$261.02	Tax
Annual leave accrual	2.31			2.31	Entitlements
Superannuation Guarantee			\$69.76	\$69.76	Superannuation Expenses

Screenshot Payroll advice slip – Codie Ritson

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 22/05/2022 – 29/05/2022.
- The payment date must be 30/05/2022.
- Gross pay must be \$892.17.
- Net pay must be \$758.15.
- Superannuation Guarantee must be \$89.22.

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

# OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Ritson, Codie

Reference Number: 13

Classification: Storage Services and Wholesale Award

Payment Date: 30/5/2022

Annual Salary: \$45,687.20

Hourly Rate: \$23.1211

Pay Period From: 23/5/2022 To: 29/5/2022

GROSS PAY: \$892.17

Superannuation Fund: REST INDUSTRY SUPER

NET PAY: \$758.15

Memo/payslip message:

Pay employee; Codie Ritson

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Salary			\$878.60	\$878.60	Wages
First Aid Allowance			\$13.57	\$13.57	Wages
Union Fee			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$124.02	-\$124.02	Tax
Annual leave accrual	2.92			2.92	Entitlements
Superannuation Guarantee			\$89.22	\$89.22	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 wages payments to the employees per OZ Office Supplies payroll procedure. Use the reference **Wages 30 May**.

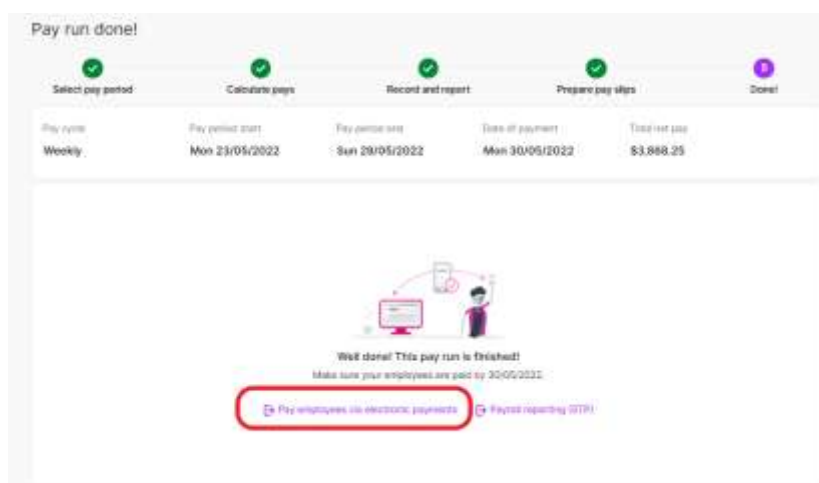
Copy the download link and paste a copy of the electronic payment in the table below.

### Assessor Instructions

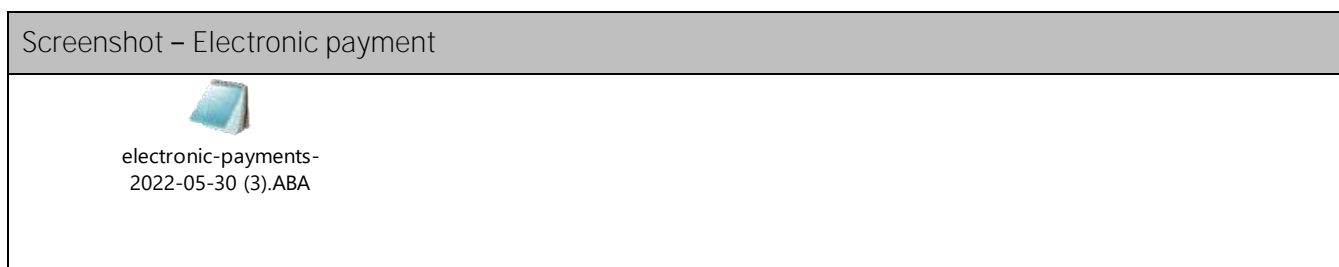
OZ Office Supplies payroll procedure states:

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

Candidates must click the **Pay employees via electronic payments** and generate a .ABA file dated 30 May 2022.



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



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.

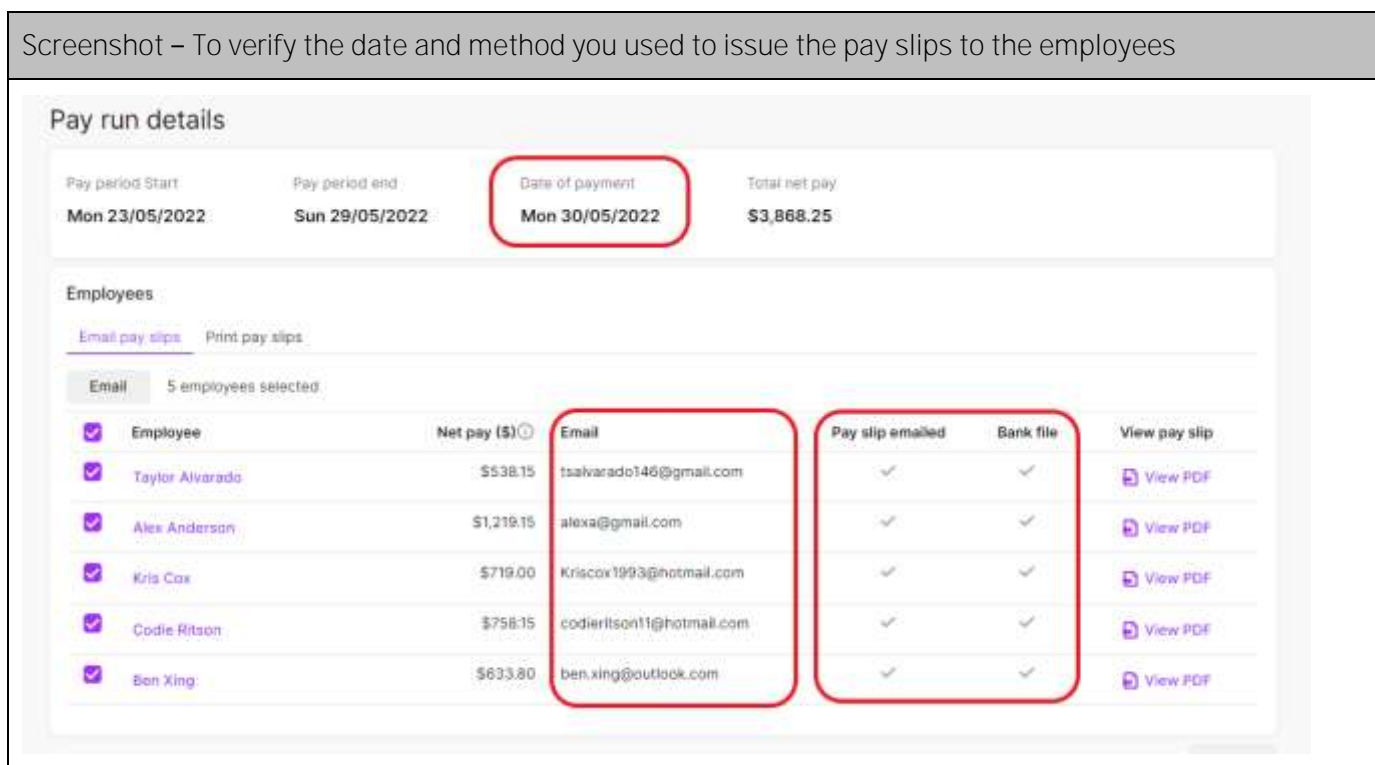
### Assessor Instructions

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.

Screenshot – To verify the date and method you used to issue the pay slips to the employees



*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.*

- 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.

### Assessor Instructions

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)**

Screenshot – Employees YTD report

The screenshot displays the 'Single Touch Payroll reporting' interface. At the top right, it indicates 'Reporting on STP Phase 2'. Below this, there are navigation tabs for 'STP reports', 'Employee terminations', 'EOFY finalisation', 'ATO settings', and 'JobMaker'. A 'Payroll year' dropdown menu is set to '2021/22'. A green 'Send update event' button is visible. The main content is a table with the following data:

Pay period	Date of payment	Date recorded	Employees	Gross payments (\$)	PAYG Withholding (\$)	Status
30/06/2022 - 30/06/2022	30/06/2022	11/05/2023 1:14pm	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-date**OZ Office Supplies Pty Ltd  
7 Holden StreetStatus: Rejected  
Declared by: Gayelene Townsend  
Declaration date: 12/05/2023Camperdown  
NSW 2482

ABN: 26 008 672 179

**Alex, Anderson 0001**

ATO reporting category	YTD
Gross payments	\$1538.46
Allowance - qualifications/certificates	\$11.69
PAYG withholding	\$321.00
Deduction - union/professional assoc. fees	\$(10.00)
Superannuation Guarantee	\$155.02

**Payroll reporting - employee year-to-date**OZ Office Supplies Pty Ltd  
7 Holden StreetStatus: Rejected  
Declared by: Gayelene Townsend  
Declaration date: 12/05/2023Camperdown  
NSW 2482

ABN: 26 008 672 179

**Ben, Xing 0002**

ATO reporting category	YTD
Gross payments	\$868.80
PAYG withholding	\$175.00
Deduction - union/professional assoc. fees	\$(10.00)
Superannuation Guarantee	\$86.88
Salary sacrifice (RESC)	\$50.00

**Payroll reporting - employee year-to-date**

OZ Office Supplies Pty Ltd  
7 Holden Street

Status: Rejected  
Declared by: Gayelene Townsend  
Declaration date: 12/05/2023

Camperdown  
NSW 2482  
ABN: 26 008 672 179

**Kris, Cox 0003**

<b>ATO reporting category</b>	<b>YTD</b>
Gross payments	\$821.79
Bonuses and commissions	\$175.50
Allowance - other (Uniform Allowance)	\$3.75
PAYG withholding	\$282.04
Superannuation Guarantee	\$99.73

**Payroll reporting - employee year-to-date**

OZ Office Supplies Pty Ltd  
7 Holden Street

Status: Rejected  
Declared by: Gayelene Townsend  
Declaration date: 12/05/2023

Camperdown  
NSW 2482  
ABN: 26 008 672 179

**Taylor, Alvarado 0004**

<b>ATO reporting category</b>	<b>YTD</b>
Gross payments	\$697.62
Allowance - cents per km	\$105.30
Allowance - other (Uniform Allowance)	\$6.25
PAYG withholding	\$261.02
Deduction - union/professional assoc. fees	\$(10.00)
Superannuation Guarantee	\$69.76



## Payroll reporting - employee year-to-date

OZ Office Supplies Pty Ltd  
7 Holden Street

Status: Rejected  
Declared by: Gayelene  
Townsend  
Declaration date: 12/05/2023

Camperdown  
NSW 2482

ABN: 26 008 672 179

**Codie, Ritson 0005**

<b>ATO reporting category</b>	<b>YTD</b>
Gross payments	\$878.60
Allowance - qualifications/certificates	\$13.57
PAYG withholding	\$124.02
Deduction - union/professional assoc. fees	\$(10.00)
Superannuation Guarantee	\$89.22

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

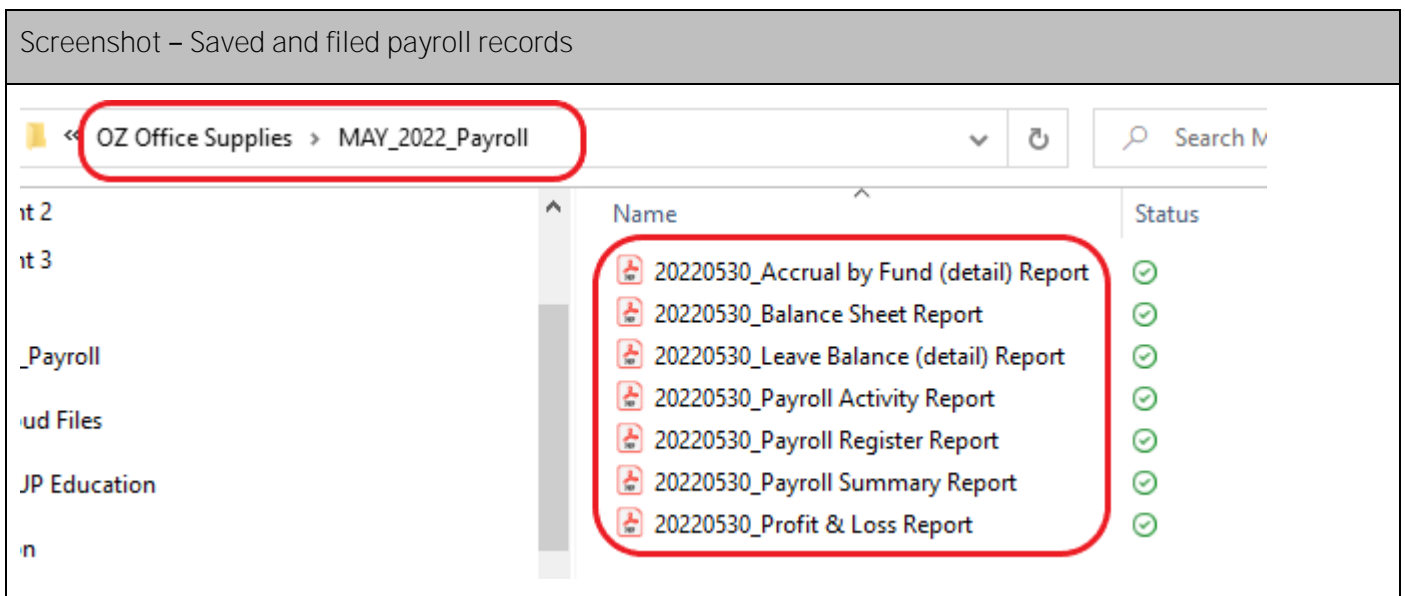
Use the snipping tool to capture a screenshot of the file name and reports you have saved. Paste the screenshot in the table below.

### Assessor Instructions

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\_2022\_Payroll using the date 20220530 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



## 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 2022, complete all of the actions required in OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 05/06/2022, 12/6/2022, 19/6/2022 and 26/6/2022.

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 2022 before processing the weekly payroll. Correct any errors you identify.

Generate a payroll activity report for June 2022. Export the information as a PDF, use the snipping tool to capture a screenshot of the report and paste it into the table below.

### Assessor Instructions

The candidate must follow OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 05/06/2022, 12/6/2022, 19/6/2022 and 26/6/2022. 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 2022. 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.

Screenshot – Payroll activity report for June 2022

OZ Office Supplies Pty Ltd -  
FNSTPB412  
7 Holden Street, Camperdown NSW  
2482  
0408 040 810

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### Payroll activity report

01 Jun 2022 - 30 Jun 2022

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
Alex Anderson	6,228.94	40.00	1,294.04	4,894.90	620.08	17.54
Ben Xing	3,489.20	240.00	703.00	2,546.20	347.52	17.54
Codie Ritson	3,568.68	40.00	496.08	3,032.60	356.88	17.54
Kris Cox	3,323.98	0.00	894.13	2,429.85	330.89	
Taylor Alvarado	3,533.59	40.00	1,139.09	2,354.50	282.21	13.84
<b>Grand total</b>	<b>20,144.39</b>	<b>360.00</b>	<b>4,526.34</b>	<b>15,258.05</b>	<b>1,937.58</b>	<b>66.46</b>

### 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/– 31/05/2022.
- Balance Sheet report dated 31/05/2022.
- Superannuation accrual by fund report 01/05/2022 – 31/05/2022.

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.

### Assessor Instructions

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

- Payroll summary report dated 01/05/– 31/05/2022.
- Balance Sheet report dated 31/05/2022.
- Superannuation accrual by fund report 01/05/2022 – 31/05/2022.

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

Screenshot – Payroll summary report dated 01/05/2022 – 31/05/2022

The **Union Fees** must be \$40.00.

The **Superannuation Guarantee** amount must be \$500.61.

The **Salary Sacrifice Superannuation** amount must be \$50.00.

## Payroll summary report

01 May 2022 - 31 May 2022

Type	Pay item name	STP category	Total (\$)
Salary and wages	Base Hourly	Gross payments	1,329.15
Salary and wages	Base Salary	Gross payments	3,285.86
Salary and wages	Saturday Rate	Gross payments	190.26
<b>Subtotal</b>			<b>4,805.27</b>
Salary and wages	Commission	Bonuses and commissions	175.50
<b>Subtotal</b>			<b>175.50</b>
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	105.30
<b>Subtotal</b>			<b>105.30</b>
Salary and wages	First Aid Allowance	Allowance - qualifications/certificates	25.26
<b>Subtotal</b>			<b>25.26</b>
Salary and wages	Uniform Allowance	Allowance - other	10.00
<b>Subtotal</b>			<b>10.00</b>
<b>Salary and wages</b>			<b>5,121.33</b>
<b>Deductions</b>	<b>Union Fee</b>	<b>Deduction - union/professional assoc. fees</b>	<b>40.00</b>
<b>Subtotal</b>			<b>40.00</b>
<b>Deductions</b>			<b>40.00</b>
Taxes	PAYG Withholding	PAYG withholding	1,163.08
<b>Taxes</b>			<b>1,163.08</b>
<b>Superannuation Deductions Before Tax</b>	<b>Salary Sacrifice - \$50.00</b>	<b>Salary sacrifice and RESC</b>	<b>50.00</b>
<b>Subtotal</b>			<b>50.00</b>
<b>Superannuation Deductions Before Tax</b>			<b>50.00</b>
<b>Superannuation Expenses</b>	<b>Superannuation Guarantee</b>	<b>Superannuation guarantee</b>	<b>500.61</b>
<b>Subtotal</b>			<b>500.61</b>
<b>Superannuation Expenses</b>			<b>500.61</b>

Screenshot – Balance Sheet report dated 31/05/2022

The **Superannuation Payable** amount must equal \$550.61 (\$500.61 + \$50.00) and reconcile to the 2-1355 Superannuation Payable amount in the Balance Sheet.

The **Union Fees Payable** amount must be \$40.00 and reconcile to the 2-1360 Union Fees Payable figure in the Balance Sheet.

## Balance sheet report

Accrual mode  
 31 May 2022

	Total
<b>1-0000 Assets</b>	
1-1110 NAB Bank Account	96,131.75
<b>Total Assets</b>	<b>96,131.75</b>
<b>2-0000 Liabilities</b>	
2-1350 PAYG Withholding Payable	1,163.08
2-1355 Superannuation Payable	550.61
2-1360 Union Fees Payable	40.00
<b>Total Liabilities</b>	<b>1,753.69</b>
<b>Net Assets</b>	<b>94,378.06</b>
<b>3-0000 Equity</b>	
3-1000 Owner's Funds Introduced/Personal Income	100,000.00
3-9000 Current Year Earnings	(5,621.94)
<b>Total Equity</b>	<b>94,378.06</b>

Screenshot – Superannuation accrual by fund report 01/05/2022 – 31/05/2022

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

- AMP MYLIFE MYSUPER - \$391.63
- MYLIFE MYSUPER - \$69.76
- REST INDUSTRY SUPER – 89.22

The total amount payable \$550.61 must reconcile to the 2-1355 Superannuation Payable amount in the Balance Sheet (\$550.61) and the total of the Superannuation Deductions Before Tax (\$500.61) and Superannuation Expenses (\$50.00) amount in the Payroll Summary Report.

## Accrual by fund report

01 May 2022 - 31 May 2022

Superannuation fund	Employer membership number		Fund total (\$)
<b>AMP MYLIFE MYSUPER</b>	<b>1234567</b>		<b>391.63</b>
<b>Employee name</b>	<b>Employee membership number</b>	<b>Super type</b>	<b>Amount (\$)</b>
Alex Anderson	012 002	Superannuation Guarantee	155.02
<b>Total Alex Anderson</b>			<b>155.02</b>
<b>Employee name</b>	<b>Employee membership number</b>	<b>Super type</b>	<b>Amount (\$)</b>
Ben Xing	012 876	Salary Sacrifice - \$50.00	50.00
Ben Xing	012 876	Superannuation Guarantee	86.88
<b>Total Ben Xing</b>			<b>136.88</b>
<b>Employee name</b>	<b>Employee membership number</b>	<b>Super type</b>	<b>Amount (\$)</b>
Kris Cox	012 855	Superannuation Guarantee	99.73
<b>Total Kris Cox</b>			<b>99.73</b>
<b>Fund total</b>			<b>391.63</b>
<b>MYLIFE MYSUPER</b>			<b>69.76</b>
<b>Employee name</b>	<b>Employee membership number</b>	<b>Super type</b>	<b>Amount (\$)</b>
Taylor Alvarado	442 324	Superannuation Guarantee	69.76
<b>Total Taylor Alvarado</b>			<b>69.76</b>
<b>Fund total</b>			<b>69.76</b>
<b>REST INDUSTRY SUPER</b>			<b>89.22</b>
<b>Employee name</b>	<b>Employee membership number</b>	<b>Super type</b>	<b>Amount (\$)</b>
Codie Ritson	998 345	Superannuation Guarantee	89.22
<b>Total Codie Ritson</b>			<b>89.22</b>
<b>Fund total</b>			<b>89.22</b>
<b>Grand total</b>			<b>550.61</b>

*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.

### Assessor Instructions

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.

Wages reconciliation																					
Total Salary and Wages Profit & Loss	\$5121.33																				
Total Salary and Wages Payroll Summary Report	\$5121.33																				
Difference	0																				
Screenshot - Reports																					
<p style="text-align: right;">OZ Office Supplies Pty Ltd - FNSTPB412 7 Holden Street, Camperdown NSW 2482 0408 040 810</p> <p><b>Profit and loss report</b> Accrual mode 01 May 2022 - 31 May 2022</p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">Total</th> </tr> </thead> <tbody> <tr> <td><b>Gross Profit</b></td> <td style="text-align: right;"><b>0.00</b></td> </tr> <tr> <td><b>6-0000 Expenses</b></td> <td></td> </tr> <tr> <td>  <b>6-4000 Payroll Expenses</b></td> <td></td> </tr> <tr> <td>    6-4100 Salary &amp; Wages Expense</td> <td style="text-align: right;">5,121.33</td> </tr> <tr> <td>    6-4200 Superannuation Expense</td> <td style="text-align: right;">500.61</td> </tr> <tr> <td>  <b>Total Payroll Expenses</b></td> <td style="text-align: right;"><b>5,621.94</b></td> </tr> <tr> <td><b>Total Expenses</b></td> <td style="text-align: right;"><b>5,621.94</b></td> </tr> <tr> <td><b>Operating Profit</b></td> <td style="text-align: right;"><b>(5,621.94)</b></td> </tr> <tr> <td><b>Net Profit</b></td> <td style="text-align: right;"><b>(5,621.94)</b></td> </tr> </tbody> </table>			Total	<b>Gross Profit</b>	<b>0.00</b>	<b>6-0000 Expenses</b>		<b>6-4000 Payroll Expenses</b>		6-4100 Salary & Wages Expense	5,121.33	6-4200 Superannuation Expense	500.61	<b>Total Payroll Expenses</b>	<b>5,621.94</b>	<b>Total Expenses</b>	<b>5,621.94</b>	<b>Operating Profit</b>	<b>(5,621.94)</b>	<b>Net Profit</b>	<b>(5,621.94)</b>
	Total																				
<b>Gross Profit</b>	<b>0.00</b>																				
<b>6-0000 Expenses</b>																					
<b>6-4000 Payroll Expenses</b>																					
6-4100 Salary & Wages Expense	5,121.33																				
6-4200 Superannuation Expense	500.61																				
<b>Total Payroll Expenses</b>	<b>5,621.94</b>																				
<b>Total Expenses</b>	<b>5,621.94</b>																				
<b>Operating Profit</b>	<b>(5,621.94)</b>																				
<b>Net Profit</b>	<b>(5,621.94)</b>																				



## Payroll summary report

01 May 2022 - 31 May 2022

Type	Pay item name	STP category	Total (\$)
Salary and wages	Base Hourly	Gross payments	1,329.15
Salary and wages	Base Salary	Gross payments	3,285.86
Salary and wages	Saturday Rate	Gross payments	190.26
<b>Subtotal</b>			<b>4,805.27</b>
Salary and wages	Commission	Bonuses and commissions	175.50
<b>Subtotal</b>			<b>175.50</b>
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	105.30
<b>Subtotal</b>			<b>105.30</b>
Salary and wages	First Aid Allowance	Allowance - qualifications/certificates	25.26
<b>Subtotal</b>			<b>25.26</b>
Salary and wages	Uniform Allowance	Allowance - other	10.00
<b>Subtotal</b>			<b>10.00</b>
<b>Salary and wages</b>			<b>5,121.33</b>
Deductions	Union Fee	Deduction - union/professional assoc. fees	40.00
<b>Subtotal</b>			<b>40.00</b>
<b>Deductions</b>			<b>40.00</b>
Taxes	PAYG Withholding	PAYG withholding	1,163.08
<b>Taxes</b>			<b>1,163.08</b>
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00	Salary sacrifice and RESC	50.00
<b>Subtotal</b>			<b>50.00</b>
<b>Superannuation Deductions Before Tax</b>			<b>50.00</b>
Superannuation Expenses	Superannuation Guarantee	Superannuation guarantee	500.61
<b>Subtotal</b>			<b>500.61</b>
<b>Superannuation Expenses</b>			<b>500.61</b>
Type	Pay item name	STP category	Total (hrs)
Salary and wages	Base Hourly	Gross payments	47.00
Salary and wages	Saturday Rate	Gross payments	6.00
<b>Subtotal</b>			<b>53.00</b>
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	135.00
<b>Subtotal</b>			<b>135.00</b>
<b>Salary and wages</b>			<b>188.00</b>
Leave	Annual leave Full time salary		8.77
Leave	Annual leave Part time hourly		2.31
Leave	Personal leave Full time salary		4.39
Leave	Personal leave Part time hourly		1.15
<b>Leave</b>			<b>16.62</b>

PAYG reconciliation

Taxes Payroll Summary Report	\$1,163.08
2-1350 PAYG Withholding Payable Balance	\$1,163.08
Difference	0

Reports

OZ Office Supplies Pty Ltd -  
 FNSTPB412  
 7 Holden Street, Camperdown NSW  
 2482  
 0408 040 810

**Balance sheet report**

Accrual mode  
 31 May 2022

	Total
<b>1-0000 Assets</b>	
1-1110 NAB Bank Account	96,131.75
<b>Total Assets</b>	<b>96,131.75</b>
<b>2-0000 Liabilities</b>	
2-1350 PAYG Withholding Payable	1,163.08
2-1355 Superannuation Payable	550.61
2-1360 Union Fees Payable	40.00
<b>Total Liabilities</b>	<b>1,753.69</b>
<b>Net Assets</b>	<b>94,378.06</b>
<b>3-0000 Equity</b>	
3-1000 Owner's Funds Introduced/Personal Income	100,000.00
3-9000 Current Year Earnings	(5,621.94)
<b>Total Equity</b>	<b>94,378.06</b>

## Task 4 – Role-play

Task 4 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.

### Task Summary

For this task, you will assume the role of Kelly James and address the issue raised by Kris Cox in their email regarding their pay discrepancy with Peter Phillips, Administration Manager for OZ Office Supplies. During the meeting you must adhere to OZ Office Supplies policies and procedures.

To complete this assessment task, read the following email and complete the roleplay task. Before starting the role play:

- Familiarise yourself with OZ Office Supplies Payroll Policy & Procedures
- Use the link below to research how to fix underpayments by calculating how much the employee was paid and what they were entitled to be paid. You will need this information for the role play.  
<https://www.fairwork.gov.au/workplace-problems/common-workplace-problems/i-think-ive-underpaid-my-employee#how-to-fix-an-underpayment>

To: Kelly James (k.james@ozofficesupplies.com.au)  
From: Kris Cox  
Subject: Payroll Question  
Date: 16 June 2022

Good morning Kelly,

Welcome to OZ Office Supplies.

I have a question about my pay for the week ending 12/06/2022. My pay slip indicates I worked 21 hours; however, I worked 23 hours, 7 hrs. Monday, 7 hrs. Tuesday, 9 hrs. Wednesday.

I have included a copy of my timesheet below, signed by my manager, verifying the hours.

Timesheet Details  
From 30 May 2022 to 26 June 2022  
OZ Office Supplies

Week Ending	Employee	Employee Group	Earnings Rate	Calendar	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
5/06/2022	Kris Cox	Sales Representative	Hourly + Casual loading	Weekly Calendar	8	7	8	0	0	0	0	23
12/06/2022	Kris Cox	Sales Representative	Hourly + Casual loading	Weekly Calendar	7	7	9	0	0	0	0	23
19/06/2022	Kris Cox	Sales Representative	Hourly + Casual loading	Weekly Calendar	9	9	8	0	0	0	0	26
26/06/2022	Kris Cox	Sales Representative	Hourly + Casual loading	Weekly Calendar	7	5	3.5	0	0	0	0	15.5
Total hours					31	28	28.5	0	0	0	0	87.5

Approved by: Peter Phillips

Position: Administration Manager

Date: 27/06/2022

Could you please rectify this, so I am paid the correct amount for this pay period?

Thank you.

Kris Cox  
Sales Representative  
Email: [k.cox@ozofficesupplies.com.au](mailto:k.cox@ozofficesupplies.com.au)  
Address: 7 Holden Street Camperdown NSW 2482  
Phone: 0408040810

[www.ozofficesupplies.com.au](http://www.ozofficesupplies.com.au)

## Role-play instructions

The role-play meeting must include at least two (2) participants, must not exceed fifteen minutes duration and must address all requirements listed under 'Key Observation criteria'.

### Key observation criteria

During the role-play, you will be required to:

- Respond to payroll enquiries according to organisational and legislative requirements.
- Provide information according to organisational and legislative requirements.
- Refer enquiries outside your area of responsibility or knowledge to designated person for resolution.
- Participate effectively in exchanges of information using questioning and active listening to clarify details and clear and direct language.
- Clearly articulates responses to enquiries using language, tone and pace appropriate to the audience.

## Student information

During the role play, you will demonstrate your skills in interacting with at least one other person. Participants in your role play may be:

1. friends or family members; or
2. Fellow student/s who will play the role of a team member.

### Option 1: Friend/s or family member/s

Should you complete this task with friends or family members, you must fully brief each participant, providing them with the context of the role play, a role outline to play and the 'Key Observation Criteria' so that they can prepare for the recording.

Each friend or family member participant will need to state their name and the role they are playing at the start of the recording to provide their consent.

### Option 2: Fellow student/s participant

Please contact your fellow student/s via the Discussion Forum and coordinate your role play with them directly.

Fellow student/s participating in the recording must be provided with context to their role and responsibilities in the session and have reviewed the assessment activity with the 'Key Observation Criteria' so that they can prepare for the recording.

Students will need to state their name and the role they are playing at the meeting at the start of the recording to provide consent.

## Participants' briefing instructions

In this role play, you will assume the role of Peter Phillips, Administration Manager for OZ Office Supplies. Kelly James, the Payroll Officer for OZ Office Supplies, has received an email from an employee Kris Cox questioning the number of hours they have been paid. Kelly has contacted you to discuss the email and the apparent discrepancy.

After the student has explained the email from Kris Cox questioning the hours they have been paid, you **must** give the student verbal approval to adjust Kris Cox's pay for the week ending 19/06/2022. As the policy and procedure states, approval for any changes to payroll must be received in writing by the Payroll Officer before any rectifications are made, the student should request your approval in writing.

During the role-play, you must ask the student the following questions:

1. *How much was Kris paid, and what should she have been paid?*
2. *Do we need to advise Kris if we make a change to her pay?*

## Recording instructions

Your role play must be recorded with all participant/s captured in a virtual room using an application such as Zoom, Skype or Teams.

Consent to participate in the recording must be captured for all participant/s at the start of the meeting. This is achieved by the student reading the following statement at the start of the recording, followed by all participants replying with their names and the roles they are playing to provide their consent.

*"This session is being recorded for assessment purposes for my course with Colab. This session will be recorded and submitted through my course online learning platform to my Assessor for grading. All participant/s in this session indicate their consent to be included in this recording by stating their name and the role they are going to play."*

The time taken to capture consent at the start of the recording does not count towards the recording time limit.

Save the video recording using the following naming convention, FNSTPB412\_StudentName\_yymmdd\_04\_Role-play. Include this recording as part of your assessment submission

## Assessor Instructions

This role play must be completed in an environment where the conditions are typical of those working in the bookkeeping industry.

In this role-play, the student is to meet with Peter Phillips, Administration Manager for OZ Office Supplies (role played by a Peer/Student), to discuss an email received by Kris Cox questioning the number of hours she has been paid for the week ending 12/06/2022.

Use the following Observation Checklist to record your observations while you watch the video. Where all criteria are demonstrated, write a general comment on the Student Assessment Feedback Form. Where one or more criteria are not demonstrated to a satisfactory standard, make a specific comment for each criterion requiring re-submission, including constructive feedback in the Student Assessment Feedback Form.

<b>Observation Checklist</b> <i>(to be completed by the Assessor)</i>	
Use this checklist while reviewing the recorded role play:	
<b>Did the student...</b>	<b>Satisfactory/Not Yet Satisfactory</b>
Respond to payroll enquiries according to organisational and legislative requirements.	<input type="checkbox"/> Satisfactory <input type="checkbox"/> Not Yet Satisfactory

<p>OZ Office Supplies have a payroll policy and procedure, which includes a process for dealing with payroll discrepancies.</p> <p>The student must demonstrate they have followed this process by:</p> <ul style="list-style-type: none"> <li>• Any apparent discrepancies (for example, discrepancies with the hours paid, the amount paid or the pay rate) must be checked first with the Administration Manager.</li> <li>• Approval for any changes to payroll must be received in writing by the Payroll Officer before any rectifications are made.</li> <li>• All payroll adjustments must be documented.</li> <li>• <b>When an adjustment is made to an employee's weekly pay,</b> the employee must be contacted and advised of the change.</li> <li>• All payroll discrepancies must be responded to within a week by the Payroll Officer.</li> <li>• The underpayment amount must be paid as soon as possible as a separate payment.</li> </ul>	
<p>Provide information according to organisational and legislative requirements.</p> <p>Peter Phillips, Administration Manager for OZ Office Supplies (role played by a Peer/Student), must ask the student two questions:</p> <ol style="list-style-type: none"> <li>1. How much was Kris paid, and what should she have been paid?</li> <li>2. Do we need to advise Kris if we make a change to her pay?</li> </ol> <p>The first question is to elicit information from the student on the amount the employee has been underpaid, how to correct the underpayment and their understanding of the National Employment Standards. To work out the underpayment amount for Kris Cox, the student must calculate the following:</p> <ul style="list-style-type: none"> <li>• amount A = how much the employee should have been paid with respect to a particular entitlement</li> <li>• amount B = how much the employee was paid with respect to a particular entitlement</li> <li>• underpayment amount = amount A - amount B.</li> </ul> <p>The adjustment will also include additional superannuation and PAYG.</p> <p>The second question is to elicit information from the student about OZ Office Supplies process for informing staff about changes to their pay, for example:</p> <ul style="list-style-type: none"> <li>• Respond to Kris Cox within one week of receiving the email.</li> <li>• Speak with Kris Cox and explain what happened to cause the underpayment and how it has been fixed, including how the adjustment for the underpayment amount has been calculated.</li> </ul>	<p><input type="checkbox"/> Satisfactory</p> <p><input type="checkbox"/> Not Yet Satisfactory</p>
<p>Refer enquiries outside area of responsibility or knowledge to designated person for resolution.</p> <p>Kris Cox has included in her email a copy of her timesheet, signed by my manager, verifying the hours.</p>	<p><input type="checkbox"/> Satisfactory</p> <p><input type="checkbox"/> Not Yet Satisfactory</p>

<p>However, as per OZ Office Supplies Payroll Policy &amp; Procedure, the student must consult the Administration Manager and verify the payroll discrepancy before any adjustments are made to the number of hours recorded in the timesheet summary report.</p>	
<p>Participate effectively in exchanges of information using questioning and active listening to clarify details and clear and direct language.</p> <p>Student must:</p> <ul style="list-style-type: none"> <li>• Use business-appropriate language and terminology throughout the roleplay.</li> <li>• Use appropriate body language such as smiling and nodding to encourage participation and contribution.</li> <li>• Use active listening techniques, paraphrase what the Administration Manager is saying, and use open ended and follow-up questions to encourage discussion.</li> </ul>	<p><input type="checkbox"/> Satisfactory <input type="checkbox"/> Not Yet Satisfactory</p>
<p>Clearly articulates responses to enquiries using language, tone and pace appropriate to the audience.</p> <p>When responding to Peter Phillips, Administration Manager for OZ Office Supplies questions, the student must:</p> <ul style="list-style-type: none"> <li>• Provide relevant information.</li> <li>• Focus on addressing the question directly, providing precise and relevant details.</li> <li>• Avoid unnecessary tangents or providing excessive information.</li> <li>• Use business-appropriate language and terminology throughout.</li> <li>• Tailor their tone to match the needs and expectations of Peter Phillips, Administration Manager for OZ Office Supplies.</li> <li>• Speak at a moderate pace, allowing your Peter Phillips to process the information.</li> <li>• Avoid rushing through your response to questions.</li> </ul>	<p><input type="checkbox"/> Satisfactory <input type="checkbox"/> Not Yet Satisfactory</p>
<p>Assessor's Name:</p>	
<p>Date:</p>	

## Task 5

*Task 5a & 5b 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.*

Peter Phillips, Administration Manager for OZ Office Supplies, has sent you the following email.

To:	Kelly James (k.james@ozofficesupplies.com.au)
From:	Peter Phillips
Subject:	Payroll Question – Kris Cox
Date:	21 June 2022

Good morning Kelly,

Further to our discussion yesterday regarding the number of hours paid to Kris Cox for the week ending 19/06/2022. The timesheet is correct. We have underpaid her two hours.

I have spoken to Kris and let her know we will process an adjustment before the end of the financial year so that the underpaid amount is included in her payment summary for this financial year. Please action this and email Kris to notify her of the date the adjustment will be paid and the amount.

Also, from 01/07/2022, Kris' employment will change from casual to permanent part-time, working three days a week (22.8 hrs.). The details of her salary will be as follows:

- Hourly rate - \$28.58 + commission
- Uniform Allowance \$3.75 per week
- Pro-rata Annual Leave 3/5
- Leave Loading
- Pro-rata Personal Leave 3/5

Once you have made the adjustment, please update MYOB to reflect **Kris'** change in employment.

Thank you.

Peter Phillips  
Administration Manager  
Email: [p.phillips@ozofficesupplies.com.au](mailto:p.phillips@ozofficesupplies.com.au)  
Address: 7 Holden Street Camperdown NSW 2482  
Phone: 0408040777

[www.ozofficesupplies.com.au](http://www.ozofficesupplies.com.au)

- a. Calculate and process the **adjustment to Kris' wages for the week ending 19/06/2022**. Use 27/06/2022 as the date of payment. Use the snipping tool to capture a screenshot of the adjusted payslip and paste it into the space below.

**Guidance note:** Use the tax tables to calculate the PAYG amount when Kris works 28hrs and compare it to the PAYG already withheld for working 26hrs. Use these figures to manually calculate the adjustment required to the PAYG and ensure that it is used in MYOB when processing the adjustment.



**Assessor Instructions**

The student must process an unscheduled pay cycle for Kris Cox.

### Create pay run

1  
 Select pay period

2  
 Calculate pays

3  
 Record and report

4  
 Prepare pay slips

Select pay run details

Pay cycle Unscheduled

Pay period start 13/06/2022

Pay period end 19/06/2022

Date of payment 27/06/2022

The payment date must be 27/06/2022.

	Wages	Commission	Uniform	SG	PAYG	Net
Wages based on 26 hrs	\$928.98	\$82.50	\$3.75	\$101.15	\$287.03	\$728.20
Wages based on 28 hrs	\$1,000.44	\$82.50	\$3.75	\$108.29	\$312.04	\$774.65
Adjustment required	\$71.46	\$0.00	\$0.00	\$7.14	\$25.01	\$46.45

The student's submission must agree with the payslip below.

# OZ Office Supplies Pty Ltd - FNSTPB412

ABN. 26 008 672 179

Pay Slip For: Cox, Kris

Reference Number: 35

Classification: Commercial Sales Award [MA000083] - Sales

Payment Date: 27/6/2022

Annual Salary: \$70,602.48

Hourly Rate: \$35.7300

Pay Period From: 13/6/2022 To: 19/6/2022

GROSS PAY: \$71.46

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$46.45

Memo/payslip message:

Pay employee; Kris Cox

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Hourly	2.00	\$35.73	\$71.46	\$3,608.73	Wages
Commission			\$0.00	\$769.00	Wages
Uniform Allowance			\$0.00	\$18.75	Wages
PAYG Withholding			-\$25.01	-\$1,201.18	Tax
Superannuation Guarantee			\$7.14	\$437.76	Superannuation Expenses

- b. Update Kris Cox's payroll details in MYOB to reflect her change in employment status. Use the snipping tool to capture a screenshot of her standard pay from 01/07/2022 and paste it into the space below.

### Assessor Instructions

The student must update Kris Cox's payroll details in MYOB and provide a screenshot of her new standard pay. The changes the student needs to make are

- Hours per pay cycle need to be updated to 22.80
- Wages need to be changed to a Base Salary of \$651.62
- Annual Leave, Annual Leave Loading and Personal Leave must be included in Wages.

The student's submission must agree with the standard pay screenshot below.

Screenshot - Kris Cox Standard Pay 01/07/2022

**Kris Cox**

Contact details **Payroll details** Payment details

Employment details Salary and wages Leave Deductions Superannuation Expenses Taxes **Standard pay** Pay history

**Base pay details**

Pay cycle Weekly

Hours per pay cycle 38.00

Pay slip message

**All allocated pay items**

Name	Hours (hrs)	Amount(\$)	Job
<b>Wages</b>			
Base Hourly	<input type="text" value="22.80"/>	<input type="text" value="651.62"/>	<input type="text" value=""/>
Annual Leave Loading	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Annual Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Personal Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Commission		<input type="text" value="0.00"/>	<input type="text" value=""/>
Uniform Allowance		<input type="text" value="3.75"/>	<input type="text" value=""/>
<b>Taxes</b>			
PAYG Withholding		Calculated	<input type="text" value=""/>
<b>Leave</b>			
Annual leave Part time hourly		Calculated	
Personal leave Part time hourly		Calculated	
<b>Expense</b>			
Superannuation Guarantee		<input type="text" value="0.00"/>	<input type="text" value=""/>

c. Draft a logically sequenced response to the email from Kris Cox dated 20 June 2022 using the email template below. In the email:

- Confirm the hours listed on Kris' payslip dated 19/06/2022 were incorrect.
- The date and adjustment will be paid to rectify the error.
- The adjustment amount.

[Approximate word count: 150 – 175 words]

### Assessor Instructions

An acceptable response must:

- Confirm the hours listed on Kris' payslip dated 19/06/2022 were incorrect.
- The date and adjustment will be paid to rectify the error.
- The adjustment amount.
- Reflect the sample answer below.

### Email Template

To:	Kris Cox (k.cox@ozofficesupplies.com.au)
From:	Kelly James
Subject:	Underpayment of wages 19/06/2022
Date:	27 June 2022

Good morning Kris,

Thank you for your email regarding the number of hours you were paid for the week ending 19/06/2022. You were underpaid for a total of 2 hours.

Please accept our sincere apologies for this oversight. We value your hard work and dedication, and it is important to us that all employees receive accurate and timely compensation.

To rectify this situation, I processed the following adjustment on 27 June 2022 to ensure that the underpaid amount is included in your payment summary for this financial year. This adjustment will be made in the form of a separate payment.

	Wages	Commission	Uniform	SG	PAYG	Net
Wages based on 26 hrs	\$928.98	\$82.50	\$3.75	\$101.15	\$287.03	\$728.20
Wages based on 28 hrs	\$1,000.44	\$82.50	\$3.75	\$108.29	\$312.04	\$774.65
Adjustment required	<u>\$71.46</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7.14</u>	<u>\$25.01</u>	<u>\$46.45</u>

Once again, I apologise for any inconvenience or confusion this may have caused. If you have any further questions or concerns, please do not hesitate to contact me directly.

Kind regards

Kelly James  
Payroll Officer  
Email: [k.james@ozofficesupplies.com.au](mailto:k.james@ozofficesupplies.com.au)  
Address: 7 Holden Street Camperdown NSW 2482  
Phone: 0408040810

[www.ozofficesupplies.com.au](http://www.ozofficesupplies.com.au)

## Task 6

*Task 6a 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.*

- a. The finance manager has sent you an end of year payroll checklist. Use the checklist to finalise the year-end payroll for 2021-22. Include a screenshot of all reports.

### Assessor Instructions

The student must use the checklist below to reconcile the 2021/2022 payroll. They must include screenshots of all payroll reports listed in the checklist.

OZ Office Supplies End-of-Year Payroll Checklist	
Payroll Year:	
Checklist Task	Tick
Enter all pay up to 30 June.	
Correct any incorrect pays.	
Run key reports to ensure the payroll information in MYOB matches what you've sent to the ATO for the payroll year.	
Print a Payroll register report for the 2021/2022 financial year that identifies the individual amounts paid to each employee.	
<b>Assessor Instructions</b>	
The candidate's submission must match the sample answer below.	

## Payroll register report

01 May 2022 - 30 Jun 2022

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
<b>Alex Anderson</b>	<b>7,779.09</b>	<b>50.00</b>	<b>1,615.04</b>	<b>6,114.05</b>	<b>775.10</b>	<b>10.32</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Salary and wages	Annual Leave Loading			4.00		28.34
Salary and wages	Annual Leave Pay			4.00		161.94
Salary and wages	Base Salary			0.00		7,222.67
Salary and wages	First Aid Allowance			0.00		58.45
Salary and wages	Personal Leave Pay			7.60		307.69
<b>Total</b>				<b>15.60</b>		<b>7,779.09</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Deductions	Union Fee			0.00		50.00
<b>Total</b>				<b>0.00</b>		<b>50.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Taxes	PAYG Withholding			0.00		1,615.04
<b>Total</b>				<b>0.00</b>		<b>1,615.04</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Leave	Annual leave Full time salary			10.62		0.00
Leave	Personal leave Full time salary			-0.29		0.00
<b>Total</b>				<b>10.32</b>		<b>0.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Expenses	Superannuation Guarantee			0.00		775.10
<b>Total</b>				<b>0.00</b>		<b>775.10</b>
<b>Ben Xing</b>	<b>4,358.00</b>	<b>300.00</b>	<b>878.00</b>	<b>3,180.00</b>	<b>434.40</b>	<b>15.93</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Salary and wages	Annual Leave Loading			3.50		14.00
Salary and wages	Annual Leave Pay			3.50		80.02
Salary and wages	Base Salary			0.00		4,206.82
Salary and wages	Personal Leave Pay			2.50		57.16
<b>Total</b>				<b>9.50</b>		<b>4,358.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Deductions	Union Fee			0.00		50.00
<b>Total</b>				<b>0.00</b>		<b>50.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00			0.00		250.00
<b>Total</b>				<b>0.00</b>		<b>250.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Taxes	PAYG Withholding			0.00		878.00
<b>Total</b>				<b>0.00</b>		<b>878.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
<b>Ben Xing</b>	<b>4,358.00</b>	<b>300.00</b>	<b>878.00</b>	<b>3,180.00</b>	<b>434.40</b>	<b>15.93</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Leave	Annual leave Full time salary			11.12		0.00
Leave	Personal leave Full time salary			4.81		0.00
<b>Total</b>				<b>15.93</b>		<b>0.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Expenses	Superannuation Guarantee			0.00		434.40
<b>Total</b>				<b>0.00</b>		<b>434.40</b>
<b>Codie Ritson</b>	<b>4,460.85</b>	<b>50.00</b>	<b>620.10</b>	<b>3,790.75</b>	<b>446.10</b>	<b>16.43</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Salary and wages	Base Salary			0.00		4,265.83
Salary and wages	First Aid Allowance			0.00		67.85
Salary and wages	Personal Leave Pay			5.50		127.17
<b>Total</b>				<b>5.50</b>		<b>4,460.85</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Deductions	Union Fee			0.00		50.00
<b>Total</b>				<b>0.00</b>		<b>50.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Taxes	PAYG Withholding			0.00		620.10
<b>Total</b>				<b>0.00</b>		<b>620.10</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Leave	Annual leave Full time salary			14.62		0.00
Leave	Personal leave Full time salary			1.81		0.00
<b>Total</b>				<b>16.43</b>		<b>0.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Expenses	Superannuation Guarantee			0.00		446.10
<b>Total</b>				<b>0.00</b>		<b>446.10</b>
<b>Kris Cox</b>	<b>4,396.48</b>	<b>0.00</b>	<b>1,201.18</b>	<b>3,195.30</b>	<b>437.76</b>	<b>0.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Salary and wages	Base Hourly			101.00		3,608.73
Salary and wages	Commission			0.00		769.00
Salary and wages	Uniform Allowance			0.00		18.75
<b>Total</b>				<b>101.00</b>		<b>4,396.48</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Taxes	PAYG Withholding			0.00		1,201.18
<b>Total</b>				<b>0.00</b>		<b>1,201.18</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Expenses	Superannuation Guarantee			0.00		437.76
<b>Total</b>				<b>0.00</b>		<b>437.76</b>
<b>Taylor Alvarado</b>	<b>4,342.76</b>	<b>50.00</b>	<b>1,400.11</b>	<b>2,892.65</b>	<b>351.97</b>	<b>17.30</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Salary and wages	Base Hourly			120.00		2,536.80
Salary and wages	Per KM Travel Allowance			1015.00		791.70
Salary and wages	Saturday Rate			31.00		983.01
Salary and wages	Uniform Allowance			0.00		31.25
<b>Total</b>				<b>1166.00</b>		<b>4,342.76</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
Taylor Alvarado	4,342.76	50.00	1,400.11	2,892.65	351.97	17.30
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Deductions	Union Fee			0.00		50.00
<b>Total</b>				<b>0.00</b>		<b>50.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Taxes	PAYG Withholding			0.00		1,400.11
<b>Total</b>				<b>0.00</b>		<b>1,400.11</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Leave	Annual leave Part time hourly			11.54		0.00
Leave	Personal leave Part time hourly			5.76		0.00
<b>Total</b>				<b>17.30</b>		<b>0.00</b>
<b>Type</b>	<b>Pay item name</b>			<b>Hours</b>		<b>Amount (\$)</b>
Superannuation Expenses	Superannuation Guarantee			0.00		351.97
<b>Total</b>				<b>0.00</b>		<b>351.97</b>
<b>Grand total</b>	<b>25,337.18</b>	<b>450.00</b>	<b>5,714.43</b>	<b>19,172.75</b>	<b>2,445.33</b>	<b>59.98</b>

Print Payroll activity report for the 2021/2022 financial year that identifies the individual amounts paid to each employee.

**Assessor Instructions**

The candidate's submission must match the sample answer below.



## Payroll activity report

01 May 2022 - 30 Jun 2022

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
<b>Alex Anderson</b>	<b>7,779.09</b>	<b>50.00</b>	<b>1,615.04</b>	<b>6,114.05</b>	<b>775.10</b>	<b>21.93</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual Leave Loading	Salary and wages	Gross payments		4.00	28.34	
Annual Leave Pay	Salary and wages	Gross payments		4.00	161.94	
Base Salary	Salary and wages	Gross payments			7,222.67	
First Aid Allowance	Salary and wages	Allowance - qualifications/certificates			58.45	
Personal Leave Pay	Salary and wages	Gross payments		7.60	307.69	
<b>Total</b>				<b>15.60</b>	<b>7,779.09</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00	
<b>Total</b>					<b>50.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual leave Full time salary	Leave			14.62	0.00	
Personal leave Full time salary	Leave			7.31	0.00	
<b>Total</b>				<b>21.93</b>	<b>0.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding			1,615.04	
<b>Total</b>					<b>1,615.04</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			775.10	
<b>Total</b>					<b>775.10</b>	
<b>Ben Xing</b>	<b>4,358.00</b>	<b>300.00</b>	<b>878.00</b>	<b>3,180.00</b>	<b>434.40</b>	<b>21.93</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual Leave Loading	Salary and wages	Gross payments		3.50	14.00	
Annual Leave Pay	Salary and wages	Gross payments		3.50	80.02	
Base Salary	Salary and wages	Gross payments			4,206.82	
Personal Leave Pay	Salary and wages	Gross payments		2.50	57.16	
<b>Total</b>				<b>9.50</b>	<b>4,358.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00	
<b>Total</b>					<b>50.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual leave Full time salary	Leave			14.62	0.00	
Personal leave Full time salary	Leave			7.31	0.00	
<b>Total</b>				<b>21.93</b>	<b>0.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding			878.00	

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
<b>Ben Xing</b>	<b>4,358.00</b>	<b>300.00</b>	<b>878.00</b>	<b>3,180.00</b>	<b>434.40</b>	<b>21.93</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
<b>Total</b>						<b>878.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Salary Sacrifice - \$50.00	Superannuation Deductions Before Tax	Salary sacrifice and RESC				250.00
<b>Total</b>						<b>250.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee				434.40
<b>Total</b>						<b>434.40</b>
<b>Codie Ritson</b>	<b>4,460.85</b>	<b>50.00</b>	<b>620.10</b>	<b>3,790.75</b>	<b>446.10</b>	<b>21.93</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Base Salary	Salary and wages	Gross payments				4,265.83
First Aid Allowance	Salary and wages	Allowance - qualifications/certificates				67.85
Personal Leave Pay	Salary and wages	Gross payments		5.50		127.17
<b>Total</b>				<b>5.50</b>		<b>4,460.85</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Union Fee	Deductions	Deduction - union/professional assoc. fees				50.00
<b>Total</b>						<b>50.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual leave Full time salary	Leave			14.62		0.00
Personal leave Full time salary	Leave			7.31		0.00
<b>Total</b>				<b>21.93</b>		<b>0.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding				620.10
<b>Total</b>						<b>620.10</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee				446.10
<b>Total</b>						<b>446.10</b>
<b>Kris Cox</b>	<b>4,396.48</b>	<b>0.00</b>	<b>1,201.18</b>	<b>3,195.30</b>	<b>437.76</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Base Hourly	Salary and wages	Gross payments		101.00		3,608.73
Commission	Salary and wages	Bonuses and commissions				769.00
Uniform Allowance	Salary and wages	Allowance - other				18.75
<b>Total</b>				<b>101.00</b>		<b>4,396.48</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding				1,201.18
<b>Total</b>						<b>1,201.18</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee				437.76
<b>Total</b>						<b>437.76</b>
<b>Taylor Alvarado</b>	<b>4,342.76</b>	<b>50.00</b>	<b>1,400.11</b>	<b>2,892.65</b>	<b>351.97</b>	<b>17.30</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Base Hourly	Salary and wages	Gross payments		120.00		2,536.80
Per KM Travel Allowance	Salary and wages	Allowance - cents per km		1015.00		791.70
Saturday Rate	Salary and wages	Gross payments		31.00		983.01

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Leave (hrs)
Taylor Alvarado	4,342.76	50.00	1,400.11	2,892.65	351.97	17.30
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Uniform Allowance	Salary and wages	Allowance - other			31.25	
<b>Total</b>				<b>1166.00</b>	<b>4,342.76</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00	
<b>Total</b>					<b>50.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual leave Part time hourly	Leave			11.54	0.00	
Personal leave Part time hourly	Leave			5.76	0.00	
<b>Total</b>				<b>17.30</b>	<b>0.00</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding			1,400.11	
<b>Total</b>					<b>1,400.11</b>	
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			351.97	
<b>Total</b>					<b>351.97</b>	
<b>Grand total</b>	<b>25,337.18</b>	<b>450.00</b>	<b>5,714.43</b>	<b>19,172.75</b>	<b>2,445.33</b>	<b>83.09</b>

Check whether these reports agree. If not, identify errors, correct them, and reprint reports.

### Assessor Instructions

The candidate must compare the highlighted amounts for each employee in both reports to ensure they match.

If the reports don't match, an employee's pay history has been manually changed in their contact record, or their pay history has been manually updated in error – usually in an attempt to fix their pay amounts. A pay should only be fixed by changing or deleting the pay record.

Confirm the STP amounts you've reported to the ATO.

### Assessor Instructions

Before finalising, candidates should confirm that the year-to-date (YTD) amounts they have sent to the ATO for the payroll year match the payroll figures in MYOB.

They do this by comparing two reports to ensure they match:

- The YTD verification report in the Payroll Reporting Centre - this shows the YTD amounts you've reported to the ATO.
- The Payroll Summary report in MYOB - this shows the YTD amounts you've processed through payroll in MYOB.

After candidates run the reports, they must compare the YTD total wage amounts on both. They must match.

(For this assessment, the status of reports sent to the ATO will show as rejected)

The candidate's submission **must match** the highlighted amounts in the sample answer below.

Print YTD Verification Report

## Payroll reporting - Year-to-date verification report

OZ Office Supplies Pty Ltd  
7 Holden Street

Payroll year: 2021/22  
Number of employees: 5

Camperdown  
NSW 2482

ABN: 26 008 672 179

### Reconciliation to Payroll

YTD

#### Total salary and wages as per payroll summary report

**\$25337.18**

Total exempt foreign income	\$0.00
Total allowances	\$968.00
Total lump sum	\$0.00
Total ETP components	\$0.00

### ATO Reporting Category

YTD

#### Gross payments

**\$23600.18**

Bonuses and commission	\$769.00
Director's fees	\$0.00
Overtime	\$0.00
Cash out of leave in service	\$0.00
Unused leave on termination	\$0.00
Paid parental leave	\$0.00
Workers' compensation leave	\$0.00
Ancillary and defense leave	\$0.00
Paid leave - other	\$0.00

#### Total payments

**\$24369.18**

Salary sacrifice (RESC)	\$(250.00)
Salary sacrifice - other employee benefits	\$(0.00)

#### Total STP taxable wages

**\$24119.18**

PAYG withholding	\$5714.43
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Lump sum A - termination	\$0.00
Lump sum A - redundancy	\$0.00
Lump sum B	\$0.00
Lump sum D	\$0.00

Lump sum W	\$0.00
<b>Total</b>	<b>\$0.00</b>
<hr/>	
ETP - tax free component	\$0.00
ETP - taxable component	\$0.00
ETP - tax withholding	\$0.00
<b>Total ETP excluding ETP tax</b>	<b>\$0.00</b>
<hr/>	
Exempt Foreign Income	\$0.00
<hr/>	
Allowance - cents per km	\$791.70
Allowance - award transport payments	\$0.00
Allowance - travel and accommodation	\$0.00
Allowance - overtime meals	\$0.00
Allowance - laundry	\$0.00
Allowance - tools	\$0.00
Allowance - tasks	\$0.00
Allowance - qualifications/certificates	\$126.30
Allowance - other (Uniform Allowance)	\$50.00
<b>Total</b>	<b>\$968.00</b>
<hr/>	
RFBA	\$0.00
Exempt from FBT under section 57A	\$0.00
<hr/>	
Deduction - work place giving	\$0.00
Deduction - union/professional assoc fees	\$200.00
<hr/>	
Superannuation Guarantee	\$2445.33
<hr/>	
Reportable employer super contributions (RESC)	\$0.00
<hr/>	

Print Payroll summary report for the period.

**Assessor Instructions**

The candidate's submission must match the highlighted amounts in the sample answer below.

## Payroll summary report

01 Jul 2021 - 30 Jun 2022

Type	Pay item name	STP category	Total (\$)
Salary and wages	Annual Leave Loading	Gross payments	42.34
Salary and wages	Annual Leave Pay	Gross payments	241.96
Salary and wages	Base Hourly	Gross payments	6,145.53
Salary and wages	Base Salary	Gross payments	15,695.32
Salary and wages	Personal Leave Pay	Gross payments	492.02
Salary and wages	Saturday Rate	Gross payments	983.01
<b>Subtotal</b>			<b>23,600.18</b>
Salary and wages	Commission	Bonuses and commissions	769.00
<b>Subtotal</b>			<b>769.00</b>
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	791.70
<b>Subtotal</b>			<b>791.70</b>
Salary and wages	First Aid Allowance	Allowance - qualifications/certificates	126.30
<b>Subtotal</b>			<b>126.30</b>
Salary and wages	Uniform Allowance	Allowance - other	50.00
<b>Subtotal</b>			<b>50.00</b>
<b>Salary and wages</b>			<b>25,337.18</b>
Deductions	Union Fee	assoc. fees	200.00
<b>Subtotal</b>			<b>200.00</b>
<b>Deductions</b>			<b>200.00</b>
Taxes	PAYG Withholding	PAYG withholding	5,714.43
<b>Taxes</b>			<b>5,714.43</b>
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00	Salary sacrifice and RESC	250.00
<b>Subtotal</b>			<b>250.00</b>
<b>Superannuation Deductions Before Tax</b>			<b>250.00</b>
Superannuation Expenses	Superannuation Guarantee	Superannuation guarantee	2,445.33
<b>Subtotal</b>			<b>2,445.33</b>
<b>Superannuation Expenses</b>			<b>2,445.33</b>
Type	Pay item name	STP category	Total (hrs)
Salary and wages	Annual Leave Loading	Gross payments	7.50
Salary and wages	Annual Leave Pay	Gross payments	7.50
Salary and wages	Base Hourly	Gross payments	221.00
Salary and wages	Personal Leave Pay	Gross payments	15.60
Salary and wages	Saturday Rate	Gross payments	31.00
<b>Subtotal</b>			<b>282.60</b>
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	1015.00
<b>Subtotal</b>			<b>1015.00</b>
<b>Salary and wages</b>			<b>1297.60</b>
Leave	Annual leave Full time salary		36.34
Leave	Annual leave Part time hourly		11.54

Type	Pay item name	STP category	Total (hrs)
Leave	Personal leave Full time salary		6.33
Leave	Personal leave Part time hourly		5.76
<b>Leave</b>			<b>59.97</b>



*Task 6b 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 Business Activity Statement Calculation Worksheet, record the amounts you will report to the ATO in the June 2022 BAS. OZ Office Supplies have not withheld any amounts where no ABN is quoted.

### Assessor Instructions

The student must record the amount OZ Office Supplies must report to the ATO in the June 2022 BAS. Figures must be rounded down to the \$. The candidate's submission must match the amounts in the sample answer below.

[PAYG withholding labels on your activity statement | Australian Taxation Office \(ato.gov.au\)](#)

Business Activity Statement Calculation Worksheet		
Total Salary, wages and other payments	W1	\$20,215.85 -\$40.00 Uniform Allowance -\$200.00 Sal Sac Super <hr/> <b>\$19,975.85</b>  <b>\$19,975</b> Rounded down for BAS
Amounts withheld from payments shown at W1	W2	\$4,551.35  \$4,551.00      Rounded down for BAS
Amounts withheld where no ABN is quoted	W4	0
Other amounts withheld (including any amounts shown in W2 or W4).	W3	0
Total amounts withheld (W2 + W4 +W3)	W5	\$4,551.00

## Task 7

*Task 7a, b, c and d contribute 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.*

Unfortunately, after just five weeks into his new job, Taylor Alvarado received distressing news from his family in Brazil. A critical family matter demanded his immediate attention, compelling him to make the difficult decision to resign and return home. Understanding the situation's urgency, Taylor informed you on 01/07 2022 that his last day of work would be 05/07/2022.

As Taylor is still within his three-month probation period, his employment contract specified that he only needed to give 24 hours notice for termination.

Use the timesheets below to:

- a. Calculate Taylor's pay for the week of 27/06/2022 – 03/07/2022. Capture a screenshot of Taylor's pay slips and paste it into the space below.
- b. Process Taylor's final pay and termination pay (to be paid on 05/07/2022). Capture a screenshot of Taylor's final pay slip, leave balance to be paid out on termination and termination pay slip and paste them into the space below.
- c. Finalise Taylor's employment. In the table below, describe your steps to deactivate Taylor Alvarado and record his finish date.

(Approximate word count 80-90 words)

- d. Report Taylor's termination to the ATO. In the table below, provide a screenshot of the termination details you have reported to the ATO.

**OZ Office Supplies Pty Ltd  
Timesheet Summary July 2022**

Timesheet summary for the week ending 03 July 2022

Employee Name	Alex Anderson	Ben Xing	Kris Cox	Taylor Alvarado	Codie Ritson
Ordinary Hours	Base Salary	Base Salary	Base Hourly <ul style="list-style-type: none"> <li>Monday 8 hours</li> <li>Tuesday 8 hours</li> <li>Wednesday 8 hours</li> </ul>	Base Hourly <ul style="list-style-type: none"> <li>Tuesday 7 hours</li> <li>Wednesday 6 hours</li> <li>Thursday 8 hours</li> <li>Friday 4 hours</li> <li>Saturday (rate x1.5) 5 hours</li> </ul> 216 kms travel allowance	Base Salary
Annual Leave	0	0	0	0	0
Annual Leave Loading	0	0	0	0	0
Personal Leave	0	0	0	0	0
Commission	N/A	N/A	\$125.50	N/A	N/A
First Aid Allowance	\$11.69				\$13.57
Uniform Allowance			\$3.75	\$6.25	
Union Fees	\$10.00	\$10.00		\$10.00	\$10.00
Salary Sacrifice Super		\$50.00			

**OZ Office Supplies Pty Ltd  
Timesheet Summary July 2022**

Timesheet summary for the week ending 10 July 2022

Employee Name	Alex Anderson	Ben Xing	Kris Cox	Taylor Alvarado	Codie Ritson
Ordinary Hours				Base Hourly <ul style="list-style-type: none"> <li>Tuesday 6 hours</li> </ul> 136 kms travel allowance	
Annual Leave				0	
Annual Leave Loading				0	
Personal Leave				0	
Commission				N/A	
First Aid Allowance					
Uniform Allowance				\$1.25	
Union Fees					
Salary Sacrifice Super					

## Assessor Instructions

The candidate must process the pay for Taylor Alvarado and generate a pay slip. The candidate's submission **must match** the sample answer below.

Screenshot – a. Taylor Alvarado Pay slip 27/06/2022 – 03/07/2022

### OZ Office Supplies Pty Ltd - FNSTPB412

ABN. 26 008 672 179

Pay Slip For: Alvarado, Taylor

Reference Number: 42

Classification: Commercial Sales Award [MA000083] -

Payment Date: 4/7/2022

Annual Salary: \$32,978.40

Hourly Rate: \$21.1400

Pay Period From: 27/6/2022 To: 3/7/2022

GROSS PAY: \$861.78

Superannuation Fund: MYLIFE MYSUPER

NET PAY: \$573.75

Memo/payslip message:

Pay employee; Taylor Alvarado

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$6.25	\$6.25	Wages
Saturday Rate	5.00	\$31.71	\$158.55	\$158.55	Wages
Base Hourly	25.00	\$21.14	\$528.50	\$528.50	Wages
Per KM Travel Allowance	216.00	\$0.78	\$168.48	\$168.48	Wages
Union Fee			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$278.03	-\$278.03	Tax
Annual leave accrual	2.31			13.84	Entitlements
Superannuation Guarantee			\$72.14	\$72.14	Superannuation Expenses

## Assessor Instructions

Candidates can either process Taylor's final regular pay and then a separate termination pay showing unused leave or process the final pay and termination pay together.

Processing Taylor's final regular pay ensures all applicable leave is accrued up to his last day. Keeping this pay separate from any unused leave payment is a good way to clearly show what makes up Taylor's final payments.

Regardless of which method the candidate uses, they must work through the following steps:

- Process final regular pay:
  - 6 hours pay for 05/07/2022.
  - 1 day's uniform allowance
  - 136km travel allowance

The candidate's submissions **must match** the sample answer below.

Screenshot – b. Taylor Alvarado Pay slip 04/07/2022 – 10/07/2022

## OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Alvarado, Taylor

Reference Number: 43

Classification: Commercial Sales Award [MA000083] -

Payment Date: 5/7/2022

Annual Salary: \$32,978.40

Hourly Rate: \$21.1400

Pay Period From: 4/7/2022 To: 10/7/2022

GROSS PAY: \$234.17

Superannuation Fund: MYLIFE MYSUPER

NET PAY: \$159.15

Memo/payslip message:

Pay employee; Taylor Alvarado

Pause GIF Fitness Running GIF by CrossFit LLC. (GIF Image)

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$1.25	\$7.50	Wages
Base Hourly	6.00	\$21.14	\$126.84	\$655.34	Wages
Per KM Travel Allowance	136.00	\$0.78	\$106.08	\$274.56	Wages
Saturday Rate			\$0.00	\$158.55	Wages
Union Fee			\$0.00	-\$10.00	Deduction
PAYG Withholding			-\$75.02	-\$353.05	Tax
Annual leave accrual	0.46			14.30	Entitlements
Superannuation Guarantee			\$13.32	\$85.46	Superannuation Expenses

### Assessor Instructions

Candidates can provide either a screenshot of the Leave balance report for Taylor Alvarado or a screenshot of Taylor Alvarado's leave balance in the payroll details tab.

The candidate's submissions **must match** one of the sample answers below.

Screenshot – b. Taylor Alvarado leave balance

### Leave balance (detail) report

01 Jul 2022 - 30 Jun 2023

Employee name	Employee no.	Leave	Status	Hours accrued	Hours taken	Available hours
Taylor Alvarado	OZOS0-4	Personal leave Part time hourly	Active	1.39	0.00	7.16
Taylor Alvarado	OZOS0-4	Annual leave Part time hourly	Active	2.77	0.00	14.30

Inventory - Banking - Accounting - **Payroll** - Contacts - Reporting - In tray

#### Taylor Alvarado

Contact details **Payroll details** Payment details

Employment details Salary and wages **Leave** Deductions Superannuation Expenses Taxes Standard pay Pay history

Details  
 Start date 23/05/2022 Termination date -

Allocated leave pay items

Name	Balance adjustment	Carry over	Year-to-date	Total
Annual leave Part time hourly..	0	11.535	2.768	14.30
Personal leave Part time hourly	0	5.785	1.39	7.15

[Add leave pay item](#)

Delete Cancel Save

### Assessor Instructions

Candidates must set up an unused annual leave pay item and process Taylor Alvarado's unused annual leave. The candidate's submissions must match the sample answer below.

## OZ Office Supplies Pty Ltd - FNSTPB412

ABN: 26 008 672 179

Pay Slip For: Alvarado, Taylor

Reference Number: 44

Classification: Commercial Sales Award [MA000083] -

Payment Date: 5/7/2022

Annual Salary: \$32,978.40

Hourly Rate: \$21.1400

Pay Period From: 5/7/2022 To: 5/7/2022

GROSS PAY: \$302.30

Superannuation Fund: MYLIFE MYSUPER

NET PAY: \$204.30

Memo/payslip message:

Pay employee; Taylor Alvarado

DESCRIPTION	HOURS	CALC RATE	AMOUNT	YTD	TYPE
Unused Annual Leave	14.30	\$21.14	\$302.30	\$302.30	Wages
Base Hourly			\$0.00	\$655.34	Wages
Saturday Rate			\$0.00	\$158.55	Wages
Uniform Allowance			\$0.00	\$7.50	Wages
Per KM Travel Allowance			\$0.00	\$274.56	Wages
Union Fee			\$0.00	-\$10.00	Deduction
PAYG Withholding			-\$98.00	-\$451.05	Tax
Annual leave Part time hourly				14.30	Entitlements
Superannuation Guarantee			\$0.00	\$85.46	Superannuation Expenses

### Assessor Instructions

The candidate's submissions must match the sample answer below.

- c. The steps you have taken to deactivate Taylor Alvarado and record his finish date.

When you enter a **Termination date** for an employee, their leave balances and standard pay details will be deleted.

The steps I would take are:

1. Go to the **Payroll** menu and choose **Employees**.
2. Click the employee's name.
3. Click the **Payroll details** tab.
4. On the **Employment details** tab, enter or choose the **Termination date**.
5. Click the **Contact details** tab.
6. Select the option, **Inactive employee**.

7. Click **Save**. You'll see a message confirming the termination.



8. Click **Save** to this message.

## Assessor Instructions

Candidates must notify the ATO that Taylor Alvarado has ended his employment and his termination date. They must provide a screenshot as evidence of this.

To notify the employee's end date.

1. Go to the Payroll menu > Single Touch Payroll reporting.
2. Click the Employee terminations tab.
3. Choose the applicable Payroll year and click Add Termination.
4. Enter the termination details and click Notify the ATO.

The candidate's submissions **must match** the sample answer below.

d. Evidence of notifying the ATO Taylor Alvarado has ended his employment



## Assessment Checklist

Candidates must have completed all activities within this assessment before submitting. This includes:

ASSESSMENT CHECKLIST	
Task 1a	Pay advice slip for Alex Anderson Pay advice slip for Ben Xing Pay advice slip for Kris Cox Pay advice slip Taylor Alvarado Pay advice slip Codie Ritson
Task 1b	Screenshot of the electronic payment file
Task 1c	Screenshot of date and method used to issue pay slips
Task 1d	Screenshot of Employees YTD report (PDF)
Task 1e	Screenshot of saved and stored payroll records
Task 2	Payroll activity report
Task 3a	Payroll summary report dated 01/05/2022 – 31/05/2022 Balance Sheet report dated 31/05/2022 Superannuation accrual by fund report 01/05/2022 – 31/05/2022
Task 3b	May Payroll Reconciliation (Assessment document)
Task 4	Roleplay recording
Task 5a	Payroll Adjustment (Assessment document)
Task 5b	Screenshot Kris Cox Standard Pay
Task 5c	Email (Assessment document)
Task 6a	Screenshot of 2021-2022 payroll reports <ul style="list-style-type: none"> <li>• Payroll Register Report</li> <li>• Payroll Activity Report</li> <li>• YTD Verification Report</li> <li>• Payroll Summary Report</li> </ul>
Task 6b	Business Activity Statement Calculation Worksheet completed (Assessment document)
Task 7a	Screenshot Taylor Alvarado – Pay slip 27/06/2022 – 03/07/2022
Task 7b	Screenshot Taylor Alvarado – Pay slip 04/07/2022 – 10/07/2022 Screenshot Taylor Alvarado – Leave balance Screenshot Taylor Alvarado – Termination payment
Task 7c	Steps to deactivate Taylor Alvarado and record his finish date (Assessment document)
Task 7d	Screenshot of Evidence of notifying the ATO Taylor Alvarado has ended his employment.

**Congratulations! You have reached the end of Assessment 3**

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