



FNSTPB412

Establish and maintain payroll systems

Assessment 2 of 3

Project

ASSESSOR GUIDE



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 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 4d
- Task 4e
- Task 4f
- Task 4g
- Task 4h

Please refer to the additional independent supervision instructions.

Assessment Instructions

Task overview

For this assessment, you are required to establish the payroll requirements and configure a MYOB/Xero file for OZ Office Supplies. Whilst doing this, you must demonstrate your ability to comply with legal and regulatory requirements and OZ Office Supplies policy and procedures.

Resources and Equipment Required:

- Access to learning materials on the learning portal
- Access to a computer, the internet and email
- Access to a suitable simulated computer workstation environment
- Access to Microsoft Word
- Access to MYOB/Xero
- Photo, audio, and video recording equipment (e.g. phone, camera, etc.)
- Basic calculator (handheld or on a computer)
- Webcam and headset (for watching/listening to videos, webinars etc.)

This assessment task is divided into five (5) 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/Xero .

Additional resources and supporting documents

To complete this assessment, you will need:

- Company & Payroll Information
- Payroll Policy & Procedures (from Assessment 1)
- Chart of Accounts
- Employee Information
- Time Sheet Summary May 20YY
- Email Template

- ATO Weekly Tax table for the financial year [Please ask your trainer for which financial year to use].

<https://www.ato.gov.au/tax-rates-and-codes/tax-tables-overview>

Dates used to complete the assessment in MYOB/Xero.

Please ask your trainer for the year and dates for this assessment to use.

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.

Assessment Summary

For this assessment, you are required to establish the payroll requirements and configure a MYOB/Xero file using the company and employee data for OZ Office Supplies. Throughout the assessment, you must demonstrate your ability to comply with legal and regulatory requirements and OZ Office Supplies policy and procedures.

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™/Xero
- OZ Office Supplies Chart of Accounts
- OZ Office Supplies Company & Payroll Information
- OZ Office Supplies Payroll Policy & Procedures
- OZ Office Supplies Employee Information
- OZ Office Supplies Time Sheet Summary May 20YY
- OZ Office Supplies Email Template
- ATO Weekly Tax table for the financial year (Please ask your trainer for which financial year to use).
<https://www.ato.gov.au/tax-rates-and-codes/tax-tables-overview>

OZ Office Supplies is a new company that commenced trading on 01 May 20YY. They have engaged you as their payroll officer to set up and manage their payroll system using the cloud-based accounting software package MYOB Business Essentials™/Xero.

For this assessment, you will assume the role of Kelly James. You are a registered business activity statement (BAS) agent with the Tax Practitioners Board (TPB) and have experience working with similar businesses. Your experience includes:

- providing payroll services that a BAS agent can provide
- knowledge of legislation about National Employment Standards (NES) and legislative requirements regarding payroll payments
- knowledge of state and modern awards and employment agreements.

Background Information

OZ Office Supplies Pty Ltd is a retail stationery goods business. The company sells and distributes office supplies across Australia from a retail outlet store and warehouse.

They have employed five staff:

- A manager
- An office administrator
- A NSW sales representative
- A merchandiser
- A warehouse store person.

OZ Office Supplies will pay their staff weekly, with the first pay period being Monday, XX May 20YY, to Sunday, XX May 20YY. Wages are paid on a Monday for the previous week. Please ask the trainer for the dates.

To assist you in setting up the new payroll system and paying the wages for the week ending XX May 20YY, you have been provided with the following additional information:

- Company & Payroll Information
- Payroll Policy & Procedures [retained from Assessment 1]
- Chart of Accounts
- Employee Information
- Time Sheet Summary May 20YY
- Email Template
- ATO Weekly Tax table for the financial year [Please ask your trainer for which financial year to use].

<https://www.ato.gov.au/tax-rates-and-codes/tax-tables-overview>

Review OZ Office Supplies company and employee information. You will need to use this information when setting up the payroll system. Also, review OZ Office Supplies Payroll Policy and Procedures. These must be considered and followed throughout this assessment.

Task 1

For this assessment task, you must research and identify the scope of services you can provide in your role as the Payroll Officer.

- Describe the scope of payroll services that a BAS agent can provide. Include a link to the websites you used in your research.

[Approximate word count: 180 words]

- Describe the circumstances where a payroll service provider does not need to register as a Tax or BAS Agent. Include a link to the websites you used in your research.

[Approximate word count: 170 words]

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The candidate must:

- Describe the scope of payroll services that a BAS agent can provide and include a link to the websites they used in their research.
- Describe the circumstances where a payroll service provider does not need to register as a Tax or BAS Agent and include a link to the website they used in their research.

<p>a. Scope of payroll services that a BAS Agent can provide.</p>	<p>The candidates' responses must cover the following points.</p> <p>BAS agents can:</p> <ul style="list-style-type: none"> • Apply to the Registrar for an ABN on behalf of a client.
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<p>[Approximate word count: 180 words]</p>	<ul style="list-style-type: none"> • Code transactions, tax invoices and transferring data onto a computer program for clients through processes that require interpreting or applying a BAS provision. • Confirm figures to be included on a client's activity statement. • Complete activity statements on behalf of an entity or instruct the entity which figures to include. • Provide advice about or confirm the withholding tax obligations for a client's employees. • Provide services declared BAS services through a legislative instrument issued by the TPB. • Prepare and provide an income statement that may include reportable fringe benefits amounts and the reportable employer superannuation contributions. • Register or provide advice on registration for GST or PAYG withholding. • Provide services under the Superannuation Guarantee [Administration] Act 1992 to the extent that they relate to a payroll function or payments to contractors. • Advice about a SGC liability, including calculating the liability and preparing the SGC statement. • Advice about the offsetting of late payments of superannuation contributions against the SGC. <p>BAS Agents TPB</p>
<p>b. Circumstances where a payroll service provider does not need to register as a Tax or BAS Agent.</p> <p>[Approximate word count: 170 words]</p>	<p>The candidates' responses must cover the following points.</p> <p>A payroll service provider does not need to register as a Tax Agent or BAS Agent if:</p> <ul style="list-style-type: none"> • The services provided are considered to be 'in-house services. This includes arrangements where there may be a cost recovery and/or shared services arrangement in place for the provision of the services by entities regarded as in-house service providers. • The services are not provided for a fee or other reward. • The services provided do not meet the tax agent service definition (including BAS service). Such services include, for example: - <ul style="list-style-type: none"> ○ data entry, providing the data entry does not require the interpretation or application of a taxation law ○ coding of transactions based on instructions provided ○ processing of payments ○ the transmission of data to the Commissioner through Standard Business Reporting [SBR] enabled software,

	<p>providing the data transmission does not require the interpretation or application of a taxation law,</p> <ul style="list-style-type: none"> ○ preparing bank reconciliations ○ determining State/Territory obligations or entitlements (including payroll tax and WorkCover). <p>Bookkeeper vs BAS Agent (icb.org.au)</p>
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Task 2

For this assessment task, you must locate and record the details of two local experts who could assist you if you need help setting up and processing the OZ Office Supplies payroll. Provide the names of the individuals or companies, their contact details, and the services they provide. The local experts must be located in the state you currently reside.

[Approximate word count: 180 words]

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The candidate must provide the details of two local experts in the state they reside in who could help them if assistance was required with payroll services. For example, candidates could identify certified MYOB/Xero consultants at the following link, and according to the area they are located in, [Enterprise Partners | MYOB Australia](#). The person or organisation listed by the candidate must have payroll expertise.

A sample answer is provided below.

Two local experts who could contact to assist you in setting up and processing payroll in your state.

The BookSitters

The BookSitters Head Office

Units 1 & 2 / 94 Main St, Mittagong NSW 2575

Office Phone: 02 4861 4572

[Experts in MYOB Essentials - The BookSitters - % MYOB Essentials](#)

The BookSitters bookkeeping services bring together more than 20 years of bookkeeping experience and over 25 years of business experience. As Silver MYOB/Xero bookkeeping partners, they have been using the software for over 15 years.

Their services include:

- Bookkeeping software set up
- Payroll
- BAS agent services

Candidates could also search the TPB register, which contains the registration details of tax and BAS agents within a 25 km distance. [BAS Agents | TPB](#)

CTM

CT Matters

SYDNEY

02 9362 0804

info@ctmatters.com.au

Certified MYOB/Xero consultant & partner

CTMatters can help set up and support MYOB/Xero software. Their services include:

- Single Touch Payroll software,
- onboarding new employees
- managing payroll
- setting up rostering and employee timesheets.

Task 3

- a. Name and explain the legislation that covers notice of termination and final pay for Australian workers. (Include the division, part and chapter)

[Approximate word count: 50 words]

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- a. Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must:

- be within the specified word limit
- reflect the exemplar answers below.

- b. Access the Fair Work Ombudsman website and identify how much notice OZ Office Supplies' employees must be given if their employment is to be terminated.

[Approximate word count: 70 words]

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- b. Candidates' responses must match the sample answer below.

- c. Outline OZ Office Supplies' obligations to the terminated employee if OZ Office Supplies decides to pay the employee out rather than let them work out their notice period.

[Approximate word count: 75 words]

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- c. Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must:

- be within the specified word limit

- reflect the exemplar answers below.

d. Explain OZ Office Supplies' review procedure for termination payments before paying the employee their final pay.

[Approximate word count: 220 words]

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d. Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must:

- be within the specified word limit
- reflect the exemplar answers below.

a. Name and explain the legislation that covers notice of termination and final pay for Australian workers.

Division 11 of Part 2-2 of Chapter 2 of the *Fair Work Act 2009* covers termination of employment.

The legislation lists the grounds on which an employee can or cannot have their employment terminated and the process by which termination can be disputed.

b. Identify how much notice OZ Office Supplies' employees must be given if their employment is to be terminated.

Period of continuous service	Minimum notice period
1 year or less	1 week
More than 1 year - 3 years	2 weeks
More than 3 years - 5 years	3 weeks
More than 5 years	4 weeks

An employee has to get an extra week of notice if they're over 45 years old and have worked for the employer for at least two years.

[Notice of termination & redundancy pay - Fair Work Ombudsman](#)

c. OZ Office Supplies' obligations to the terminated employee if OZ Office Supplies decides to pay the employee out rather than let them work out their notice period.

If the employer pays out the notice, the amount paid to the employee must equal the total amount the employee would have been paid if they worked until the end of the notice period. This includes:

- incentive-based payments and bonuses
- loadings

- monetary allowances
- overtime
- penalty rates
- any other separately identifiable amounts.

If the employer pays out the notice, the employee does not accrue any annual leave for the notice period they were paid out for.

[Notice of termination & redundancy pay - Fair Work Ombudsman](#)

- d. OZ Office Supplies review procedure for termination payments before paying the employee their final pay

All termination payments above \$1,500.00 must be reviewed and evaluated by the Finance Manager. The process for reviewing termination payments is as follows:

1. Gather necessary documentation: The Finance Manager must be provided with all relevant documentation related to the termination payment, including the employee's contract, relevant company policies, and documentation related to the termination itself, such as a termination letter or severance agreement.
2. Review the termination payment: The Finance Manager should thoroughly review the payment to ensure it complies with all applicable laws and regulations and OZ Office Supplies policies and procedures. This may involve reviewing calculations to ensure the payment amount is accurate, verifying that the payment is being made for a valid reason, and ensuring that any tax implications have been adequately accounted for.
3. Provide recommendations: Based on the Finance Manager's evaluation, they should provide recommendations for any necessary changes or corrections to the termination payment. This may involve communicating with the relevant parties, such as the payroll office or legal counsel, to ensure that any necessary adjustments are made before the payment is processed.
4. Final approval: Once any necessary changes have been made, the Finance Manager should provide final approval for the termination payment to be processed. This involves signing off on the payment documentation.

Task 4

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 4d
- Task 4e
- Task 4f
- Task 4g
- Task 4h

For this task, you must set up a MYOB Business Essentials™/Xero online file for OZ Office Supplies.

To complete this task, you must undertake the following steps:

Task 4a

Download a copy of the following information provided by OZ Office Supplies:

- OZ Office Supplies Payroll Policy and Procedures
- OZ Office Supplies Employee Information

You must refer to these documents throughout this assessment.

Guidance to Assessors About This Task

This task is designed to ensure candidates can demonstrate the ability to configure a payroll system with data provided by an employer. To complete this task, candidates must use the payroll functionality in MYOB Business Essentials™/Xero and refer to OZ Office Supplies Policies and Procedures and Employee Information.

The candidate is to assume the role of the payroll officer for OZ Office Supplies. They are provided with the following documents, which they must refer to assist them in configuring the payroll system.

- OZ Office Supplies Payroll Policy and Procedures. The purpose of this document is to provide Candidates with the OZ Office Supplies procedure for processing payroll and their record-keeping and security requirements. It also outlines how payroll discrepancies are addressed.
- OZ Office Supplies Employee Information. The purpose of this document is to provide Candidates with the personal and payroll information for OZ Office Supplies' five staff. This information will be used to set up the employee card.

Task 4b

Refresh your learning in the LMS on how to set up payroll in MYOB Business/Xero.

Guidance to Assessors About This Task

Candidates must have a good understanding of how to set up payroll in MYOB Business/Xero. They are encouraged to refresh their learning in the LMS before starting the setup. Tasks 4d – 4h are designed to meet the education requirements of the Tax Practitioners Board (TPB) and must be completed under independent supervision. **All the answers developed based on 2023-2024 financial year.**

Task 4c

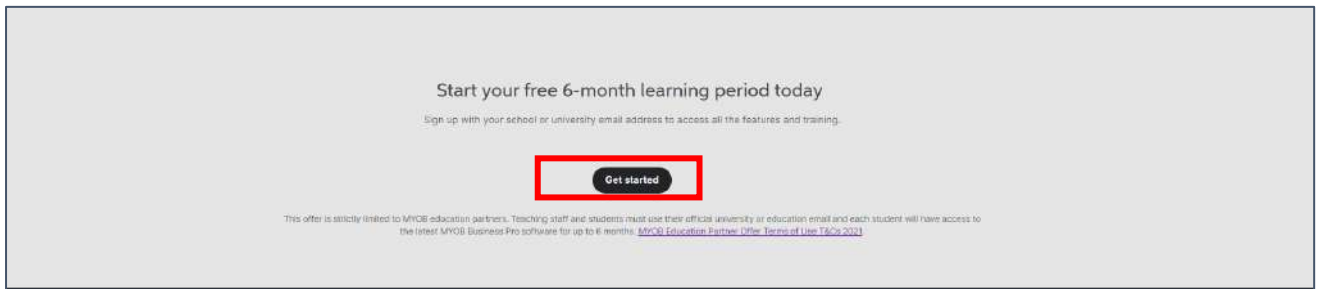
To complete this assessment, you will need to configure a MYOB/Xero File.

Follow the instructions below to set up a file for OZ Office Supplies using MYOB Business/Xero.

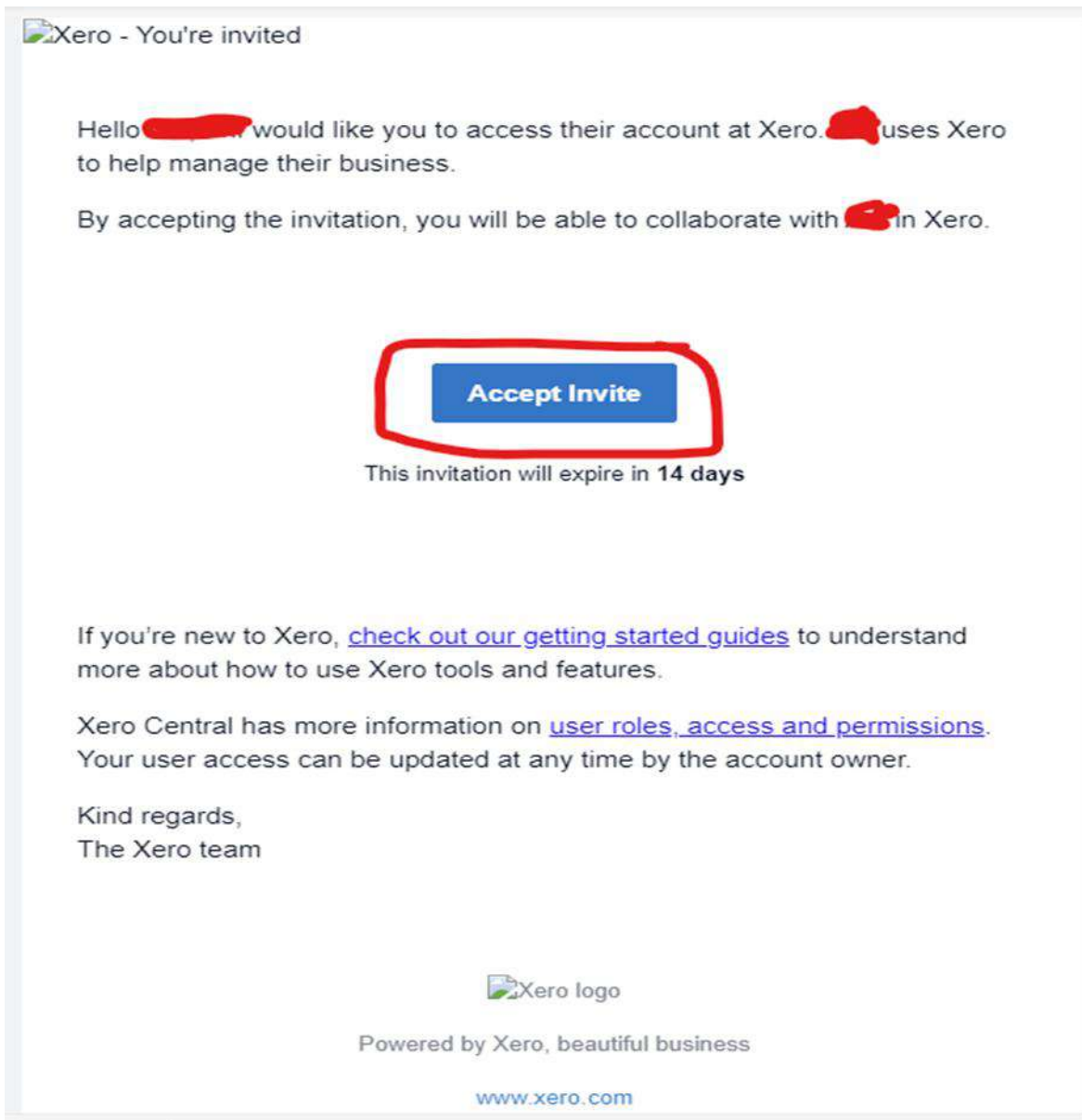
Use the email address you use to access your Swinburne Open Education course, and when asked, 'What is your role in the business?' select 'Student or teacher'.

Step 1

Go To <https://www.myob.com/au/campaign/education-trial> and select 'Get started.'

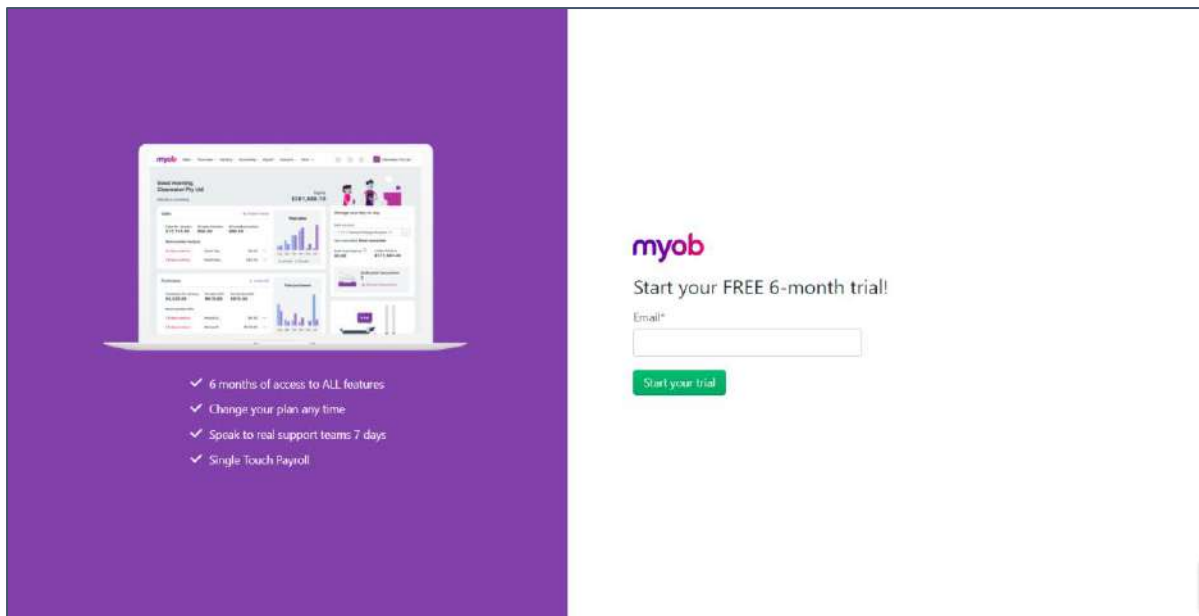


You will receive an email from Swinburn for Xero Invite. You need to accept the invite. Please see the sample email below.



Step 2

Enter the email address you use to access your Swinburne Open Education course.



Step 3

Add your first name, last name, and phone number and set your password.

This screenshot shows the "Start your FREE 6-month trial!" form. It includes the myob logo and the following fields:

- Email* (input field)
- First name* (input field)
- Last name* (input field)
- Phone number* (input field)
- Business name* (input field with "OZ Office Supplies" entered)

A green "Next: Set my password" button is at the bottom.

This screenshot shows the "Set your password" screen. It includes the myob logo and the following elements:

- Password (input field with masked characters and a "Show" button)
- Your new password must contain:
 - 8 characters
 - 1 digit
 - 1 special character
 - 1 uppercase letter
 - 1 lowercase letter
- Strength: Very strong
- Set password (green button)

Step 4

Access the MYOB/Xero software.



What happens next?



Access your product

Learn the ropes with the help of your own personalised setup activities

Access your software now

Step 5

Add the ABN 26 0086 721 79 and select next.

The screenshot shows the myob setup interface. On the left, there is a vertical navigation menu with three steps: 1 ABN (highlighted in purple), 2 Business details, and 3 Personalise. The main content area is titled "Let's start with your ABN" and includes a sub-header "Adding your Australian Business Number (ABN) helps us to customise your software to your business. You'll save time by having the right setup from the start." Below this is an input field for the ABN, which contains the text "26 008 672 179". Underneath the input field is a link that says "Find your ABN" with an external link icon. At the bottom of the main content area, there is an information box with an 'i' icon and the text "If you don't have an ABN you can add this in later." In the bottom right corner of the setup area, there is a green "Next" button.

Step 6

- Check your business name is correct [OZ Office Supplies]
- Tick **Yes**, the business is registered for GST
- From the drop-down menu, select **Company** as the business type.

myob

1 ABN

2 **Business details**

3 Personalise

Business details

ABN

26 008 672 179

Business name*

OZ Office Supplies

Is this business registered for GST?* (i)

Yes

No

What type of business is this?*

Company

Go back **Next**

Step 7

- From the drop-down menu, select **Retail** for your business's industry
- Select **Student or teacher** as your role in the business
- Select **Yes**, the business has employees.

myob

1 ABN

2 Business details

3 **Personalise**

Personalise your software

We'll set up your software to suit you.

What industry is this business in?*

Retail

What's your role in this business?*

Accountant

Owner or employee

Bookkeeper

Student or teacher (i)

Does the business have employees?*

Yes

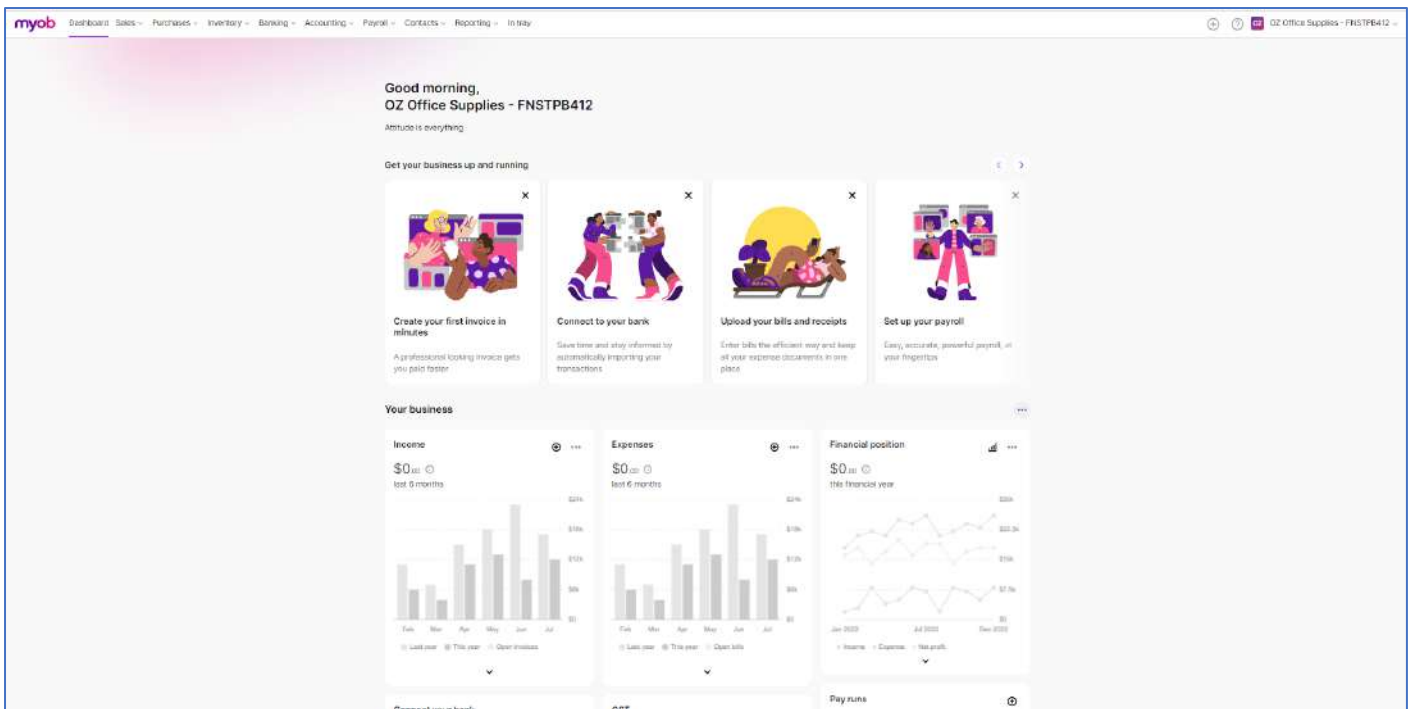
No

Do you need to move data from Xero, Quickbooks Desktop or Reckon?

Yes, I need to move data to my MYOB software.

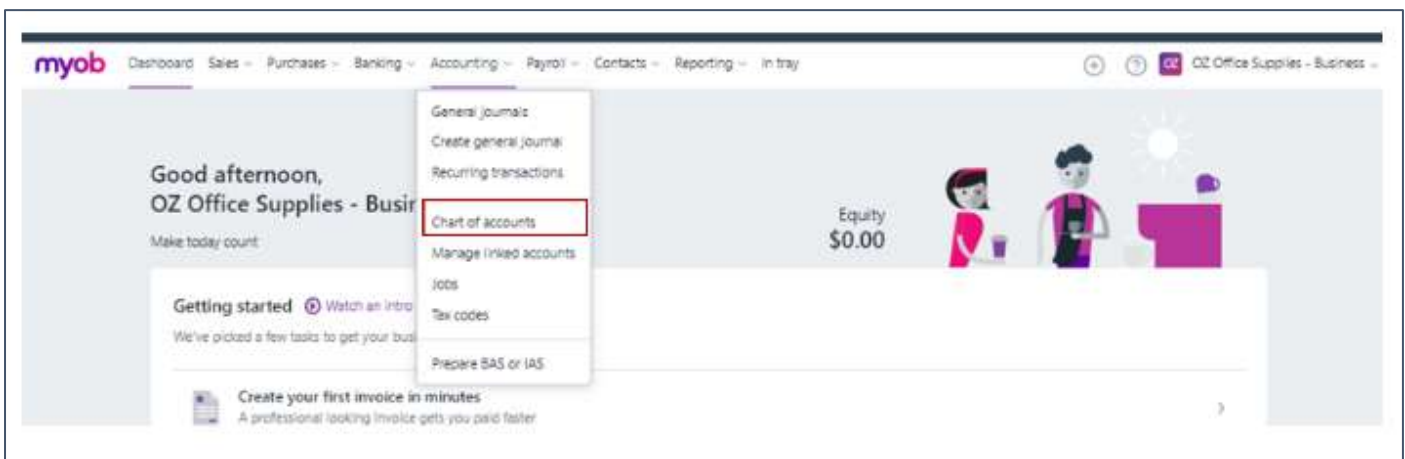
Go back **Finish set up**

Once you have done this, select **Finish set up**. You will then be redirected to the MYOB/Xero dashboard.

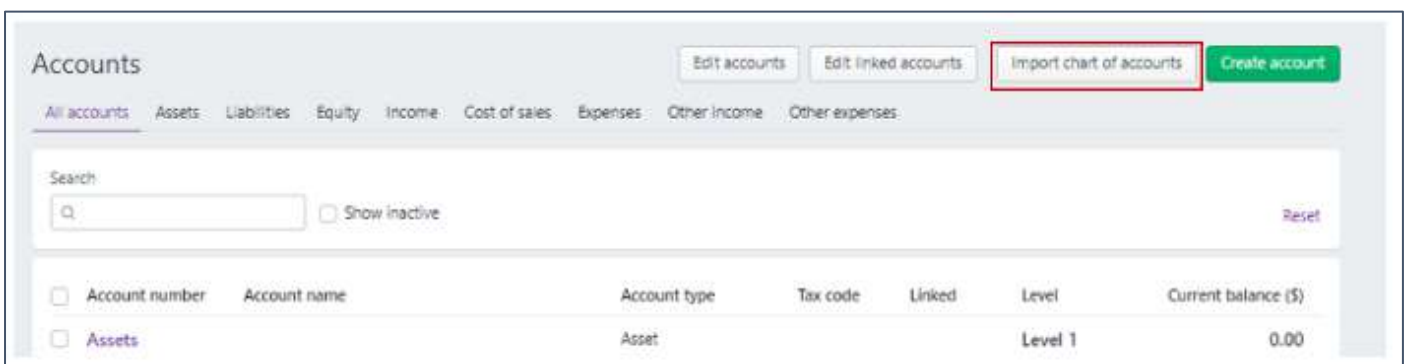


Step 8

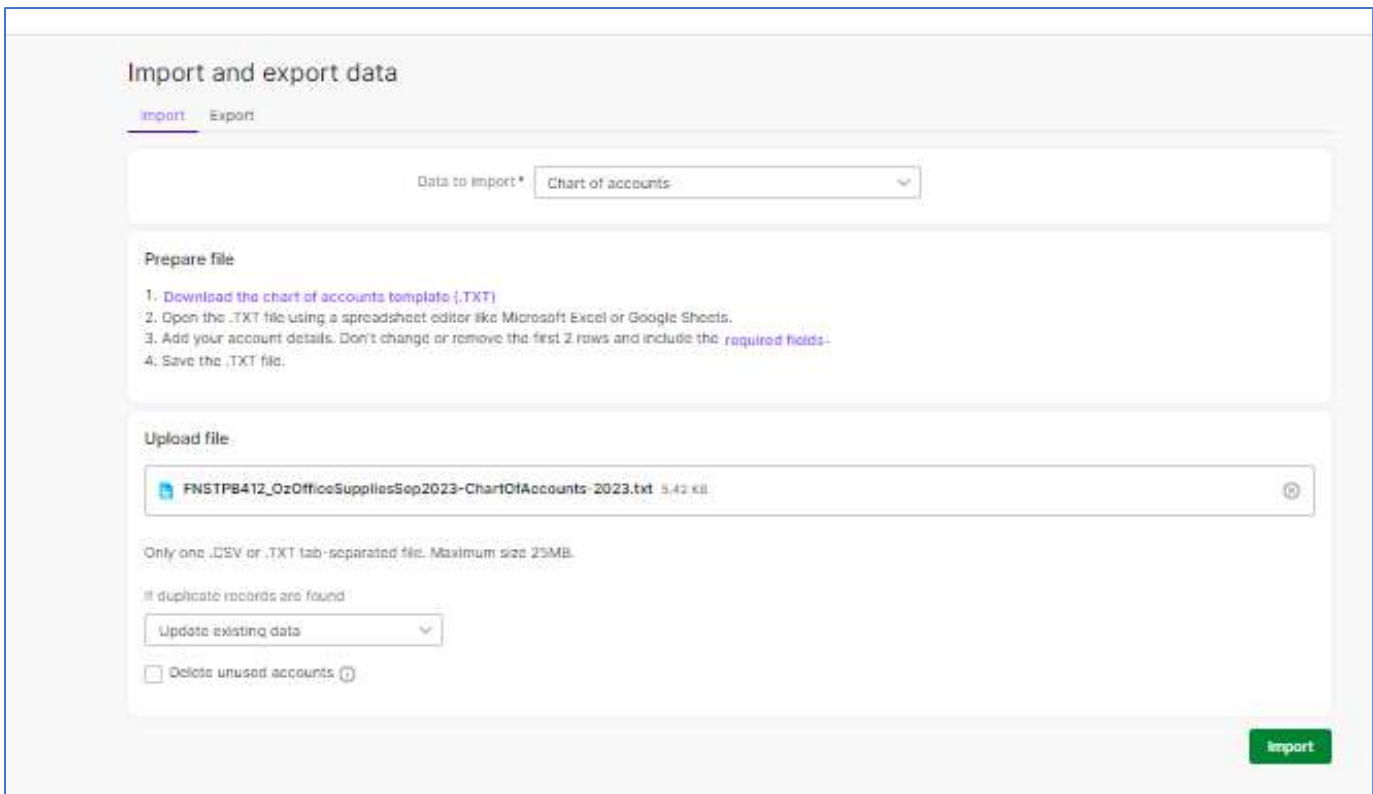
Select the Accounting tab, and from the drop-down menu, select **Chart of accounts**.



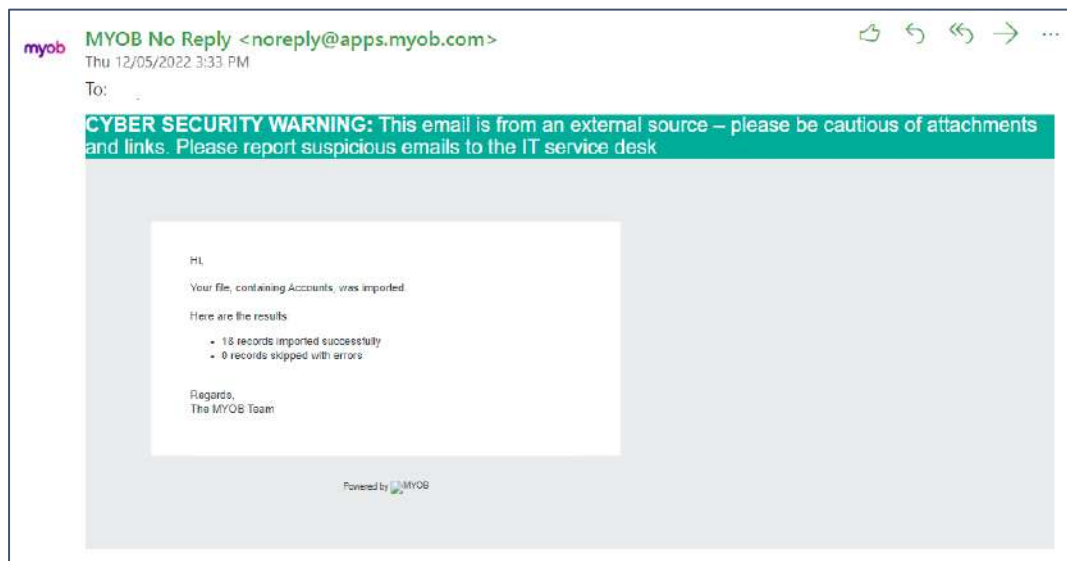
And then, select **Import chart of accounts**.



Import the OZ Office Supplies Chart of Accounts



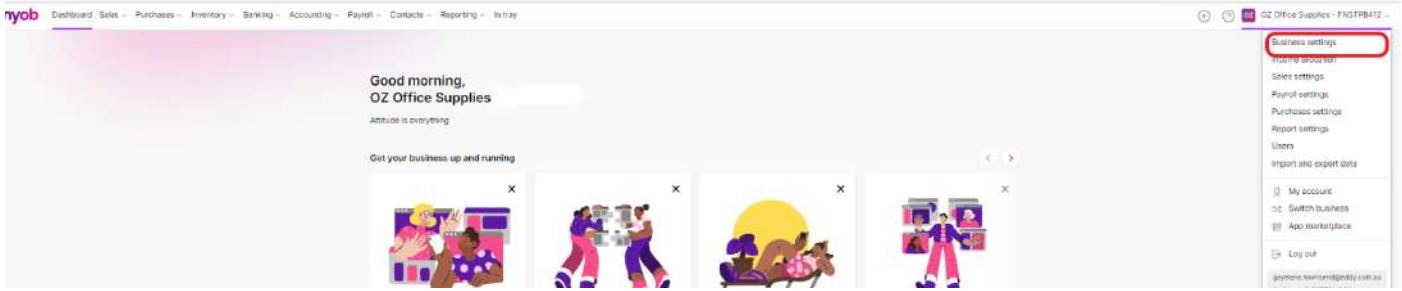
You will receive an email from MYOB/Xero once your file has been imported.



Step 9

Configure business details.

In the top right-hand corner, click on the business name. From the drop-down menu, select Business settings.



Use the company information in [FNSTPB412_02_Project_Company&PayrollInformation](#) to update:

- Business details
- Industry details
- Contact details
- Financial year details

Once you have completed the setup, use the snipping tool to capture a screenshot of the business settings. Paste the screenshots into the table below.

Business details

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The Candidate submission **must agree** with the sample answer below.

Business details

MYOB serial number 615877814036

Business name*

Trading name

ABN

GST branch number ⓘ

ACN

Client code

Basic Information

Logo 



Upload logo

1MB total file size limit

Display name (required)

OZ Office Supplies

Legal / Trading name (required)


OZ Office Supplies

Industry

Newspaper & Book Retailing

Organisation type (required)

Company

Australian Business Number (ABN) 

Q 26008672179 x

Industry details

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The Candidate submission **must agree** with the sample answer below.

Industry details

Business industry **Retail Trade**

Specific industry code Newspaper and Book Retailing

Basic Information

Logo 



Upload logo

1MB total file size limit

Display name (required)

OZ Office Supplies

Legal / Trading name (required)


OZ Office Supplies

Industry

Newspaper & Book Retailing

Organisation type (required)

Company

Australian Business Number (ABN) 

Q 26008672179

x

Contact details

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The Candidate submission **must agree** with the sample answer below.

Contact details

Address 7 Holden Street, Camperdown NSW
2482

Website

Email info@ozofficesupplies.com.au

Phone 0408 040 810

Fax

Contact Information

Postal address

Physical address

Same as postal address

Telephone

Email

Website

Mobile

Financial year details

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The candidate must follow the instructions from the trainer for the year and dates.

The financial year used for this assessor guide is 2023-2024.

The superannuation rate used for this assessor guide is 11%.

Financial year

Current financial year ▼

[Start new financial year](#)

Last month in financial year ⓘ ▼

Financial Year **1 Jul 2023 to 30 Jun 2024**

Opening balance date ⓘ ▼ 2023

Cannot record transactions before **1 Jul 2023**

1 Jul 2023 - 30 Apr 2024

Account	Debit	Credit
101 - OZ Office Supplies	100,000.00	
970 - Owner A Share Capital		100,000.00

[Add a new line](#) [Show all accounts](#) [Remove zero balances](#)

Total Debits	100,000.00	Total Credits	100,000.00
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Adjustments **0.00**
 This accounts for the difference between debits and credits and for FX gains and losses

Lock balances at 30 Apr 2024
 Locking ensures no accidental edits to balances or transactions are made before this date. Only users with Adviser roles will be able to make any changes. [Read more](#)

Task 4d 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 4d

Using the background information for OZ Office Supplies (provided at the beginning of this assessment document) and the company and payroll information provided in [FNSTPB412_02_Project_Company&PayrollInformation](#), complete the following:

- Configure the payroll settings
- Link the payroll accounts. Use Kelly James and payroll@ozofficesupplies.com.au as the email settings for all emails sent on your behalf from MYOB/Xero. This includes invoices, quotes and payslips (payroll).

Once you have completed the setup, use the snipping tool to capture a screenshot of the following payroll settings:

- General payroll information
- Superannuation funds
- Pay slip email defaults

and Linked Account details. Paste the screenshots into the table below.

Assessor Instructions

Payroll Settings

The candidate must select 'Payroll settings' from the drop-down menu next to the company name. Under the payroll settings tab, the candidate needs to populate the following templates.

- General payroll information
 - Details
 - Timesheets
- Superannuation funds
- Employment classification
- Payslip email defaults
 - Email settings

The information below has been provided to the candidate in FNSTPB412_02_Project_Company&PayrollInformation

General Payroll Information	
Number of payroll hours in a full-time week	38 hours
Payroll Period	Monday – Friday (starting on Monday)
Uses timesheets to track employee hours	No
Cents to round net pay down to	5 cents
Company default Superannuation Fund	AMP MYLIFE MYSUPER Employer membership no. - 1234567
Withholding Payer Number	00 484 424 191
Payslips to be emailed from	Kelly James
Reply to email address	info@ozofficesupplies.com.au
All employees belong to the Office Supplies Union.	

Details

The default Full-time employee weekly hours are set at 38.

The tax tables revision date, which shows the current tax tables used in payroll, is automatically updated by MYOB/Xero. **Assessor, please note:** Tax rates are updated periodically, and any updates to the tax tables will affect the sample answers provided.

Superannuation funds

The default superannuation fund for OZ Office Supplies is AMP MYLIFE MYSUPER. The Candidate will need to set this up. To do this, they need to select 'create superannuation fund'. The Candidate must select AMP MYLIFE MYSUPER from the fund name drop-down menu. The Name, SPIN/USI and Fund ABN will be prepopulated. The Candidate must add the Employer membership number – 1234567. After adding the superannuation fund, Candidates must select this as the default superannuation fund.

Timesheets

OZ Office Supplies employees do not use timesheets to track employees' hours. When the Candidate is required to enter payroll data, they will be provided with a weekly summary of each employee's hours and any leave they have taken. The payroll week starts on a Monday.

The information below has been provided to the Candidate in the company and payroll information.

Employment classifications

The employment classifications are award classifications assigned to employees in the employee card. MYOB/Xero contains construction employment classifications by default. Candidates do not need to change these until later in the assessment when they enter employee information into MYOB/Xero.

Payslip email defaults

Payslips are emailed. The email includes a default email message. The Candidate must include a subject relevant to payroll.

Payroll Settings:

MARKING GUIDE

The Candidate submission **must agree** with the sample answers below.

General Payroll Information

Payroll settings

[General payroll information](#) [Superannuation funds](#) [Employment classification](#) [Pay slip email defaults](#)

Details

Full-time employee weekly hours *

Withholding payer number (WPN) ⓘ

Cents to round not pay down to * ⓘ

Tax table revision date 01/07/2023

Default Superannuation fund ▼

[Create superannuation fund](#)

Timesheets

Use timesheets to track employee hours

Week starts on ▼

Organisation [Frequencies](#) [Holidays](#) [Pay Items](#) [Superannuation](#)

Organisation

Bank Account ⓘ <input type="text" value="101: OZ Office Supplies"/> ▼	PAYG Liability Account <input type="text" value="825: PAYG Withholdings Payable"/> ▼	Wages Expense Account <input type="text" value="477: Wages and Salaries"/> ▼
Wages Payable Account <input type="text" value="804: Wages Payable - Payroll"/> ▼	Superannuation Liability Account <input type="text" value="826: Superannuation Payable"/> ▼	Superannuation Expense Account <input type="text" value="478: Superannuation"/> ▼

Superannuation Fund Details

Superannuation fund details

Type Standard (APRA regulated)
 Self managed super fund (SMSF) ⓘ

Fund name: ▼

Name *

SPIN/USI:

Fund ASN:

Employer membership no.:

[Add fund contact details](#)

[Sign up for Pay super](#) ⓘ

Organisation	Frequencies	Holidays	Pay Items	Superannuation	
Superannuation Add Superannuation Fund					
Name	Type	SPIN	USI	Auto Migrated Fund	Employer Number
Resolution Life MyLife Super (NATIONAL MUTUAL RETIREMENT FUND)	Regulated		76746741299014		1234567
Mercer SmartSuper (MERCER SUPER TRUST)	Regulated		19905422981707		
Rest Super (Retail Employees Superannuation Trust)	Regulated		RES0103AU		

Payslip email defaults

Payroll settings

General payroll information [Superannuation funds](#) [Employment classification](#) [Pay slip email defaults](#)

Pay slip email defaults

Customise the default email text sent with your pay slips.

Subject:

Message:

Email settings

These email settings apply to all email sent on your behalf from MYOB. This includes invoices, quotes and pay slips (payroll).

From name:

Reply-to email address*:

Payroll Tracking

Employee Groups (optional):

Timesheet Categories (optional):

Payslip Options

Show Annual Salary ⓘ Show Employment Basis

Company Logo

Your company logo will be used on things like payslips. (optional)

Linking the payroll accounts

Under the 'Accounting' tab, the Candidate must select 'Manage linked accounts' from the drop-down menu and navigate to the 'Payroll' tab. The Candidate must check and update the required accounts for processing payroll with the information provided in the company and payroll information. [See below]

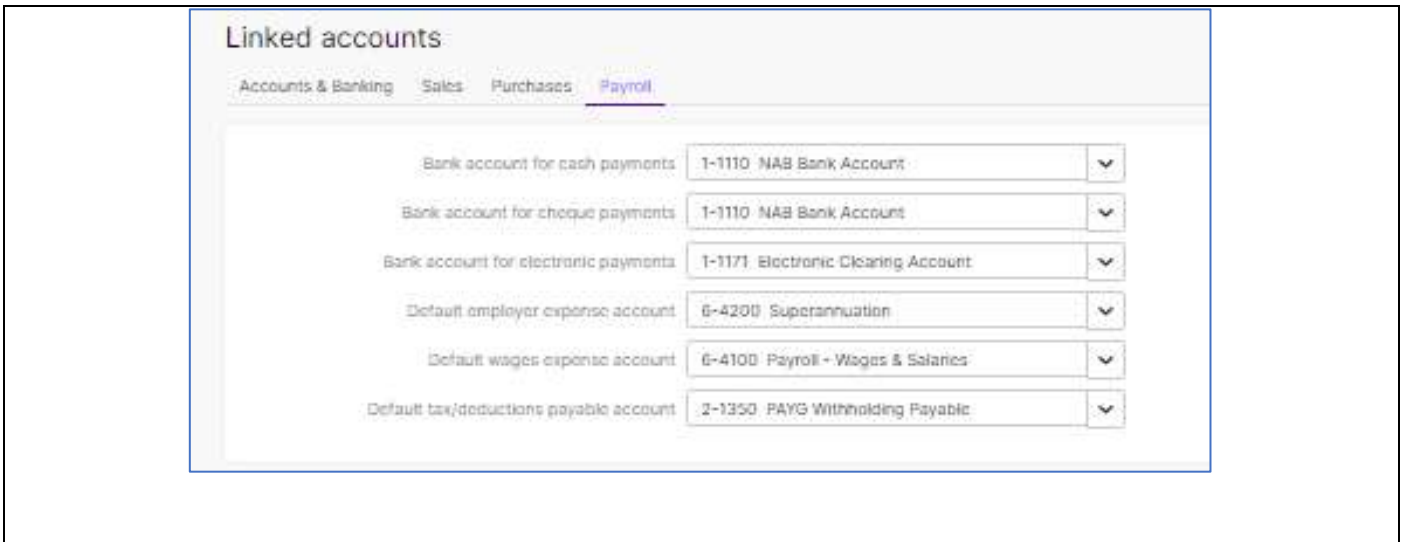
MYOB Account Information	
Account for Cash & Cheque Payment	1-1110 NAB Bank Account BSB: 111-222 Account: 1234567 Name: OZ Office Supplies Bank code: EBA Direct Entry ID: 2333
Account for Electronic Payment	1-1171 Payroll Clearing Account This account is used to reconcile the net payment amount of the payroll to the transactions from the bank account.
Account for Wages Expense	6-4100 Salary & Wages Expense This account is used to record the gross wages and salary expense for the pay run.
Account for Superannuation Expense	6-4200 Superannuation Expense This account is used to track SGC Super expense transactions
Account for First Aid Allowance	6-4230 First Aid Allowance

	This account is used to record the first aid allowance expense transactions.
Account for Uniform Allowance	6-4240 Uniform Allowance This account is used to record the uniform allowance expense transactions.
Account for PAYG Withholding	2-1350 PAYG Withholding Payable This account will track the PAYG liability.
Account for Superannuation Liability	2-1360 Superannuation Payable This account will track the Superannuation liability.
Account for Union Fees Payable	2-1370 Union Fees Payable This account will track the Union Fees liability.

MARKING GUIDE

The Candidate submission **must match** with the sample answer below.

Linked Payroll Accounts:



Task 4e 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 4e

Research and familiarise yourself with the relevant state and modern awards OZ Office Supplies employees are paid under. Create a profile for each employee using the information provided in the relevant award and the [FNSTPB412_02_Project_EmployeeInformation](#)

Assessor Instructions

To create a new employee, the Candidate must go to the payroll menu, choose 'Employees' from the drop-down menu, and click 'Create employee'. The Employee self-onboarding will appear. Candidates must skip this and add the employee details for the five employees.

The table below lists the details that **must** be entered on each tab. This information is provided to the Candidate in [FNSTPB412_02_Project_EmployeeInformation](#)

OZ Office Supplies Pty Ltd

Employee Information

	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5
Last name	Anderson	Xing	Cox	Alvarado*	Ritson
First name	Alex	Ben	Kris	Taylor	Codie
Employee Card ID	OZOS0-1	OZOS0-2	OZOS0-3	OZOS0-4	OZOS0-5
Address	5 Sydney Way	2 Karawang Street	5 Knight Street	2 Grevillea Street	4 Chapman Avenue
City	Sydney	Sydney	Sydney	Eastern Creek	Leura
State	NSW	NSW	NSW	NSW	NSW
Postcode	2000	2000	2000	2766	2780
Email	alexa@gmail.com	ben.xing@outlook.com	Kriscox1993@hotmail.com	tsalvarado146@gmail.com	codieritson11@hotmail.com
Phone	0427 282 989	0412 345 989	0487 342 898	0401 809 093	0431 949 141
Position	Manager	Office Administrator	Sales Representative	Merchandiser	Warehouse Storeperson
Award Classification	General Retail Industry Award [MA000004] General Retail Industry Award [MA000004] - Fair Work Ombudsman	General Retail Industry Award [MA000004] Retail Employee Level 2 General Retail Industry Award [MA000004] - Fair Work Ombudsman	Commercial Sales Award [MA000083] – Commercial Traveller Commercial Sales Award [MA000083] - Fair Work Ombudsman	Commercial Sales Award [MA000083] - Merchandiser Commercial Sales Award [MA000083] - Fair Work Ombudsman	Storage Services and Wholesale Award [MA000084] Storeworker grade 3. Storage Services and Wholesale Award [MA000084] - Fair Work Ombudsman
DOB	20/5/1972	19/4/1982	19/5/1993	24/01/1999	26/3/1995
Gender	Female	Male	Female	Unspecified	Male
TFN	111 111 111 Please note all employees would have an individual TFR. However, for this /Xero	111 111 111 Please note all employees would have an individual TFR. However, for this	111 111 111 Please note all employees would have an individual TFR. However, for this	111 111 111 Please note all employees would have an individual TFR. However, for this	111 111 111 Please note all employees would have an individual TFR. However, for this

	exercise, they need to be the same.	MYOB/Xero exercise, they need to be the same.	MYOB/Xero exercise, they need to be the same.	MYOB/Xero exercise, they need to be the same.	MYOB/Xero exercise, they need to be the same.
TFN Status	Has provided TFN	Has provided TFN	Has provided TFN	Has provided TFN	Has provided TFN
Residency status	Australian Resident for tax purposes	Australian Resident for tax purposes	Australian Resident for tax purposes	Non-resident for tax purposes in Australia [417 Working Holiday visa] from Brazil	Australian Resident for tax purposes
Tax detail	Tax-free threshold	Tax-free threshold and Student Loan	No Tax-Free Threshold	Foreign Resident	Tax-free threshold
Tax rebates per year	\$1,655.00	N/A	N/A	N/A	N/A
Extra Tax per Pay	N/A	\$70.00	N/A	N/A	N/A
Start Date	XX May 20YY Ask your trainer for Start Date	XX May 20YY Ask your trainer for Start Date	XX May 20YY Ask your trainer for Start Date	XX May 20YY Ask your trainer for Start Date	XX May 20YY Ask your trainer for Start Date
Employment Basis	Permanent Full - Time	Permanent Full - Time	Temporary Casual	Temporary Part-Time	Permanent Full - Time
Salary Package	Salary - \$80,000.00 per year Annual Leave Personal Leave Annual Leave Loading First Aid Allowance \$12.23 per week	Salary - \$47,257.60 per year Annual Leave Personal Leave Annual Leave Loading	Hourly pay rate Mon - Fri: \$31.05 Sat Rate: \$43.47 Sun Rate: \$55.89 Commission Uniform Allowance: \$3.75 per week based on 3 days.	Hourly pay rate Mon - Fri: \$23.10 [ordinary hrs of work] Sat Rate: \$34.65 [overtime rate] Sun Rate: \$46.20 [overtime rate] Per KM Travel Allowance: 0.91 per km Uniform Allowance: \$6.25 per week based on 5 days. Annual Leave Personal Leave	Salary - \$47,788.00 per year Annual Leave Personal Leave Annual Leave Loading First Aid Allowance \$14.19 per week

				Annual Leave Loading	
Superfund	AMP MYLIFE MYSUPER	AMP MYLIFE MYSUPER	AMP MYLIFE MYSUPER	MERCER SMARTSUPER	REST INDUSTRY SUPER
Super membership No.	012 002	012 876	012 855	442 324	998 345
Super category	Superannuation Guarantee on Ordinary Times Earnings (OTE) and First Aid Allowance	Superannuation Guarantee on Ordinary Times Earnings (OTE) \$50 per week Salary Sacrifice Super	Superannuation Guarantee on Ordinary Times Earnings (OTE) + Commission	Superannuation Guarantee on Ordinary Times Earnings (OTE)	Superannuation Guarantee on Ordinary Times Earnings (OTE) and First Aid Allowance
Entitlements category	Annual Leave Personal Leave	Annual Leave Personal Leave	N/A	Annual Leave Personal Leave	Annual Leave Personal Leave
Union fees	10.00 p/w - Deduction	10.00 p/w - Deduction	N/A	10.00 p/w - Deduction	10.00 p/w - Deduction
Payment method	Electronic	Electronic	Electronic	Electronic	Electronic
Bank a/c	BSB 111-111 A/C 226644 Alex Anderson (\$200 each pay) BSB 111-111 A/C 229876 A Anderson & G Anderson [balance of weekly payment]	BSB 222-222 A/C 336677 Ben Xing	BSB 111-000 A/C 334455 Kris Cox	BSB 123-000 A/C 9387775 TC and PL Alvarado	BSB 034-011 A/C 464719111 Codie Ritson (\$150 each pay) BSB 034-011 A/C 464717676 Codie Ritson [balance of weekly pay]

- Taylor Alvarado is single with no dependents and holds a 417 Working Holiday visa. He does not have a STSL debt nor is he claiming a claiming a Medicare levy exemption or reduction
- Smart Books is not registered as an employer of WHMs.
- Smart Books must withhold tax at the foreign resident tax rates starting at 32.5%.

Assessor Additional information

- Taylor Alvarado's personal leave must be set up as Personal leave Part-time hourly. $30\text{hrs} \times 2 \text{ weeks} = 60 \text{ hrs} / 52 = 1.15384 \text{ hrs per pay period}$.

Leave information

Calculation basis: Equals hours per pay period

Hours: 1.153

Per: Pay period

Show leave balance on pay slips

Carry remaining leave over to next year ⓘ

- Taylor Alvarado's annual leave must be set up as Annual leave Part-time hourly. $30\text{hrs} \times 4 \text{ weeks} = 120 \text{ hrs} / 52 = 2.30769 \text{ hrs per pay period}$. The leave balance must be shown on the payslip.

Leave information

Calculation basis: Equals hours per pay period

Hours: 2.307

Per: Pay period

Show leave balance on pay slips

Carry remaining leave over to next year ⓘ

Link wage pay item

The hourly rate and allowance shown in the OZ Office Supplies Pty Ltd Employee Information are based on the 2024 FY awards. The students must use the award rates and allowances applicable to the current financial year.

Task 4f 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 4f

Assign payroll items to employees' cards to calculate their standard pay. When you have completed entering all the employee information, open the cards for each employee and check the information you have entered into MYOB/Xero for each employee is correct. This means it agrees with the employee information provided to you in [FNSTPB412_02_Project_Employee Information](#). Edit any errors.

Use the snipping tool to capture a screenshot of each employee's standard pay and paste the screenshot into the table below.

Marking Guide

In MYOB/Xero, an employee's pay components, such as wages, superannuation, leave, and taxes, are called pay items. Base Salary, Base Hourly, Annual Leave Pay, Personal Leave Pay, Annual Leave Loading, Superannuation Guarantee and PAYG are default pay items that have been set up. The Candidate must assign payroll items to each employee's card to calculate their standard pay. They must also identify the additional pay items that need to be created and assign them to employees' cards.

- Commission – Assigned to Kris Cox
- Union Fees – Assigned to Alex Anderson, Ben Xing, Taylor Alvarado and Codie Ritson
- Uniform Allowance – The uniform allowance is exempt from PAYG - Assigned to Kris Cox and Taylor Alvarado
- First Aid Allowance – First Aid Allowance is taxable as considered part of OTE and is not exempt from the superannuation calculation - Assigned to Alex Anderson and Codie Ritson.
- Personal Leave pay – Assigned to Alex Anderson, Ben Xing, Taylor Alvarado and Codie Ritson

Annual Leave Accrual Salary – Assigned to Alex Anderson, Ben Xing, Taylor Alvarado and Codie Ritson.

To finalise the payroll setup, the Candidate must open the cards for each employee and check the information they have entered into MYOB/Xero against the employee information provided in the [FNSTPB412_02_Company & Payroll Information](#) to make sure it is all correct.

Alex Anderson Standard Pay

MARKING GUIDE

The:

- Wages category
- Deductions
- Taxes
- Leave
- Expenses

in the candidate submission **must agree** with the sample answer below. However, the amounts are based on the **2023** award. These will vary based on the 20YY award the candidate uses.

Alex Anderson

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: **38.00**

Pay slip message:

All allocated pay items ⌵

Name	Hours (hrs) ⌵	Amount(\$)	Job ⌵
Wages			
Base Salary		1,538.46	⌵
Annual Leave Loading	0.00	0.00	⌵
Annual Leave Pay	0.00	0.00	⌵
Personal Leave Pay	0.00	0.00	⌵
First Aid Allowance		12.23	⌵
Deductions			
Union Fee		Calculated	⌵
Taxes			
PAYG Withholding		Calculated	⌵
Leave			
Personal leave Full time salary		Calculated	
Annual leave Full time salary		Calculated	
Expense			
Superannuation Guarantee		0.00	⌵

Pay Templates

Employee Name Alex Anderson	Salary View	Earnings YTD View	Next Payment Date 27 May
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Details	Employment	Taxes	Leave	Bank Accounts	Payslips	Pay Template	Opening Balances	Notes
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Pay Template

Earnings Rate	Hours per Week	Annual Salary
Ordinary Hours	38.0000	80,000.00

Earnings Rate	Fixed Amount
First Aid Allowance	12.23

+ Add Earnings Line

Deduction Type	Amount
Union Fees/Subscriptions	10.00

+ Add Deduction Line

Superannuation Fund	Percentage
Resolution Life MyLife Super - SGC - USI	Statutory Rate

+ Add Superannuation Line

+ Add Reimbursement Line

Save

Cancel

Paid above award pay rate.

Ben Xing Standard Pay

The:

- Wages category
- Deductions
- Taxes
- Leave
- Expenses

in the candidate submission **must agree** with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

Ben Xing

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: 38.00

Pay slip message:

All allocated pay items ⌵

Name	Hours (hrs) ⌵	Amount(\$)	Job ⌵
Wages			
Base Salary		308.80	⌵
Annual Leave Loading	0.00	0.00	⌵
Annual Leave Pay	0.00	0.00	⌵
Personal Leave Pay	0.00	0.00	⌵
Deductions			
Union Fee		Calculated	⌵
Salary Sacrifice - \$50.00		Calculated	⌵
Taxes			
PAYG Withholding		Calculated	⌵
Leave			
Personal leave Full time salary		Calculated	
Annual leave Full time salary		Calculated	
Expense			
Superannuation Guarantee		0.00	⌵

Pay Templates

Employee Name Ben Xing	Salary View	Earnings YTD View	Next Payment Date 27 May
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[Details](#)
[Employment](#)
[Taxes](#)
[Leave](#)
[Bank Accounts](#)
[Payslips](#)
[Pay Template](#)
[Opening Balances](#)
[Notes](#)

Pay Template

Earnings Rate		Hours per Week	Annual Salary
Ordinary Hours		38.0000	47,257.60
+ Add Earnings Line			

Deduction Type	Amount
Union Fees/Subscriptions	10.00
+ Add Deduction Line	

Superannuation Fund	Percentage
Resolution Life MyLife Super - SGC - USI	Statutory Rate
Superannuation Fund	Amount
Resolution Life MyLife Super - Salary Sacrifice - USI	50.00
+ Add Superannuation Line	
+ Add Reimbursement Line	

Rates of pay

Adult

Full-time & part-time

Table 1 of 3

Classification	Weekly pay rate	Hourly pay rate	Evening - Monday to Friday after 6pm	Saturday - not shiftworkers	Sunday - not shiftworkers
Retail employee level 1	\$888.50	\$23.38	\$29.23	\$29.23	\$35.07
Retail employee level 2	\$908.80	\$23.92	\$29.90	\$29.90	\$35.88

Kris Cox Standard Pay

The:

- Wages category
- Deductions
- Taxes
- Leave
- Expenses

in the candidate submission **must agree** with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

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="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Annual Leave Loading	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Annual Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Personal Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Commission		<input type="text" value="0.00"/>	<input type="text"/>
Uniform Allowance		<input type="text" value="3.75"/>	<input type="text"/>
Taxes			
PAYG Withholding		Calculated	<input type="text"/>
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"/>

Employee Name ▾

Kris Cox

Salary

View

Earnings YTD

View

Next Payment Date

27 May

Details

Employment

Taxes

Leave

Bank Accounts

Payslips

Pay Template

Opening Balances

Notes

Pay Template

Earnings Rate	Hours	Rate	Total	
Ordinary Hours	<input type="text"/>	31.050000	<input type="text"/>	✕
Earnings Rate	Hours	Rate	Total	
Sat Rate	<input type="text"/>	43.470000	<input type="text"/>	✕
Earnings Rate	Hours	Rate	Total	
Sun Rate	<input type="text"/>	55.890000	<input type="text"/>	✕
Earnings Rate			Fixed Amount	
Commission			<input type="text"/>	✕
Earnings Rate			Fixed Amount	
Uniform Allowance			3.75	✕

+ Add Earnings Line

+ Add Deduction Line

Superannuation Fund	Percentage
Resolution Life MyLife Super - SGC - USI	Statutory Rate ✕

+ Add Superannuation Line

+ Add Reimbursement Line

Save

Cancel

Rates of pay

Adult

Full-time & part-time

Classification	Weekly pay rate	Hourly pay rate	Saturday	Sunday	Public holiday - sales	Travelling time on a public holiday	Overtime
Probationary traveller	\$849.60	\$22.36	\$33.54	\$44.72	\$55.90	\$33.54	\$33.54
Merchandiser	\$877.70	\$23.10	\$34.65	\$46.20	\$57.75	\$34.65	\$34.65
Commercial traveller	\$944.00	\$24.84	\$37.26	\$49.68	\$62.10	\$37.26	\$37.26
Advertising sales representative	\$944.00	\$24.84	\$37.26	\$49.68	\$62.10	\$37.26	\$37.26

Casual

Classification	Hourly pay rate	Saturday	Sunday	Public holiday - sales	Travelling time on a public holiday	Overtime
Probationary traveller	\$27.95	\$39.13	\$50.31	\$61.49	\$39.13	\$39.13
Merchandiser	\$28.88	\$40.43	\$51.98	\$63.53	\$40.43	\$40.43
Commercial traveller	\$31.05	\$43.47	\$55.89	\$68.31	\$43.47	\$43.47
Advertising sales representative	\$31.05	\$43.47	\$55.89	\$68.31	\$43.47	\$43.47

Taylor Alvarado Standard Pay

The:

- Wages category
- Deductions
- Taxes
- Leave

- Expenses

in the candidate submission **must agree** with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

Rates of pay

Adult

Full-time & part-time

Classification	Weekly pay rate	Hourly pay rate	Saturday	Sunday	Public holiday - sales	Travelling time on a public holiday	Overtime
Probationary traveller	\$849.60	\$22.36	\$33.54	\$44.72	\$55.90	\$33.54	\$33.54
Merchandiser	\$877.70	\$23.10	\$34.65	\$46.20	\$57.75	\$34.65	\$34.65
Commercial traveller	\$944.00	\$24.84	\$37.26	\$49.68	\$62.10	\$37.26	\$37.26
Advertising sales representative	\$944.00	\$24.84	\$37.26	\$49.68	\$62.10	\$37.26	\$37.26

Taylor Alvarado

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: 30.00

Pay slip message

All allocated pay items

Name	Hours (hrs)	Amount(\$)	Job
Wages			
Base Hourly	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Annual Leave Loading	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Annual Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Per KM Travel Allowance	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Personal Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Saturday Rate (1.5x)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Sunday Rate (2x)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Uniform Allowance		<input type="text" value="6.25"/>	<input type="text"/>
Deductions			
Union Fee		Calculated	<input type="text"/>
Taxes			
PAYG Withholding		Calculated	<input type="text"/>
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"/>

Employee Name Taylor Alvarado		Salary View	Earnings YTD View
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Details	Employment	Taxes	Leave	Bank Accounts	Payslips	Pay Template	Opening Balances
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Pay Template

Earnings Rate	Hours	Rate	Total
Ordinary Hours	<input type="text"/>	23.100000	<input type="text"/>
Earnings Rate	Hours	Rate	Total
Sat Rate(Overtime)	<input type="text"/>	34.650000	<input type="text"/>
Earnings Rate	Hours	Rate	Total
Sun Rate(Overtime)	<input type="text"/>	46.200000	<input type="text"/>
Earnings Rate	KMS	Rate	Total
Travel Allowance	<input type="text"/>	0.910000	<input type="text"/>
Earnings Rate			Fixed Amount
Uniform Allowance			<input type="text" value="6.25"/>

[+ Add Earnings Line](#)

Deduction Type	Amount
Union Fees/Subscriptions	<input type="text" value="10.00"/>

[+ Add Deduction Line](#)

Superannuation Fund	Percentage
Mercer SmartSuper - SGC - USI	Statutory Rate

[+ Add Superannuation Line](#)

Codie Ritson Standard Pay

The:

- Wages category
- Deductions
- Taxes
- Leave
- Expenses

in the candidate submission **must agree** with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

Allowances

Allowances	Rate
Cold work allowance - from -15.6°C (4°F) down to -18.9°C (-2°F)	\$0.95 per hour or part thereof
Cold work allowance - less than -18.9°C (-2°F) down to -23.3°C (-10°F)	\$1.42 per hour or part thereof
Cold work allowance - less than -23.3°C (-10°F)	\$1.89 per hour or part thereof
Damaged personal effects - dentures and prescription glasses	reimbursement for the replacement or repair of damaged items up to a maximum of \$1,022.00 for each set
First aid allowance	\$0.37 per hour up to a maximum of \$14.19 per week

Rates of pay

Note: Trade qualified juniors must be paid the appropriate adult rate.

Adult

Full-time & part-time

Table 1 of 2

Classification	Weekly pay rate	Hourly pay rate	Saturday (agreement to work ordinary hours)	Sunday	Public holiday	Overtime - Monday to Saturday - first 2 hours
Storeworker grade 1 on commencement	\$865.20	\$22.77	\$34.16	\$45.54	\$56.93	\$34.16
Storeworker grade 1 after 3 months	\$875.70	\$23.04	\$34.56	\$46.08	\$57.60	\$34.56
Storeworker grade 1 after 12 months	\$885.70	\$23.31	\$34.97	\$46.62	\$58.28	\$34.97
Storeworker grade 2	\$893.50	\$23.51	\$35.27	\$47.02	\$58.78	\$35.27
Storeworker grade 3	\$919.00	\$24.18	\$36.27	\$48.36	\$60.45	\$36.27
Storeworker grade 4	\$946.40	\$24.60	\$37.25	\$49.60	\$62.25	\$37.25

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 38.00

Pay slip message

All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$) ⓘ	Job ⓘ
Wages			
Base Salary		919.00	▼
Annual Leave Loading	0.00	0.00	▼
Annual Leave Pay	0.00	0.00	▼
Personal Leave Pay	0.00	0.00	▼
First Aid Allowance		14.19	▼
Deductions			
Union Fee		Calculated	▼
Taxes			
PAYG Withholding		Calculated	▼
Leave			
Annual leave Full time salary		Calculated	
Personal leave Full time salary		Calculated	
Expense			
Superannuation Guarantee		0.00	▼

Employee Name Codie Ritson		Salary View	Earnings YTD View
Details	Employment	Taxes	Leave
Bank Accounts	Payslips	Pay Template	Opening Balance

Pay Template

Earnings Rate	Hours per Week	Annual Salary
Ordinary Hours	38.0000	47,788.00

Earnings Rate	Fixed Amount
First Aid Allowance	14.19

+ Add Earnings Line

Deduction Type	Amount
Union Fees/Subscriptions	10.00

+ Add Deduction Line

Superannuation Fund	Percentage
Rest Super - SGC - USI	Statutory Rate

+ Add Superannuation Line

+ Add Reimbursement Line

Task 4g 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 4g

HR have sent you the timesheet summary report for XX May 20YY.

OZ Office Supplies Pty Ltd

Timesheet Summary **XX/05/20YY – XX/05/20YY**

Timesheet summary for the week ending **XX May 20YY**

Employee Name	Alex Anderson	Ben Xing	Kris Cox	Taylor Alvarado	Codie Ritson
Ordinary Hours	Base Salary	Base Salary	Base Hourly <ul style="list-style-type: none"> • Monday 8 hours • Tuesday 7 hours • Wednesday 8 hours 	Base Hourly <ul style="list-style-type: none"> • Tuesday 6 hours • Wednesday 6 hours • Thursday 6 hours • Friday 6 hours • Saturday 6 hours 135 kms travel allowance	Base Salary
Annual Leave	0	0	0	0	0
Annual Leave Loading	0	0	0	0	0
Personal Leave	0	0	0	0	0
Commission	N/A	N/A	\$175.50	N/A	N/A
First Aid Allowance	Yes				Yes
Uniform Allowance			\$3.75	\$6.25	
Union Fees	\$10.00	\$10.00		\$10.00	\$10.00
Salary Sacrifice Super		\$50.00			

Please ask your trainer for week ending date.

Using the information in the timesheet summary and [the https://www.ato.gov.au/tax-rates-and-codes/tax-tables-overview](https://www.ato.gov.au/tax-rates-and-codes/tax-tables-overview) or the [ATO tax withheld calculator](#), manually calculate the payroll amount for each employee for the week ending **XX May 20YY** in the manual payroll templates below.

Marking Guide

The Candidate must use the manual payroll template to calculate the payroll for each employee for the week ending 28 May 20YY. Once they have manually calculated the payroll, they must enter the payroll into MYOB /Xero and review the payroll data to confirm both sets of data agree. If the Candidate cannot identify and correct any discrepancies between the two sets of payroll data, they must contact you, the trainer, to discuss. Any errors made during the MYOB/Xero setup will be carried through to Assessment 3 if not corrected.

The candidate submission **must agree** with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

Manual Payroll Template			
Employee Name	Alex Anderson	Week Ending	XX May 20YY
Gross Wages	Amount	Earnings Subject to Super	
Base Salary	\$1538.46	\$169.23	
Base Hourly			
Commission			
Allowances			
First Aid Allowance	\$12.23	\$1.35	
Uniform Allowance			
Gross Earnings	\$1550.69		
Less Deduction			
Union Fees	\$10.00		
Salary Sacrifice Super			
PAYG	\$321.04		
Net Wages	\$1219.65		
Superannuation Calculation			
20YY Rate X Ordinary Time Earnings (OTE)		\$1550.69 x 11% = \$170.58	
Salary Sacrifice Super			
Total Super		\$170.58	

Assessor, please note the PAYG is calculated using the weekly tax table and the [ATO ready reckoner](#) to calculate the tax offsets. Manual PAYG calculation is $\$352.00 - (\$30.00 + \$1.00) = \321.00 . [taking into account an annual tax rebate of \$1655.00]

The sample answer is based on the 2023 award. This will vary based on the 20YY award the candidate uses.

Weekly tax table

Weekly earnings	Amount to be withheld		Weekly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold		With tax-free threshold	No tax-free threshold
1	2	3	1	2	3
\$	\$	\$	\$	\$	\$
1,451.00	318.00	439.00	1,536.00	348.00	468.00
1,452.00	319.00	439.00	1,537.00	348.00	469.00
1,453.00	319.00	440.00	1,538.00	348.00	469.00
1,454.00	319.00	440.00	1,539.00	349.00	469.00
1,455.00	320.00	440.00	1,540.00	349.00	470.00
1,456.00	320.00	441.00	1,541.00	349.00	470.00
1,457.00	320.00	441.00	1,542.00	350.00	470.00
1,458.00	321.00	441.00	1,543.00	350.00	471.00
1,459.00	321.00	442.00	1,544.00	350.00	471.00
1,460.00	321.00	442.00	1,545.00	351.00	471.00
1,461.00	322.00	442.00	1,546.00	351.00	472.00
1,462.00	322.00	443.00	1,547.00	351.00	472.00
1,463.00	322.00	443.00	1,548.00	352.00	472.00
1,464.00	323.00	444.00	1,549.00	352.00	473.00
1,465.00	323.00	444.00	1,550.00	352.00	473.00
1,466.00	323.00	444.00	1,551.00	353.00	474.00

Alex Anderson



This pay was rejected by the ATO for Single Touch Payroll reporting. We recommend fixing the reason for the rejection, so you don't continue to have rejected reports. [Learn More](#)

Payment Method

Electronic

Pay period start 20/05/2024

Pay period end 26/05/2024

Bank account

1-1171 Electronic Clearing Account

Date of payment 27/05/2024

Balance

-\$16,838.95

Reference number 26

Description on employee's bank statement

WAGES

Pay slip message

Pay items	Hours	Amount (\$)
Wages		
Base Salary		1,538.46
First Aid Allowance		12.23
Deductions		
Union Fee		10.00
Taxes		
PAYG Withholding		321.04
Leave accrual		
Annual leave Full time salary	2.923	
Personal leave Full time salary	1.462	
Employer expenses		
Superannuation Guarantee		170.58
		Total net payment: \$1,219.65

Employee ▾

Alex Anderson

Employee's Net Pay

1,219.69

Earnings Rate	Hours	Rate	Total
Ordinary Hours	38.0000	40.485830	1,538.46
Earnings Rate			Fixed Amount
First Aid Allowance			12.23
			1,550.69

Deduction Type	Amount
Union Fees/Subscriptions	10.00
	10.00

Tax Type	Amount
PAYG - With tax-free threshold and leave loading	352.00
Tax Type	Amount
Claimed Tax Offset	-31.00
	321.00

Superannuation Fund	Percentage	Amount
Resolution Life MyLife Super - SGC - USI	11.00	170.58
		170.58

Total Payment for Employee	Total
Alex Anderson (111-111 226644)	200.00
Total Payment for Employee	Total
A.Anderson & G Anderson (111-111 229876)	1,019.69
	1,219.69

Leave Type	Hours
Annual Leave	2.9231
Leave Type	Hours
Personal (Sick/Carer's) Leave	1.4615

Manual Payroll Template

Employee Name	Ben Xing	Week Ending	XX May 20YY
---------------	-----------------	-------------	--------------------

Gross Wages	Amount	Earnings Subject to Super
Base Salary	\$908.80	\$99.97
Base Hourly		
Commission		
Allowances		
First Aid Allowance		
Uniform Allowance		
Gross Earnings	\$908.80	
Less Deduction		
Union Fees	\$10.00	
Salary Sacrifice Super	\$50.00	
PAYG	\$183.00	
Net Wages	\$665.80	
Superannuation Calculation		
20YY Rate X Ordinary Time Earnings (OTE)		\$908.80 x 11% = \$99.97
Salary Sacrifice Super		\$50.00
Total Super		\$149.97

Assessor, please note the salary sacrifice super deduction is not taxed for PAYG purposes. PAYG is only calculated in the Gross Earnings less the Salary Sacrifice Super. Although Ben has a HELP debt, he does not earn above the compulsory repayment threshold, and therefore, OZ Office Supplies is not required to deduct a compulsory repayment amount. Manual PAYG calculation is \$908.80 - \$50.00 = \$858.80. Ben has elected to have \$70.00 additional tax deducted from his weekly salary. [\$113.00 + \$70 = \$183.00]

The sample answer is based on the 2024 award. This will vary based on the 20YY award the candidate uses.

Weekly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold
1	2	3
\$	\$	\$
856.00	113.00	234.00
857.00	113.00	234.00
858.00	113.00	234.00
859.00	114.00	235.00
860.00	114.00	235.00
861.00	114.00	235.00
862.00	114.00	235.00

⚠ This pay was rejected by the ATO for Single Touch Payroll reporting. We recommend fixing the reason for the rejection, so you don't continue to have rejected reports. [Learn More](#)

Payment Method	Pay period start	20/05/2024
Electronic	Pay period end	26/05/2024
Bank account	Date of payment	27/05/2024
1-1171 Electronic Clearing Account	Reference number	27
Balance		-\$16,838.95
Description on employee's bank statement		
WAGES		
Pay slip message		

Pay items	Hours	Amount (\$)
Wages		
Base Salary		908.80
Deductions		
Union Fee		10.00
Salary Sacrifice		50.00
Taxes		
PAYG Withholding		183.00
Leave accrual		
Annual leave Full time salary	2.923	
Personal leave Full time salary	1.462	
Employer expenses		
Superannuation Guarantee		99.97
		Total net payment: \$665.80

Employee ▾

Ben Xing

Employee's Net Pay

665.80

Earnings Rate

	Hours	Rate	Total
Ordinary Hours	38.0000	23.915789	908.80
			908.80

Deduction Type

	Amount
Union Fees/Subscriptions	10.00
	10.00

Tax Type

	Amount
PAYG - With tax-free threshold and leave loading	113.00
Tax Type	Amount
Upwards Variation	70.00
Tax Type	Amount
STSL Component	0.00
	183.00

Superannuation Fund

	Percentage	Amount
Resolution Life MyLife Super - SGC - USI	11.00	99.97
Superannuation Fund		Amount
Resolution Life MyLife Super - Salary Sacrifice - USI		50.00
		149.97

Total Payment for Employee

	Total
Ben Xing (222-222 336677)	665.80
	665.80

Leave Type

	Hours
Annual Leave	2.9231
Leave Type	Hours
Personal (Sick/Carer's) Leave	1.4615

Manual Payroll Template			
Employee Name	Kris Cox	Week Ending	XX May 20YY
Gross Wages	Amount	Earnings Subject to Super	
Base Salary			
Base Hourly	\$714.15	\$78.56	
Commission	\$175.50	\$19.30	
Allowances			
First Aid Allowance			
Uniform Allowance	\$3.75		
Gross Earnings	\$893.40		
Less Deduction			
Union Fees			
Salary Sacrifice Super			
PAYG	\$245.00		
Net Wages	\$648.40		
Superannuation Calculation			
20YY Rate X Ordinary Time Earnings (OTE)		\$889.65 x 11% = \$97.86	
Salary Sacrifice Super			
Total Super		\$97.86	

Assessor, please note uniform allowance is exempt from PAYG, and Kris Cox has not claimed the tax-free threshold.

The sample answer is based on the 2023 award. This will vary based on the 20YY award the candidate uses.

886.00	122.00	244.00
887.00	123.00	244.00
888.00	123.00	245.00
889.00	123.00	245.00
890.00	124.00	245.00
891.00	124.00	246.00
892.00	124.00	246.00

⚠ This pay was rejected by the ATO for Single Touch Payroll reporting. We recommend fixing the reason for the rejection, so you don't continue to have rejected reports. [Learn More](#)

Payment Method

Electronic

Pay period start 20/05/2024

Pay period end 26/05/2024

Bank account

1-1171 Electronic Clearing Account

Date of payment 27/05/2024

Balance **-\$16,838.95**

Reference number 29

Description on employee's bank statement

WAGES

Pay slip message

Pay items	Hours	Amount (\$)
Wages		
Base Hourly	23	714.15
Commission		175.50
Uniform Allowance		3.75
Taxes		
PAYG Withholding		245.00
Employer expenses		
Superannuation Guarantee		97.86
		Total net payment: \$648.40

Employee ▾

Kris Cox

Employee's Net Pay

648.40

Earnings Rate	Hours	Rate	Total
Ordinary Hours	23.0000	31.050000	714.15
Earnings Rate	Hours	Rate	Total
Sat Rate	0.0000	43.470000	
Earnings Rate	Hours	Rate	Total
Sun Rate	0.0000	55.890000	
Earnings Rate			Fixed Amount
Commission			175.50
Earnings Rate			Fixed Amount
Uniform Allowance			3.75
			893.40

Tax Type	Amount
PAYG - No tax-free threshold	245.00
245.00	

Superannuation Fund	Percentage	Amount
Resolution Life MyLife Super - SGC - USI	11.00	97.86
		97.86

Total Payment for Employee	Total
Kris Cox (111-000 334455)	648.40
648.40	

Manual Payroll Template			
Employee Name	Taylor Alvarado	Week Ending	XX May 20YY
Gross Wages	Amount	Earnings Subject to Super	
Base Salary			
Base Hourly	\$554.40	\$60.98	
Saturday Rate	\$207.90		
Commission			
Per KM Travel Allowance	\$122.85		
Allowances			
First Aid Allowance			
Uniform Allowance	\$6.25		
Gross Earnings	\$891.40		

Less Deduction		
Union Fees	\$10.00	
Salary Sacrifice Super		
PAYG	\$288.00	
Net Wages	\$593,40	
Superannuation Calculation		
20YY Rate X Ordinary Time Earnings (OTE)		\$554.40 x 11% = \$60.98
Salary Sacrifice Super		
Total Super		\$60.98

Assessor, please note:

- Uniform allowance is exempt from PAYG.
- SG is not payable on per KM Travel Allowance.
- Working Holiday Makers on subclass 417 Working Holiday Visa or Subclass 462 Work and Holiday Visa are considered to be foreign residents for tax purposes. The following Tax rates will apply. [Individual income tax rates | Australian Taxation Office \(ato.gov.au\)](#)
- The sample answer is based on the 2023 award. This will vary based on the 20YY award the candidate uses.

Foreign resident tax rates 2023–24

Taxable income	Tax on this income
0 – \$120,000	32.5c for each \$1
\$120,001 – \$180,000	\$39,000 plus 37c for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45c for each \$1 over \$180,000

Based on the ATO's Tax withheld for individual's calculator, the amount of tax payable is \$332.00. Wages are rounded to the nearest dollar for this calculation.

[Report | Tax withheld for individuals' calculator](#)

The sample answer is based on the 2023 award. This will vary based on the 20YY award the candidate uses.

Tax withheld for individuals calculator

Tax withheld amount

\$288

Taylor Alvarado

Gross Pay	\$885
<hr/>	
Tax withheld	\$288
Tax applicable	\$288
Less Tax offsets	\$0
Less Medicare levy adjustment	\$0
Net Pay	\$597

You have indicated that you are not registered as an employer of Working Holiday Makers. You must withhold at the foreign resident rate. Go to [Working Holiday Maker employer registration](#) to register.

 This pay was rejected by the ATO for Single Touch Payroll reporting. We recommend fixing the reason for the rejection, so you don't continue to have rejected reports. [Learn More](#)

Payment Method	Electronic	Pay period start	20/05/2024
Bank account	1-1171 Electronic Clearing Account	Pay period end	26/05/2024
Balance	-\$16,838.95	Date of payment	27/05/2024
Description on employee's bank statement	WAGES	Reference number	30
Pay slip message			

Pay items	Hours	Amount (\$)
Wages		
Base Hourly	24	554.40
Per KM Travel Allowance	135	122.85
Saturday Rate(1.5x)	6	207.90
Uniform Allowance		6.25
Deductions		
Union Fee		10.00
Taxes		
PAYG Withholding		288.00
Leave accrual		
Annual leave Part time hourly	2.3	
Personal leave Part time hourly	1.15	
Employer expenses		
Superannuation Guarantee		60.98
		Total net payment: \$593.40

Employee ▾

Taylor Alvarado

Employee's Net Pay

593.40

Earnings Rate	Hours	Rate	Total
Ordinary Hours	24.0000	23.100000	554.40
Earnings Rate	Hours	Rate	Total
Sat Rate(Overtime)	6.0000	34.650000	207.90
Earnings Rate	Hours	Rate	Total
Sun Rate(Overtime)	0.0000	46.200000	
Earnings Rate	KMS	Rate	Total
Travel Allowance	135.0000	0.910000	122.85
Earnings Rate			Fixed Amount
Uniform Allowance			6.25
			891.40

Deduction Type	Amount
Union Fees/Subscriptions	10.00
10.00	

Tax Type	Amount
PAYG - Foreign resident	288.00
288.00	

Superannuation Fund	Percentage	Amount
Mercer SmartSuper - SGC - USI	11.00	60.98
60.98		

Total Payment for Employee	Total
TC and PL Alvarado (123-000 9387775)	593.40
593.40	

Leave Type	Hours
Annual Leave	2.3077
Leave Type	Hours
Personal (Sick/Carer's) Leave	1.1538

Manual Payroll Template			
Employee Name	Codie Ritson	Week Ending	XX May 20YY
Gross Wages	Amount	Earnings Subject to Super	
Base Salary	\$919.00	\$101.09	
Base Hourly			
Saturday Rate [x1.5]			
Commission			
Per KM Travel Allowance			
Allowances			
First Aid Allowance	\$14.19	\$1.56	
Uniform Allowance			
Gross Earnings	\$933.19		
Less Deduction			
Union Fees	\$10.00		
Salary Sacrifice Super			
PAYG	\$139.04		
Net Wages	\$784.15		
Superannuation Calculation			
20YY Rate X Ordinary Time Earnings (OTE)		\$933.19 x 11% = \$102.65	
Salary Sacrifice Super			
Total Super		\$102.65	

The sample answer is based on the 2023 award. This will vary based on the 20YY award the candidate uses.

931.00	138.00	260.00
932.00	138.00	260.00
933.00	139.00	260.00
934.00	139.00	261.00
935.00	139.00	261.00
936.00	140.00	261.00
937.00	140.00	262.00
938.00	140.00	262.00
939.00	141.00	262.00

 This pay was rejected by the ATO for Single Touch Payroll reporting. We recommend fixing the reason for the rejection, so you don't continue to have rejected reports. [Learn More](#)

Payment Method	Pay period start	20/05/2024
Electronic	Pay period end	26/05/2024
Bank account	Date of payment	27/05/2024
1-1171 Electronic Clearing Account	Reference number	28
Balance		-\$16,838.95
Description on employee's bank statement		
WAGES		
Pay slip message		

Pay items	Hours	Amount (\$)
Wages		
Base Salary		919.00
First Aid Allowance		14.19
Deductions		
Union Fee		10.00
Taxes		
PAYG Withholding		139.04
Leave accrual		
Annual leave Full time salary	2.923	
Personal leave Full time salary	1.462	
Employer expenses		
Superannuation Guarantee		102.65
		Total net payment: \$784.15

Employee ▾

Codie Ritson

Employee's Net Pay

784.19

Earnings Rate	Hours	Rate	Total
Ordinary Hours	38.0000	24.184211	919.00
Earnings Rate			Fixed Amount
First Aid Allowance			14.19
			933.19

Deduction Type	Amount
Union Fees/Subscriptions	10.00
	10.00

Tax Type	Amount
PAYG - With tax-free threshold and leave loading	139.00
	139.00

Superannuation Fund	Percentage	Amount
Rest Super - SGC - USI	11.00	102.65
		102.65

Total Payment for Employee	Total
Codie Ritson (034-011 464719111)	150.00
Total Payment for Employee	Total
Codie Ritson (034-011 464717676)	634.19
	784.19

Leave Type	Hours
Annual Leave	2.9231
Leave Type	Hours
Personal (Sick/Carer's) Leave	1.4615

Process the payroll in MYOB/Xero and check that the figures agree with your manual calculation. If your figures do not agree:

- check your manual calculations again
- check your setup in MYOB/Xero is correct.

If your figures still do not agree, contact your trainer to discuss. Any errors made during the MYOB/Xero setup will be carried through to Assessment 3 if not corrected.

Task 4h 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 4h

Review OZ Office Supplies payroll procedure.

Process the payroll for the week ending XX May 20YY.

Draft an email to the Finance Manager, Roh Sales, using the email template [FNSTPB412_02_Project_Email Template](#) seeking approval to finalise the payroll for the week ending XX May 20YY.

In MYOB/Xero, generate a Pay run Activity Report and Payroll Verification Report. Take a screenshot of the reports and include them in the body of the email. Upload the email with your assessment.

[Approximate word count: 50 words + report]

MARKING GUIDE

The Candidate must:

- Use the Time Sheet Summary to process payroll for the week ending **XX May 20YY** by completing steps one to four as outlined in OZ Office Supplies Payroll Policy and Procedures.
- Draft an email to the Finance Manager seeking approval to process the payroll for the week ending **XX May 20YY**. They must include a screenshot of the Payrun Activity Report and Payroll Verification Report in the body of the email.

A sample answer is provided below. The amounts in the report are based on the 2023 award. These will vary based on the 20YY award the candidate uses.

Email Template

To:	Finance Manager – Roh Sales
From:	Payroll Officer – Kelly James
Subject:	MYOB/Xero Payroll Reports for the Week ending XX/05/20YY
Attachments:	Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text.

Good afternoon Roh. Below is a copy of the MYOB/Xero Payroll Activity Report and the Payroll Verification Report for the pay week ending XX/05/20YY. Could you please review the payroll data and approve it for processing? Please let me know if you have any questions.

OZ Office Supplies Pty Ltd
 7 Holden Street, Camperdown
 NSW 2482
 0408040810

Payrun activity report

20 May 2024 to 26 May 2024

Pay item name	Type	ATO reporting category	Hours	Amount (\$)
Base Hourly	Salary and wages	Gross Payments	47.00	1,268.55
Base Salary	Salary and wages	Gross Payments	0.00	3,366.26
Commission	Salary and wages	Bonuses And Commissions	0.00	175.50
First Aid Allowance	Salary and wages	Allowance - Qualification/Certificates	0.00	26.42
Per KM Travel Allowance	Salary and wages	Allowance - Car	135.00	122.85
Saturday Rate(1.5x)	Salary and wages	Overtime	6.00	207.90
Uniform Allowance	Salary and wages	Allowance - Laundry	0.00	10.00
Salary and wages			188.00	5,177.48
Union Fee	Deductions	Deduction - Union/Professional Assoc Fees	0.00	40.00
Deductions			0.00	40.00
Annual leave Full time salary	Leave		8.77	0.00
Annual leave Part time hourly	Leave		2.30	0.00
Personal leave Full time salary	Leave		4.39	0.00
Personal leave Part time hourly	Leave		1.15	0.00
Leave			16.61	0.00
PAYG Withholding	Taxes	PAYG Withholding	0.00	1,176.08
Taxes			0.00	1,176.08
Salary Sacrifice	Superannuation	Salary Sacrifice and RESC	0.00	50.00
Superannuation Guarantee	Superannuation	Superannuation Guarantee	0.00	532.04
Superannuation			0.00	582.04

Payroll verification report

Employee name	Pay period	Pay cycle	Gross pay (\$)	Net pay (\$)
Alex Anderson	20 May 2024 to 26 May 2024	Weekly	1,550.69	1,219.65
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
27/05/2024	AMP MYLIFE MYSUPER		40.49	80,000.00
Pay item name	Type	Hours		Amount (\$)
Base Salary	Salary and wages			1,538.46
First Aid Allowance	Salary and wages			12.23
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			321.04
Superannuation Guarantee	Superannuation			170.58
Ben Xing	20 May 2024 to 26 May 2024	Weekly	908.80	665.80
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
27/05/2024	AMP MYLIFE MYSUPER		23.92	47,257.60
Pay item name	Type	Hours		Amount (\$)
Base Salary	Salary and wages			908.80
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			183.00
Salary Sacrifice	Superannuation			50.00
Superannuation Guarantee	Superannuation			99.97
Codie Ritson	20 May 2024 to 26 May 2024	Weekly	933.19	784.15
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
27/05/2024	REST INDUSTRY SUPER		24.18	47,788.00

Employee name	Pay period	Pay cycle	Gross pay (\$)	Net pay (\$)
Codie Ritson	20 May 2024 to 26 May 2024	Weekly	933.19	784.15
Pay item name	Type	Hours		Amount (\$)
Base Salary	Salary and wages			919.00
First Aid Allowance	Salary and wages			14.19
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			139.04
Superannuation Guarantee	Superannuation			102.65
Kris Cox	20 May 2024 to 26 May 2024	Weekly	893.40	648.40
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
27/05/2024			31.05	37,135.80
Pay item name	Type	Hours		Amount (\$)
Commission	Salary and wages			175.50
Base Hourly	Salary and wages	23.00		714.15
Uniform Allowance	Salary and wages			3.75
PAYG Withholding	Taxes			245.00
Superannuation Guarantee	Superannuation			97.86
Taylor Alvarado	20 May 2024 to 26 May 2024	Weekly	891.40	593.40
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
27/05/2024	MERCER EASY SUPER		23.10	36,036.00
Pay item name	Type	Hours		Amount (\$)
Base Hourly	Salary and wages	24.00		554.40
Uniform Allowance	Salary and wages			6.25
Per KM Travel Allowance	Salary and wages	135.00		122.85
Saturday Rate(1.5x)	Salary and wages	6.00		207.90
Union Fee	Deductions			10.00
Annual leave Part time hourly	Leave	2.30		
Personal leave Part time hourly	Leave	1.15		
PAYG Withholding	Taxes			288.00
Superannuation Guarantee	Superannuation			60.98

Payroll Employee Summary

OZ Office Supplies

For the period 27 May 2024 to 27 May 2024

EMPLOYEE	EARNINGS	DEDUCTIONS	TAX	SUPER	NET PAY	REIMB.
Alex Anderson	1,550.69	10.00	321.00	170.58	1,219.69	0.00
Ben Xing	908.80	60.00	183.00	99.97	665.80	0.00
Codie Ritson	933.19	10.00	139.00	102.65	784.19	0.00
Kris Cox	893.40	0.00	245.00	97.86	648.40	0.00
Taylor Alvarado	891.40	10.00	288.00	60.98	593.40	0.00
Total	5,177.48	90.00	1,176.00	532.04	3,911.48	0.00

Payroll Activity Details

OZ Office Supplies

For the period 27 May 2024 to 27 May 2024

EMPLOYEE	PAY ITEM TYPE	PAY ITEM	DATE	RATE PER UNIT	UNITS	AMOUNT
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Alex Anderson - 27 May 2024

Earnings

Alex Anderson	Earnings	First Aid Allowance	27 May 2024	0.0000	0.0000	12.23
Alex Anderson	Earnings	Ordinary Hours	27 May 2024	40.4858	38.0000	1,538.46
Total Earnings						1,550.69

Deduction

Alex Anderson	Deduction	Union Fees/Subscriptions	27 May 2024	0.0000	0.0000	10.00
Total Deduction						10.00

Tax

Alex Anderson	Tax	Claimed Tax Offset	27 May 2024	0.0000	0.0000	(31.00)
Alex Anderson	Tax	PAYG	27 May 2024	0.0000	0.0000	352.00
Total Tax						321.00

Super

Alex Anderson	Super	Superannuation Guarantee Contribution (SGC)	27 May 2024	0.0000	0.0000	170.58
Total Super						170.58

Net Pay

Alex Anderson	Net Pay	Net Pay	27 May 2024	0.0000	0.0000	1,219.69
Total Net Pay						1,219.69

Payment

Alex Anderson	Payment	Payment	27 May 2024	0.0000	0.0000	200.00
Alex Anderson	Payment	Payment	27 May 2024	0.0000	0.0000	1,019.69
Total Payment						1,219.69

Ben Xing - 27 May 2024

Earnings

Ben Xing	Earnings	Ordinary Hours	27 May 2024	23.9158	38.0000	908.80
Total Earnings						908.80

Deduction

Ben Xing	Deduction	Pre-Tax Voluntary Contribution (RESC)	27 May 2024	0.0000	0.0000	50.00
Ben Xing	Deduction	Union Fees/Subscriptions	27 May 2024	0.0000	0.0000	10.00
Total Deduction						60.00

Tax

Ben Xing	Tax	PAYG	27 May 2024	0.0000	0.0000	113.00
Ben Xing	Tax	Upwards Variation	27 May 2024	0.0000	0.0000	70.00
Total Tax						183.00

EMPLOYEE	PAY ITEM TYPE	PAY ITEM	DATE	RATE PER UNIT	UNITS	AMOUNT
Super						
Ben Xing	Super	Superannuation Guarantee Contribution (SGC)	27 May 2024	0.0000	0.0000	99.97
Total Super						99.97
Net Pay						
Ben Xing	Net Pay	Net Pay	27 May 2024	0.0000	0.0000	665.80
Total Net Pay						665.80
Payment						
Ben Xing	Payment	Payment	27 May 2024	0.0000	0.0000	665.80
Total Payment						665.80
Codie Ritson - 27 May 2024						
Earnings						
Codie Ritson	Earnings	First Aid Allowance	27 May 2024	0.0000	0.0000	14.19
Codie Ritson	Earnings	Ordinary Hours	27 May 2024	24.1842	38.0000	919.00
Total Earnings						933.19
Deduction						
Codie Ritson	Deduction	Union Fees/Subscriptions	27 May 2024	0.0000	0.0000	10.00
Total Deduction						10.00
Tax						
Codie Ritson	Tax	PAYG	27 May 2024	0.0000	0.0000	139.00
Total Tax						139.00
Super						
Codie Ritson	Super	Superannuation Guarantee Contribution (SGC)	27 May 2024	0.0000	0.0000	102.65
Total Super						102.65
Net Pay						
Codie Ritson	Net Pay	Net Pay	27 May 2024	0.0000	0.0000	784.19
Total Net Pay						784.19
Payment						
Codie Ritson	Payment	Payment	27 May 2024	0.0000	0.0000	150.00
Codie Ritson	Payment	Payment	27 May 2024	0.0000	0.0000	634.19
Total Payment						784.19
Kris Cox - 27 May 2024						
Earnings						
Kris Cox	Earnings	Commission	27 May 2024	0.0000	0.0000	175.50
Kris Cox	Earnings	Ordinary Hours	27 May 2024	31.0500	23.0000	714.15
Kris Cox	Earnings	Uniform Allowance	27 May 2024	0.0000	0.0000	3.75
Total Earnings						893.40
Tax						

Kind regards

Kelly James

Payroll Officer

7 Holden Street Camperdown NSW 2482

Phone 0408 040 810

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Task 5 Single Touch Payroll (STP)

a. Explain what is meant by Single Touch Payroll (STP)?

[Approximate word count: 50 words]

b. List the steps anyone who processes payroll for OZ Office Supplies using MYOB/Xero must complete to set up STP reporting from their own account.

[Approximate word count: 300 words]

a. What is Single Touch Payroll?

MARKING GUIDE

The Candidate's response must reflect the sample answer below.

Single Touch Payroll (STP) is an Australian Government initiative aimed at simplifying and streamlining the payroll reporting process for employers. It requires employers to report their employees' payroll information, including salaries, wages, and superannuation contributions, to the Australian Taxation Office (ATO) in real-time, every time they pay their employees.

List the steps anyone who processes payroll for OZ Office Supplies using MYOB/Xero must complete to set up STP reporting from their own account.

MARKING GUIDE

The Candidate's response must reflect the sample answer below.

1. Make sure you've got your ABN handy and click **Start**.
2. At the **Your role** step, choose **Someone from the business** and click **Next**.
3. At the **Declaration information** step, enter your details, including your business's ABN, name and contact details and click **Next**. As you selected **Someone from the business** in step 2, you'll skip the **Add clients** step.
4. At the **Notify ATO** step, you need to let the ATO know you're using MYOB/Xero for payroll reporting:
 - a. Get the **Software ID**. This number is shown on screen at this step in MYOB/Xero and is unique to you, and you can't share it - each client and agent will have their own. If you use the wrong Software ID, the ATO will reject your reports.
 - b. Choose how you want to notify the ATO.
 - I. Option 1. Phone the ATO on 1300 85 22 32
 - II. Option 2. Create a notification in Access Manager
5. Once you've notified the ATO that you're using MYOB/Xero software, click **I've notified the ATO** and in the confirmation message that appears, click **Send**.
6. At the **Transferring BMS ID** step, select whether your business has reported via STP in the current payroll year using other payroll software. See the FAQ below for more info about this. If your business
 - a. has NOT reported via STP in other payroll software
 - I. Select **No**.
 - II. Click **Next**.

	h. Email to Finance Manager, which includes a Payrun activity report and the payroll verification report for the week ending XX/05/20YY.	<input type="checkbox"/>
Task 5	a. What is single touch payroll (Assessment Document)	<input type="checkbox"/>
	b. Steps anyone who processes payroll for OZ Office Supplies using MYOB/Xero must complete to set up STP reporting from their own account. (Assessment Document)	<input type="checkbox"/>



Congratulations, you have reached the end of Assessment 2!

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