



ASSESSOR GUIDE

FNSTPB412

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
 - o A Certificate IV Financial Services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
 - o Board approved course in basic GST/BAS taxation principles (GST/BAS course)
 - o 1,400 hours of relevant experience in the past four years.
- Item 102 - Professional association membership
 - o A Certificate IV Financial Services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
 - o Board approved course in basic GST/BAS taxation principles (GST/BAS course)
 - o A voting member of a recognised BAS or tax agent association
 - o 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 FNSTPB412 - 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 stipulates 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 20YY 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 June 20YY

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 28/05/20YY.

You received the following email.

Good morning, Kelly.

Thank you for sending through the payroll verification report for the week ending 28th May 20YY.

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 28/05/20YY. 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

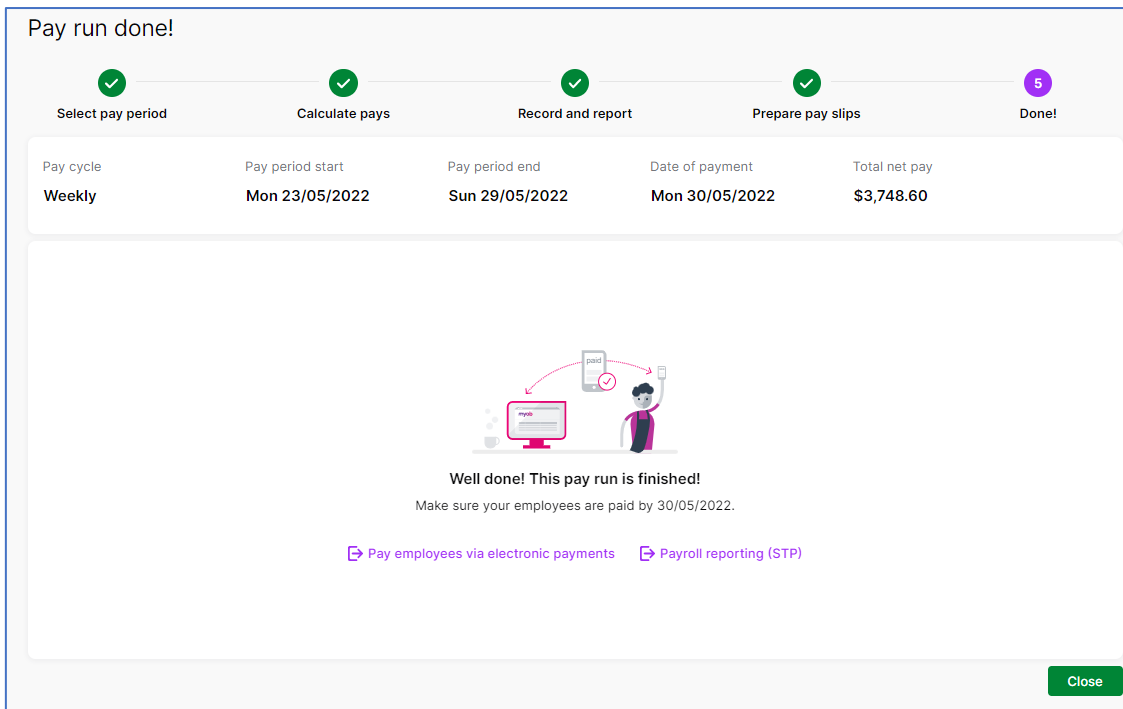
Correct any errors you identify.

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 22/05/20YY – 28/05/20YY.
- The payment date must be 29/05/20YY.
- 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 reflect with the sample answer below. However, the amounts are based on the 2024 award. These will vary based on the 20YY award the candidate uses.

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 reflect** with the sample answer below.

Assessor must check the following:

- The pay period must be recorded as 22/05/20YY – 28/05/20YY.
- The payment date must be 29/05/20YY.
- Gross pay must be \$908.80.
- Net pay must be \$665.80.

- Superannuation Guarantee must be \$95.42.

The payslip for Ben Xing **must reflect** with the sample answer below. However, the amounts are based on the 2024 award. These will vary based on the 20YY award the candidate uses.

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

Reference Number: 2

Hourly Rate: \$23.9158

Payment Date: 29/5/2023

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

GROSS PAY: \$908.80

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$665.80

Memo/payslip message:

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 22/05/20YY – 28/05/20YY.
- The payment date must be 29/05/20YY.
- Gross pay must be \$893.40.
- Net pay must be \$648.40.

- Superannuation Guarantee must be \$93.41.

The payslip for Kris Cox must reflect with the sample answer below. However, the amounts are based on the 2024 award. These will vary based on the 20YY award the candidate uses.

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 22/05/20YY – 28/05/20YY.
- The payment date must be 29/05/20YY.

- 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 reflect with the sample answer below. However, the amounts are based on the 2024 award. These will vary based on the 20YY award the candidate uses.

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

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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.

Assessor must check the following:

- The pay period must be recorded as 22/05/20YY – 28/05/20YY.
- The payment date must be 29/05/20YY.

- Gross pay must be \$933.19.
- Net pay must be \$784.15.
- Superannuation Guarantee must be \$97.98.

The payslip for Codie Ritson must reflect with the sample answer below. However, the amounts are based on the 2024 award. These will vary based on the 20YY award the candidate uses.

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**.

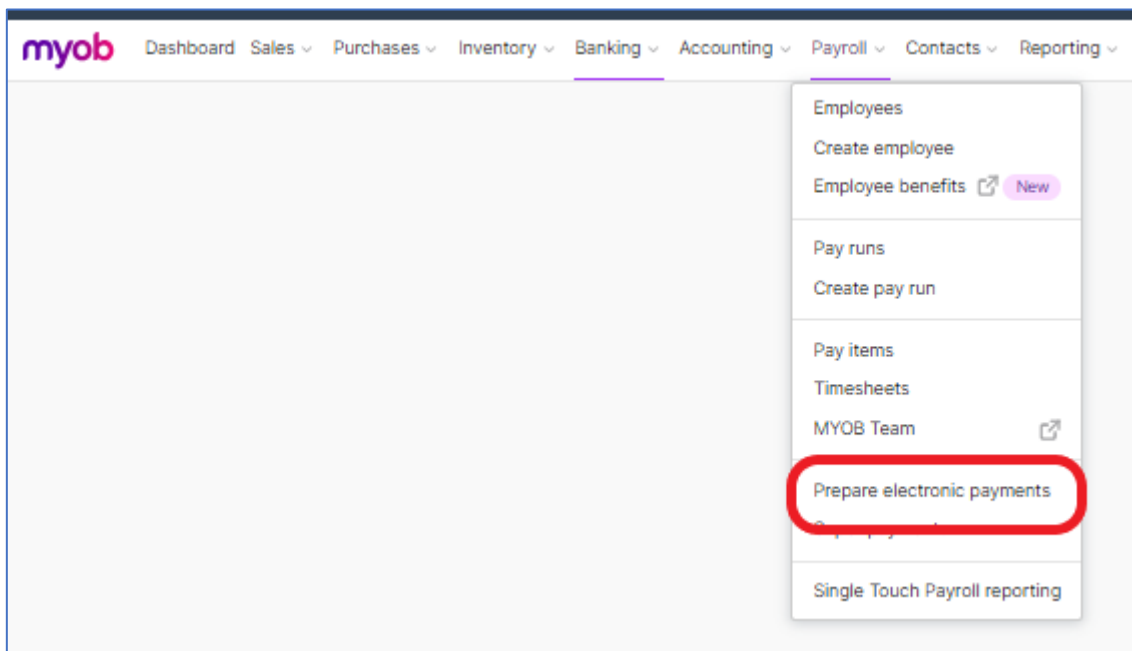
Copy the download link and paste a copy of the electronic payment in the table below.

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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 20YY.



The candidate's submission **must reflect** 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.

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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 reflect the sample answer below. However, the pay period start, end, and the payment date will vary based on the 20YY date the candidate uses.

Date and method used to issue pay slips

Pay run details

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

Employees

[Email pay slips](#) [Print pay slips](#)

Email 5 employees selected

<input checked="" type="checkbox"/>	Employee	Net pay (\$) ⓘ	Email	Pay slip emailed	Bank file	View pay slip
<input checked="" type="checkbox"/>	Alex Anderson	\$1,219.65	alex@gmail.com	✓	✓	View PDF
<input checked="" type="checkbox"/>	Ben Xing	\$665.80	ben.xing@outlook.com	✓	✓	View PDF
<input checked="" type="checkbox"/>	Codie Ritson	\$784.15	codieritson11@hotmail.com	✓	✓	View PDF
<input checked="" type="checkbox"/>	Kris Cox	\$648.40	kriscox1993@hotmail.com	✓	✓	View PDF
<input checked="" type="checkbox"/>	Taylor Alvarado	\$593.40	tsalvarado146@gmail.com	✓	✓	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 \(ato.gov.au\)](#) 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)
<p>MARKING GUIDE</p> <p>The candidates' responses be within the specified word limit and reflect the exemplar answers below.</p> <p>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.</p> <p>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.</p>
What information must Super contribution records show? (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.

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

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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 right, it says 'Reporting on STP Phase 2'. Below this, there are navigation tabs: 'STP reports', 'Employee terminations', 'EOFY 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 is a table with the following data:

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	Sent
30/06/2023 - 30/06/2023	30/06/2023	21/09/2023 11:08am	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 Employee YTD report (PDF) must reflect the sample answer below. However, the pay period, payment date and date recorded will vary based on the 20YY date the candidate uses.

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

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-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

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_20YY_Payroll using the date 20YY0530 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

The sample answer is based on the 2024 Financial year. The candidate's answer will vary based on the 20YY date the candidate uses.

e. Screen shot of saved and filed payroll records

Name	Status	Date m
 20230529_Accrual by Fund (detail) Report	✓	22/09/23
 20230529_Balance Sheet Report	✓	22/09/23
 20230529_Leave Balance (detail) Report	✓	22/09/23
 20230529_Payroll Activity Report	✓	22/09/23
 20230529_Payroll Register Report	✓	22/09/23
 20230529_Payroll Summary Report	✓	22/09/23
 20230529_Profit & Loss Report	✓	22/09/23

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 20YY, complete all of the actions required in OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 04/06/20YY, 11/6/20YY, 18/6/20YY and 25/6/20YY.

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 20YY before processing the weekly payroll. Correct any errors you identify.

Generate a payroll activity report for June 20YY. Export the information as a PDF, use the snipping tool to capture a screenshot of the report and paste it into the table below.

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The candidate must follow OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending 04/06/20YY, 11/6/20YY, 18/6/20YY and 25/6/20YY. 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 20YY. 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 reflect the sample answer below. The sample answer is based on the 2024 Financial year. The candidate's answer will vary based on the 20YY date the candidate uses.

Payroll activity report

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

Payroll activity report

01 Jun 2023 - 30 Jun 2023

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	651.28	17.54	11.60
Ben Xing	3,649.85	240.00	737.00	2,672.85	381.68	17.54	6.00
Codie Ritson	3,732.76	40.00	556.16	3,136.60	391.92	17.54	5.50
Kris Cox	2,968.30	0.00	773.00	2,195.30	310.10	0.00	0.00
Taylor Alvarado	3,886.55	40.00	1,255.05	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 01/05/20YY– 31/05/20YY.
- Balance Sheet report dated 31/05/20YY.
- Superannuation accrual by fund report 01/05/20YY – 31/05/20YY.

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.

MARKING GUIDE

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

- Payroll summary report dated 01/05/20YY – 31/05/20YY.
- Balance Sheet report dated 31/05/20YY.
- Superannuation accrual by fund report 01/05/20YY – 31/05/20YY.

The candidate's submissions must reflect the sample answer below. The candidate's answer will vary based on the 20YY date the candidate uses.

a. Payroll summary report dated 01/05/20YY – 31/05/20YY

The union fees must equal \$40.00.

The superannuation guarantee amount must equal the super guarantee percentage based on the 20YY date the candidate uses.

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

a. Balance Sheet report dated 31/05/20YY

The Superannuation Payable amount must 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 01/05/20YY – 31/05/20YY

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

- AMP MYLIFE MYSUPER
- MERCER EASY SUPER
- REST INDUSTRY SUPER

The total amount payable must reconcile to the 2-1355 Superannuation Payable amount in the Balance Sheet and the total of the Superannuation Deductions Before Tax and Superannuation Expenses amount in the Payroll Summary Report.

The candidate's submissions must reflect the sample answer below. The candidate's answer will vary based on the 20YY date the candidate uses.

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.

MARKING GUIDE

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 reflect the sample answer below.

The candidate’s submissions must reflect the sample answer below. The candidate's answer will vary based on the 20YY date the candidate uses.

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

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

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
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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

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

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 4 - Roleplay

Task Summary

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:	23 June 20YY

Good morning Kelly,

Welcome to OZ Office Supplies.

I have a question about my pay for the week ending 18/06/20YY. My pay slip indicates I worked 26 hours; however, I worked 30 hours, 7 hrs. Monday, 7 hrs. Tuesday, 7 hrs. Wednesday and 9 hrs. Thursday. I have included a copy of my timesheet below, signed by my manager, verifying the hours.

Time Sheet Details
From 29 May 20YY to 25 June 20YY
OZ Office Supplies

Week Ending	Employee	Employee Group	Pay Calendar	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
04/06/20YY	Kris Cox	Sales Representative	Weekly	8	8	8	0	0	0	0	24
11/06/20YY	Kris Cox	Sales Representative	Weekly	8	0	0	0	0	0	0	8
18/06/20YY	Kris Cox	Sales Representative	Weekly	7	7	7	9	0	0	0	30
25/06/20YY	Kris Cox	Sales Representative	Weekly	7	7.5	3.5	0	0	0	0	18

Approved by Peter Phillips Position Administration Manager Date 25/06/20YY

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

Thank you.

Kris

Kris Cox

Sales Representative

Email: k.cox@ozofficesupplies.com.au

Address: 7 Holden Street Camperdown NSW 2482

Phone: 0408040810

www.ozofficesupplies.com.au

For this task, you will assume the role of Kelly James and record a role play meeting with another participant who will play the role of Peter Phillips, Administration Manager for OZ Office Supplies.

In this meeting, you must:

- 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 the 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.

Role play instructions

The role play must include at least two participants, not exceeding 15 minutes in duration, and address all elements of the Observation Checklist below.

In this task, you will participate in a role-play with others. These may be resourced using one of the following options:

1. A peer who you are already working within the industry your qualification relates to.
2. A fellow student who will play the role of a team member. Please contact your fellow students via the Discussion Forum and directly coordinate your role play with them.
3. Your assessor

If you are unable to find a participant to play the role of the other team member, contact your assessor via the Discussion Forum, who will discuss options for pairing up with another student to complete this task.

Option 1: Peer participant

Should you complete this task with your peer, you must fully brief the participant, providing them with the context of the meeting, a role outline to play, and a copy of the observation checklist so that they can prepare for the recording.

The peer must state their name and job title at the start of the recording to inform consent.

Option 2: Fellow student participant

The fellow student participating in the recording must be provided with context to their role and responsibilities in the session and have reviewed the assessment activity and observation checklist so that they can prepare for the recording.

The student will need to state their name and that they are a student (as their job title) at the start of the recording to inform consent.

Option 3. Independent supervisor

As this task 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, your supervisor can role play Peter Phillips, Administration Manager for OZ Office Supplies

The independent supervisor must state their name and job title at the start of the recording to inform consent.

Recording instructions

Your role play must be recorded with all participants captured in a virtual room using a system such as Zoom, Skype or Teams.

Consent to participate in the recording must be captured for all participants at the start of the meeting. This is achieved by the student reading the following statement at the start of the recording, with all participants replying with their name and job title to inform consent.

"This session/presentation is being recorded for assessment purposes for my course with Swinburne Open Education. 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 job title."

The time taken to capture consent at the start of the recording does not count towards the recording time limit. Include this recording as part of your assessment submission.

Please note: This recording is your submission for this assessment task (Task 3). Save this recording under the following naming convention before submitting it.

yyyy_mm_dd_yourname_FNSTPB412_Recording

Observation Checklist (Role play Task 4)

Assessor Instructions

Purpose of the Task

The student must demonstrate that they can:

- 4.1 Respond to payroll enquiries according to organisational and legislative requirements.
- 4.2 Provide information according to organisational and legislative requirements.
- 4.3 Refer enquiries outside the area of responsibility or knowledge to the 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.

Guidance to Assessors About this Task

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 23/06/20YY.

The student must cover all the criteria in the Observational Checklist below.

Observation Checklist: Role-play		
The student being assessed must....	Observed Y/N	Assessor Comment
<p>4.1 Respond to payroll enquiries according to organisational and legislative requirements</p> <p>OZ Office Supplies have a payroll policy and procedure, which includes a process for dealing with payroll discrepancies. The process for dealing with discrepancies is as follows:</p> <ul style="list-style-type: none"> 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. Approval for any changes to payroll must be received in writing by the Payroll Officer before any rectifications are made. All payroll adjustments must be documented. When an adjustment is made to an employee's weekly pay, the employee must be contacted and advised of the change. All payroll discrepancies must be responded to within a week by the Payroll Officer. The underpayment amount must be paid as soon as possible as a separate payment. 	<input type="checkbox"/>	
<p>4.2 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"> How much was Kris paid, and what should she have been paid? Do we need to advise Kris if we make a change to her pay? <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>	<input type="checkbox"/>	

<ul style="list-style-type: none"> amount A = how much the employee should have been paid with respect to a particular entitlement amount B = how much the employee was paid with respect to a particular entitlement underpayment amount = amount A - amount B. <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"> Respond to Kris Cox within one week of receiving the email. 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. 		
<p>4.3 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>However, As per OZ Office Supplies Payroll Policy & Procedure, payroll discrepancies must be checked first with the Administration Manager (role played by a Peer/Student) before any adjustments are made to the number of hours recorded in the timesheet summary report.</p>	<input type="checkbox"/>	
<p>Participate effectively in exchanges of information using questioning and active listening to clarify details and clear and direct language.</p> <p>This may include:</p> <ul style="list-style-type: none"> Using business-appropriate language and terminology throughout. Using body language such as smiling and nodding to encourage participation and contribution. Using active listening techniques, paraphrasing, and open and follow-up questions to encourage discussion. 	<input type="checkbox"/>	
<p>Clearly articulates responses to enquiries using language, tone and pace appropriate to the audience.</p>	<input type="checkbox"/>	

<p>When responding to Peter Phillips, Administration Manager for OZ Office Supplies questions, the candidate must:</p> <ul style="list-style-type: none"> • Provide relevant information. • Focus on addressing the question directly, providing precise and relevant details. • Avoid unnecessary tangents or providing excessive information. • Use business-appropriate language and terminology throughout. • Tailor their tone to match the needs and expectations of Peter Phillips, Administration Manager for OZ Office Supplies. • Speak at a moderate pace, allowing your Peter Phillips to process the information. • Avoid rushing through your response to questions. 		
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Reassessment Arrangements

Students who do not correctly or adequately demonstrate the skills and knowledge required for this task will need to be given feedback. Depending on the level of their performance and the types of areas in which they did not show competence, you may:

- let them redo the task immediately after considering the feedback
- request that they undertake further learning and redo the task at a later date – in this case, provide the student with a new date for the role play to be undertaken.

Discuss timeframes for reassessment with the student when you tell them about the outcome of this role play.

Role play context for the participant (Task 4)

To prepare for this meeting, give the following role-play context to the meeting participant. This will allow them to prepare and contribute to the meeting.

Role play context

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 the following email from an employee Kris Cox. Kelly has contacted you to discuss the email and the apparent discrepancy.

<p>To: From: Subject: Date:</p>	<p>Kelly James (k.james@ozofficesupplies.com.au) Kris Cox Payroll Question 23 June 20YY</p>
<p>Good morning Kelly, Welcome to OZ Office Supplies.</p>	

I have a question about my pay for the week ending 18/06/20YY. My pay slip indicates I worked 26 hours; however, I worked 30 hours, 7 hrs. Monday, 7 hrs. Tuesday, 7 hrs. Wednesday and 9 hrs. Thursday. I have included a copy of my timesheet below, signed by my manager, verifying the hours.

Time Sheet Details
From 29 May 20YY to 25 June 20YY
OZ Office Supplies

Week Ending	Employee	Employee Group	Pay Calendar	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
04/06/20YY	Kris Cox	Sales Representative	Weekly	8	8	8	0	0	0	0	24
11/06/20YY	Kris Cox	Sales Representative	Weekly	8	0	0	0	0	0	0	8
18/06/20YY	Kris Cox	Sales Representative	Weekly	7	7	7	9	0	0	0	30
25/06/20YY	Kris Cox	Sales Representative	Weekly	7	7.5	3.5	0	0	0	0	18

Approved by Peter Phillips Position Administration Manager Date 25/06/20YY

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

Thank you.

Kris

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

www.ozofficesupplies.com.au

Oz Office Supplies Payroll policy and procedures include the following information:

- 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.
- Approval for any changes to payroll must be received in writing by the Payroll Officer before any rectifications are made.
- All payroll adjustments must be documented.
- When an adjustment is made to an employee's weekly pay, the employee must be contacted and advised of the changes.
- All payroll discrepancies must be responded to within a week by the Payroll Officer.
- Any underpaid amounts must be paid as soon as possible as a separate payment.

After the student has explained the email from Kris Cox questioning the hours she has been paid, you **must** give the student verbal approval to adjust Kris Cox's pay for the week ending 18/06/20YY. 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?

As a participant in this meeting, you will need to ensure the student addresses all the demonstrated tasks listed in the ***Observation Checklist***.

Please note: The student that is being assessed will be recording this meeting and submitting the recording for Task 2 of this assessment.

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:	24 June 20YY

Good morning Kelly,

Further to our discussion yesterday regarding the number of hours paid to Kris Cox for the week ending 18/06/20YY. The timesheet is correct. We have underpaid her for four 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 01/07/20YY, 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 - \$33.00
- 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
Address: 7 Holden Street Camperdown NSW 2482
Phone: 0408040777

www.ozofficesupplies.com.au

- a. Calculate and process the adjustment to Kris' wages for the week ending 18/06/20YY. Use 26/06/20YY 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 30hrs 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.

19/06/202YY Payroll Adjustment Kris Cox

MARKING GUIDE

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

The payment date must be 26/06/20YY.

	Wages	Commission	Uniform	Gross	PAYG	Net	SG
Wages based on 26hrs	\$807.30	\$82.50	\$3.75	\$893.55	-\$245.00	\$648.55	\$93.43
Wages based on 30hrs	\$931.50	\$82.50	\$3.75	\$1,017.75	-\$288.00	\$729.75	\$106.47
Adjustment required	\$124.20	\$0.00	\$0.00	\$124.20	-\$43.00	\$81.20	\$13.04

The student's submission must reflect the payslip below. The sample answer is based on the 2024 financial year. The candidate's answer will vary based on the 20YY date the candidate uses.

OZ Office Supplies Pty Ltd 20/09

ABN. 26 008 672 179

Pay Slip For: Cox, Kris

Classification: Commercial Sales Award [MA000083] –

Reference Number: 43

Hourly Rate: \$31.0500

Payment Date: 26/6/2023

Pay Period From: 12/6/2023 To: 18/6/2023

GROSS PAY: \$124.20

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$81.20

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Base Hourly	4.00	\$31.05	\$124.20	\$3,198.15	Wages
Commission			\$0.00	\$769.00	Wages
Uniform Allowance			\$0.00	\$18.75	Wages
PAYG Withholding			-\$43.00	-\$1,061.00	Tax
Superannuation Guarantee			\$13.04	\$416.55	Superannuation Expenses

Task 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.

- 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 01/07/20YY and paste it into the space below.

Marking Guide Assessor Instructions

The sample answer is based on the 2024 financial year. The candidate's answer will vary based on the 20YY date the candidate uses.

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 reflect with the standard pay screenshot below.

Kris Cox

Contact details Payroll details Payment details Pay slips

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

Base pay details

Pay cycle Weekly

Hours per pay cycle 22.80

Pay slip message

All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
Wages			
Base Hourly	<input type="text" value="22.80"/>	<input type="text" value="752.40"/>	<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=""/>
Taxes			
PAYG Withholding		Calculated	<input type="text" value=""/>
Leave			
Annual leave Part time hourly		Calculated	
Personal leave Part time hourly		Calculated	
Expense			
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 23 June 20YY using the email template below. In the email:

- Confirm the hours listed on Kris' payslip dated 18/06/20YY were incorrect.
- The date and adjustment will be paid to rectify the error.
- The adjustment amount.

[Approximate word count: 150 – 175 words]

MARKING GUIDE

An acceptable response must:

- Confirm the hours listed on Kris’ payslip dated 18/06/20YY were incorrect.
- The date and adjustment will be paid to rectify the error.
- The adjustment amount.
- Reflect the sample answer below.

The sample answer is based on the 2024 financial year. The candidate's calculation will vary based on the 20YY date the candidate uses.

To:	Kris Cox (k.cox@ozofficesupplies.com.au)
From:	Kelly James
Subject:	Underpayment of wages 19/06/20YY
Date:	27 June 20YY

Good morning Kris,

Thank you for your email regarding the number of hours you were paid for the week ending 18/06/20YY. You were underpaid for a total of four (4) 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 26 June 20YY 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	Gross	PAYG	Net	SG
Wages based on 26hrs	\$807.30	\$82.50	\$3.75	\$893.55	-\$245.00	\$648.55	\$93.43
Wages based on 30hrs	\$931.50	\$82.50	\$3.75	\$1,017.75	-\$288.00	\$729.75	\$106.47
Adjustment required	\$124.20	\$0.00	\$0.00	\$124.20	-\$43.00	\$81.20	\$13.04

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
Address: 7 Holden Street Camperdown NSW 2482
Phone: 0408040810

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 20YY. Include a screenshot of all reports.

Marking Guide Assessor Instructions

The student must use the checklist below to reconcile the 2022/20YY 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 the Payroll register report for the 2022/20YY payroll year to identify the individual amounts paid to each employee. (Include a screenshot below)	
MARKING GUIDE The candidate's submission must reflect the sample answers below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.	

Payroll register report

01 May 2023 - 30 Jun 2023

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Alex Anderson	7,781.79	50.00	1,615.19	6,116.60	814.10	21.93	11.60
Type	Pay item name				Hours		Amount (\$)
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		61.15
Salary and wages	Personal Leave Pay				7.60		307.69
Total					15.60		7,781.79
Type	Pay item name				Hours		Amount (\$)
Deductions	Union Fee				0.00		50.00
Total					0.00		50.00
Type	Pay item name				Hours		Amount (\$)
Taxes	PAYG Withholding				0.00		1,615.19
Total					0.00		1,615.19
Type	Pay item name				Hours		Amount (\$)
Leave	Annual leave Full time salary				10.62		0.00
Leave	Personal leave Full time salary				-0.29		0.00
Total					10.32		0.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Expenses	Superannuation Guarantee				0.00		814.10
Total					0.00		814.10
Ben Xing	4,558.65	300.00	920.00	3,338.65	477.10	21.93	6.00
Type	Pay item name				Hours		Amount (\$)
Salary and wages	Annual Leave Loading				3.50		14.65
Salary and wages	Annual Leave Pay				3.50		83.71

OZ Office Supplies Pty Ltd 20/09 | Payroll register report | Generated 28 Sep 2023

Page 1 of 4

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Ben Xing	4,558.65	300.00	920.00	3,338.65	477.10	21.93	6.00
Type	Pay item name				Hours		Amount (\$)
Salary and wages	Base Salary				0.00		4,400.50
Salary and wages	Personal Leave Pay				2.50		59.79
Total					9.50		4,558.65
Type	Pay item name				Hours		Amount (\$)
Deductions	Union Fee				0.00		50.00
Total					0.00		50.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00				0.00		250.00
Total					0.00		250.00
Type	Pay item name				Hours		Amount (\$)
Taxes	PAYG Withholding				0.00		920.00
Total					0.00		920.00
Type	Pay item name				Hours		Amount (\$)
Leave	Annual leave Full time salary				11.12		0.00
Leave	Personal leave Full time salary				4.81		0.00
Total					15.93		0.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Expenses	Superannuation Guarantee				0.00		477.10
Total					0.00		477.10
Codie Ritson	4,665.95	50.00	695.20	3,920.75	489.90	21.93	5.50
Type	Pay item name				Hours		Amount (\$)
Salary and wages	Base Salary				0.00		4,461.99
Salary and wages	First Aid Allowance				0.00		70.95
Salary and wages	Personal Leave Pay				5.50		133.01
Total					5.50		4,665.95
Type	Pay item name				Hours		Amount (\$)
Deductions	Union Fee				0.00		50.00
Total					0.00		50.00
Type	Pay item name				Hours		Amount (\$)
Taxes	PAYG Withholding				0.00		695.20

OZ Office Supplies Pty Ltd 20/09 | Payroll register report | Generated 28 Sep 2023

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Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Codie Ritson	4,665.95	50.00	695.20	3,920.75	489.90	21.93	5.50
Type	Pay item name				Hours		Amount (\$)
Total				0.00			695.20
Type	Pay item name				Hours		Amount (\$)
Leave	Annual leave Full time salary				14.62		0.00
Leave	Personal leave Full time salary				1.81		0.00
Total					16.43		0.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Expenses	Superannuation Guarantee				0.00		489.90
Total					0.00		489.90
Kris Cox	3,985.90	0.00	1,061.00	2,924.90	416.55	0.00	0.00
Type	Pay item name				Hours		Amount (\$)
Salary and wages	Base Hourly				103.00		3,198.15
Salary and wages	Commission				0.00		769.00
Salary and wages	Uniform Allowance				0.00		18.75
Total					103.00		3,985.90
Type	Pay item name				Hours		Amount (\$)
Taxes	PAYG Withholding				0.00		1,061.00
Total					0.00		1,061.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Expenses	Superannuation Guarantee				0.00		416.55
Total					0.00		416.55
Taylor Alvarado	4,777.95	50.00	1,543.05	3,184.90	288.63	17.25	0.00
Type	Pay item name				Hours		Amount (\$)
Salary and wages	Base Hourly				119.00		2,748.90
Salary and wages	Per KM Travel Allowance				1015.00		923.65
Salary and wages	Saturday Rate (1.5x)				31.00		1,074.15
Salary and wages	Uniform Allowance				0.00		31.25
Total					1165.00		4,777.95
Type	Pay item name				Hours		Amount (\$)
Deductions	Union Fee				0.00		50.00
Total					0.00		50.00

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Taylor Alvarado	4,777.95	50.00	1,543.05	3,184.90	288.63	17.25	0.00
Type	Pay item name				Hours		Amount (\$)
Taxes	PAYG Withholding				0.00		1,543.05
Total					0.00		1,543.05
Type	Pay item name				Hours		Amount (\$)
Leave	Annual leave Part time hourly				11.50		0.00
Leave	Personal leave Part time hourly				5.75		0.00
Total					17.25		0.00
Type	Pay item name				Hours		Amount (\$)
Superannuation Expenses	Superannuation Guarantee				0.00		288.63
Total					0.00		288.63
Grand total	25,770.24	450.00	5,834.44	19,485.80	2,486.28	83.04	23.10

Print Payroll activity report for the 2022/20YY payroll year that identifies the individual amounts paid to each employee. (Include a screenshot below)

Payroll activity report

01 May 2023 - 30 Jun 2023

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Alex Anderson	7,781.79	50.00	1,615.19	6,116.60	814.10	21.93	11.60
Pay item name	Type	STP Category		Hours	Amount (\$)		
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			61.15		
Personal Leave Pay	Salary and wages	Gross payments		7.60	307.69		
Total				15.60	7,781.79		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00		
Total					50.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual leave Full time salary	Leave			14.62	0.00		
Personal leave Full time salary	Leave			7.31	0.00		
Total				21.93	0.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			1,615.19		
Total					1,615.19		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			814.10		
Total					814.10		
Ben Xing	4,558.65	300.00	920.00	3,338.65	477.10	21.93	6.00
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual Leave Loading	Salary and wages	Gross payments		3.50	14.65		
Annual Leave Pay	Salary and wages	Gross payments		3.50	83.71		

Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Ben Xing	4,558.65	300.00	920.00	3,338.65	477.10	21.93	6.00
Pay item name	Type	STP Category		Hours	Amount (\$)		
Base Salary	Salary and wages	Gross payments			4,400.50		
Personal Leave Pay	Salary and wages	Gross payments		2.50	59.79		
Total				9.50	4,558.65		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00		
Total					50.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual leave Full time salary	Leave			14.62	0.00		
Personal leave Full time salary	Leave			7.31	0.00		
Total				21.93	0.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			920.00		
Total					920.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Salary Sacrifice - \$50.00	Superannuation Deductions Before Tax	Salary sacrifice and RESC			250.00		
Total					250.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			477.10		
Total					477.10		
Codie Ritson	4,665.95	50.00	695.20	3,920.75	489.90	21.93	5.50
Pay item name	Type	STP Category		Hours	Amount (\$)		
Base Salary	Salary and wages	Gross payments			4,461.99		
First Aid Allowance	Salary and wages	Allowance - qualifications/certificates			70.95		
Personal Leave Pay	Salary and wages	Gross payments		5.50	133.01		
Total				5.50	4,665.95		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00		
Total					50.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual leave Full time salary	Leave			14.62	0.00		

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Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Codie Ritson	4,665.95	50.00	695.20	3,920.75	489.90	21.93	5.50
Pay item name	Type	STP Category		Hours	Amount (\$)		
Personal leave Full time salary	Leave			7.31	0.00		
Total				21.93	0.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			695.20		
Total					695.20		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			489.90		
Total					489.90		
Kris Cox	3,985.90	0.00	1,061.00	2,924.90	416.55	0.00	0.00
Pay item name	Type	STP Category		Hours	Amount (\$)		
Base Hourly	Salary and wages	Gross payments		103.00	3,198.15		
Commission	Salary and wages	Bonuses and commissions			769.00		
Uniform Allowance	Salary and wages	Allowance - other			18.75		
Total				103.00	3,985.90		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			1,061.00		
Total					1,061.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			416.55		
Total					416.55		
Taylor Alvarado	4,777.95	50.00	1,543.05	3,184.90	288.63	17.25	0.00
Pay item name	Type	STP Category		Hours	Amount (\$)		
Base Hourly	Salary and wages	Gross payments		119.00	2,748.90		
Per KM Travel Allowance	Salary and wages	Allowance - cents per km		1015.00	923.65		
Saturday Rate (1.5x)	Salary and wages	Overtime		31.00	1,074.15		
Uniform Allowance	Salary and wages	Allowance - other			31.25		
Total				1165.00	4,777.95		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Union Fee	Deductions	Deduction - union/professional assoc. fees			50.00		
Total					50.00		

OZ Office Supplies Pty Ltd 20/09 | Payroll activity report | Generated 28 Sep 2023

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Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued	Hours taken
Taylor Alvarado	4,777.95	50.00	1,543.05	3,184.90	288.63	17.25	0.00
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual leave Part time hourly	Leave			11.50	0.00		
Personal leave Part time hourly	Leave			5.75	0.00		
Total				17.25	0.00		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			1,543.05		
Total					1,543.05		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			288.63		
Total					288.63		
Grand total	25,770.24	450.00	5,834.44	19,485.80	2,486.28	83.04	23.10

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

MARKING GUIDE

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.

Print YTD Verification Report. (Include a screenshot below)

MARKING GUIDE

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 reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

Payroll reporting - Year-to-date verification report

OZ Office Supplies Pty Ltd
7 Holden Street Camperdown NSW 2482

Payroll year: 2022/23

7 Holden Street Camperdown
NSW 2482

Number of employees: 5

ABN: 26 008 672 179

Reconciliation to Payroll	YTD
Total salary and wages as per payroll summary report	\$25770.24
Total exempt foreign income	\$0.00
Total allowances	\$1105.75
Total lump sum	\$0.00
Total ETP components	\$0.00
ATO Reporting Category	YTD
Gross payments	\$22821.34
Bonuses and commission	\$769.00
Director's fees	\$0.00
Overtime	\$1074.15
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	\$24664.49
Salary sacrifice (RESC)	\$(250.00)
Salary sacrifice - other employee benefits	\$(0.00)
Total STP taxable wages	\$24414.49
PAYG withholding	\$5834.44
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
Total	\$0.00
<hr/>	
ETP - tax free component	\$0.00
ETP - taxable component	\$0.00
ETP - tax withholding	\$0.00
Total ETP excluding ETP tax	\$0.00
<hr/>	
Exempt Foreign Income	\$0.00
<hr/>	
Allowance - cents per km	\$923.65
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	\$132.10
Allowance - other (Uniform Allowance)	\$50.00
Total	\$1105.75
<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	\$2486.28
<hr/>	
Reportable employer super contributions (RESC)	\$0.00
<hr/>	

Print Payroll summary report for the period. (Include a screenshot below)

MARKING GUIDE

The candidate's submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

Payroll summary report

01 May 2023 - 30 Jun 2023

Type	Pay item name	STP category	Total (\$)
Salary and wages	Annual Leave Loading	Gross payments	42.99
Salary and wages	Annual Leave Pay	Gross payments	245.65
Salary and wages	Base Hourly	Gross payments	5,947.05
Salary and wages	Base Salary	Gross payments	16,085.16
Salary and wages	Personal Leave Pay	Gross payments	500.49
Subtotal			22,821.34
Salary and wages	Saturday Rate (1.5x)	Overtime	1,074.15
Subtotal			1,074.15
Salary and wages	Commission	Bonuses and commissions	769.00
Subtotal			769.00
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	923.65
Subtotal			923.65
Salary and wages	First Aid Allowance	Allowance - qualifications/certificates	132.10
Subtotal			132.10
Salary and wages	Uniform Allowance	Allowance - other	50.00
Subtotal			50.00
Salary and wages			25,770.24
Deductions	Union Fee	Deduction - union/professional assoc. fees	200.00
Subtotal			200.00
Deductions			200.00
Taxes	PAYG Withholding	PAYG withholding	5,834.44
Taxes			5,834.44
Superannuation Deductions Before Tax	Salary Sacrifice - \$50.00	Salary sacrifice and RESC	250.00
Subtotal			250.00
Superannuation Deductions Before Tax			250.00
Superannuation Expenses	Superannuation Guarantee	Superannuation guarantee	2,486.28
Subtotal			2,486.28
Superannuation Expenses			2,486.28
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	222.00
Salary and wages	Personal Leave Pay	Gross payments	15.60
Subtotal			252.60
Salary and wages	Saturday Rate (1.5x)	Overtime	31.00
Subtotal			31.00
Salary and wages	Per KM Travel Allowance	Allowance - cents per km	1015.00
Subtotal			1015.00
Salary and wages			1298.60
Leave	Annual leave Full time salary		36.34

Type	Pay item name	STP category	Total (hrs)
Leave	Annual leave Part time hourly		11.50
Leave	Personal leave Full time salary		6.33
Leave	Personal leave Part time hourly		5.75
Leave			59.92

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 20YY BAS. OZ Office Supplies have not withheld any amounts where no ABN is quoted.

Marking Guide Assessor Instructions

The student must record the amount OZ Office Supplies must report to the ATO in the June 20YY BAS. Figures must be rounded down to the \$.

The candidate's submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

[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	\$ 20,592.76 -\$40.00 Uniform Allowance -\$200.00 Sal Sac Super <hr/> \$20,352.76 <hr/> \$20,352 Rounded down for BAS
Amounts withheld from payments shown at W1	W2	\$ 4,658.36 \$ 4,658.00 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	\$ 4,658.00

Task 7

Task 7a, b, c and d 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.

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 30/06 20YY that his last day of work would be 05/07/20YY + 1.

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.

Download [TimeSheetSummaryJuly20YY + 1](#) Use the timesheet to:

- a. Calculate payroll for the pay for the week of 26/06/20YY – 02/07/20YY + 1. 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 05/07/20YY + 1).
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.

a. Taylor Alvarado – Pay slip 26/06/20YY – 02/07/20YY + 1

MARKING GUIDE

The candidate must process the pay for Taylor Alvarado and generate a pay slip. The candidate's submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

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: 31

Hourly Rate: \$23.1000

Payment Date: 3/7/2023

Pay Period From: 26/6/2023 To: 2/7/2023

GROSS PAY: \$928.71

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$618.70

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	176.00	\$0.91	\$160.16	\$160.16	Wages
Saturday Rate (1.5x)	6.00	\$34.65	\$207.90	\$207.90	Wages
Union Fees			-\$10.00	-\$10.00	Deduction
PAYG Withholding			-\$300.01	-\$300.01	Tax
Annual leave accrual	2.30			13.80	Entitlements
Superannuation Guarantee			\$60.98	\$60.98	Superannuation Expenses

b. Taylor Alvarado – Pay slip 03/07/20YY – 9/07/20YY

MARKING GUIDE

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:
 - 20 hours pay for 03/07/20YY – 05/07/20YY.
 - uniform allowance
 - 86km travel allowance
 - Union Fees \$10.00

The candidate's submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

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: 49

Hourly Rate: \$23.1000

Payment Date: 5/7/2023

Pay Period From: 3/7/2023 To: 9/7/2023

GROSS PAY: \$546.51

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$361.50

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Uniform Allowance			\$6.25	\$12.50	Wages
Base Hourly	20.00	\$23.10	\$462.00	\$1,016.40	Wages
Per KM Travel Allowance	86.00	\$0.91	\$78.26	\$238.42	Wages
Saturday Rate (1.5x)			\$0.00	\$207.90	Wages
Union Fees			-\$10.00	-\$20.00	Deduction
PAYG Withholding			-\$175.01	-\$475.02	Tax
Annual leave accrual	1.54			15.34	Entitlements
Superannuation Guarantee			\$50.82	\$111.80	Superannuation Expenses

b. Taylor Alvarado leave balance

MARKING GUIDE

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 submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

Leave balance (detail) report

01 May 2023 - 31 Jul 2023

Employee name	Employee no.	Leave	Status	Hours accrued	Hours taken	Available hours	
Taylor Alvarado	*None	Personal leave Part time hourly	Active	7.67	0.00	7.67	
Taylor Alvarado	*None	Annual leave Part time hourly	Active	15.34	0.00	15.34	
Paid date	ID number	Period start	Period end	Opening hours	Hours accrued	Hours taken	Available hours
29/05/2023	5				2.30		2.30
05/06/2023	10			2.30	2.30		4.60
12/06/2023	15			4.60	2.30		6.90
19/06/2023	20			6.90	2.30		9.20
26/06/2023	42			9.20	2.30		11.50
03/07/2023	48			11.50	2.30		13.80
05/07/2023	49			13.80	1.54		15.34
Hours from pays					15.34	0.00	15.34
Employee balance							15.34
Difference							0.00

Taylor Alvarado

Contact details Payroll details Payment details Pay slips

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

Details
Start date 22/05/2023 Termination date -

Allocated leave pay items

Name	Balance adjustment	Carry over	Year-to-date	Total
Annual leave Part time hourly-	0	11.5	3.838	15.34
Personal leave Part time hourly	0	5.75	1.919	7.67

+ Add leave pay item

b. Taylor Alvarado – Termination Payment

MARKING GUIDE

Candidates must set up an unused annual leave pay item and process Taylor Alvarado's unused annual leave.

The candidate's submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The calculated amounts in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

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: 50

Hourly Rate: \$23.1000

Payment Date: 5/7/2023

Pay Period From: 3/7/2023 To: 5/7/2023

GROSS PAY: \$354.35

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$239.35

Memo/payslip message:

DESCRIPTION	HOURS	CALC. RATE	AMOUNT	YTD	TYPE
Unused Annual Leave	15.34	\$23.10	\$354.35	\$354.35	Wages
Base Hourly			\$0.00	\$1,016.40	Wages
Saturday Rate (1.5x)			\$0.00	\$207.90	Wages
Per KM Travel Allowance			\$0.00	\$238.42	Wages
Uniform Allowance			\$0.00	\$12.50	Wages
Union Fee			\$0.00	-\$20.00	Deduction
PAYG Withholding			-\$115.00	-\$590.02	Tax
Annual leave Part time hourly				15.34	Entitlements
Superannuation Guarantee			\$0.00	\$111.80	Superannuation Expenses

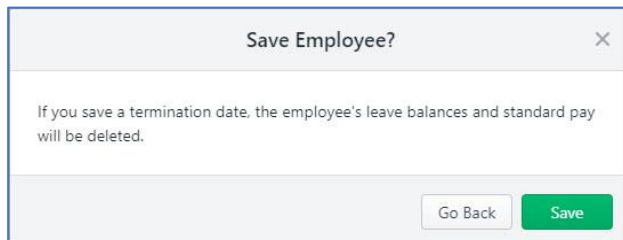
c. The steps you have taken to deactivate Taylor Alvarado and record his finish date.

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.

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

MARKING GUIDE

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 submission must reflect the sample answer below. The sample answer is based on the 2024 financial year. The termination in the reports submitted by the candidate will vary based on the 20YY date the candidate uses.

Set employment termination ✕

Employee
 ▼

Termination date
 📅

Termination reason
 ▼

Single Touch Payroll reporting

Reporting on STP Phase 2

[STP reports](#)
[Employee terminations](#)
[EOFY finalisation](#)
[ATO settings](#)
[JobMaker](#)

Payroll year
 ▼
Add Termination

⚠ Terminating or removing an employee who was on JobMaker?
 Don't forget to send this update to the ATO. Go to the **JobMaker** tab > **Actions** menu > **Update employee details**. [Learn more.](#)

First name	Surname or family name	ETP	Termination date	Termination reason	
Taylor	Alvarado		05/07/2023	Voluntary	↻ Undo

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 01/05/20YY – 31/05/20YY Balance Sheet report dated 31/05/20YY Superannuation accrual by fund report 01/05/20YY – 31/05/20YY

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 20YY payroll reports <ul style="list-style-type: none"> • Payroll Register Report • Payroll Activity Report • YTD Verification Report • Payroll Summary Report
Task 6b	Business Activity Statement Calculation Worksheet completed (Assessment document)
Task 7a	Screenshot Taylor Alvarado – Pay slip 27/06/20YY – 03/07/20YY +1
Task 7b	Screenshot Taylor Alvarado – Pay slip 04/07/20YY +1 – 10/07/20YY +1 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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