



FNSTPB412

Establish and maintain payroll systems

Assessment 3 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, 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/Xero.
- 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/Xero.

Additional resources and supporting documents

To complete this assessment, you will need:

- Payroll Policy & Procedures - [Provided in Assessment 1]
- Time Sheet Summary June 20YY

Time Sheet Summary **July 20YY**

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.

Task 1

Task Summary - Process payroll

For this assessment task, you are required to finalise the payroll for the weeks ending **XX/05/20YY**.

You received the following email.

Good morning, Kelly.

*Thank you for sending through the payroll verification report for the week ending **XX 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 **XX/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.

Pay run done!

✓ Select pay period
✓ Calculate pays
✓ Record and report
✓ Prepare pay slips
5 Done!

| | | | | |
|------------|------------------|----------------|-----------------|---------------|
| Pay cycle: | Pay period start | Pay period end | Date of payment | Total net pay |
| Weekly | Mon 23/05/2022 | Sun 29/05/2022 | Mon 30/05/2022 | \$3,748.60 |

Well done! This pay run is finished!
Make sure your employees are paid by 30/05/2022.

[Pay employees via electronic payments](#)
[Payroll reporting \(STP\)](#)

Close

5 employees included

| First name ▲ | Last name | Employee Group | Last Edited | Earnings | Tax | Super | Net pay | Payslips |
|--------------|-----------|----------------|-----------------|----------|--------|--------|----------|----------|
| Alex | Anderson | | 12 Sep 2024 ... | 1,550.69 | 321.00 | 170.58 | 1,219.69 | |
| Ben | Xing | | 12 Sep 2024 ... | 908.80 | 183.00 | 99.97 | 665.80 | |
| Codie | Ritson | | 12 Sep 2024 ... | 933.19 | 139.00 | 102.65 | 784.19 | |
| Kris | Cox | | 12 Sep 2024 ... | 893.40 | 245.00 | 97.86 | 648.40 | |
| Taylor | Alvarado | | 12 Sep 2024 ... | 891.40 | 288.00 | 60.98 | 593.40 | |

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

MARKING GUIDE

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 XX/05/2024 – XX/05/2024.

The payment date must be XX/05/2024.

- Gross pay must be \$1,550.69.

- Net pay must be \$1,219.65.
Superannuation Guarantee must be \$170.58.

The payslip for Alex Anderson must reflect with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 2023 award the candidate

OZ Office Supplies Pty Ltd

ABN. 26 008 672 179

Pay Slip For: Anderson, Alex

Classification: General Retail Industry Award [MA000004]

Annual Salary: \$80,000.00

Reference Number: 26

Hourly Rate: \$40.4858

Payment Date: 27/5/2024

Pay Period From: 20/5/2024 To: 26/5/2024

GROSS PAY: \$1,550.69

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$1,219.65

Memo/payslip message:

| 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 Fee | | | -\$10.00 | -\$10.00 | Deduction |
| PAYG Withholding | | | -\$321.04 | -\$321.04 | Tax |
| Annual leave accrual | 2.92 | | | 2.92 | Entitlements |
| Superannuation Guarantee | | | \$170.58 | \$170.58 | Superannuation Expenses |

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

Alex Anderson
 5 Sydney Way
 Sydney NSW 2000

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$80,000.00
 Employment Basis: Full-time
 employment
 Classification: General Retail
 Industry Award [MA000004]

Pay Period: 20/05/2024 - 26/05/2024 Payment Date: 27/05/2024 Total Earnings: **\$1,550.69** Net Pay: **\$1,219.69**

| | | | THIS PAY | YTD |
|---|-------------------------|---------------------|-------------------|--------------------|
| SALARY & WAGES | | | | |
| Ordinary Hours | 38.0000 | RATE \$40.4858 | \$1,538.46 | \$1,538.46 |
| First Aid Allowance | | | \$12.23 | \$12.23 |
| | | TOTAL | \$1,550.69 | \$1,550.69 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$10.00 |
| | | TOTAL | \$10.00 | \$10.00 |
| TAX | | | | |
| PAYG | | | \$352.00 | \$352.00 |
| Claimed Tax Offset | | | (\$31.00) | (\$31.00) |
| | | TOTAL | \$321.00 | \$321.00 |
| SUPERANNUATION | | | | |
| SGC - Resolution Life MyLife Super - 012002 | | | \$170.58 | \$170.58 |
| | | TOTAL | \$170.58 | \$170.58 |
| LEAVE | | | | |
| Annual Leave in Hours | | ACCRUED 2.9231 | USED 0.0000 | BALANCE 2.9231 |
| PAYMENT DETAILS | | | | |
| (111-111)***644 | Alex Anderson | REFERENCE Salary | | AMOUNT \$200.00 |
| (111-111)***876 | A Anderson & G Anderson | Salary | | \$1,019.69 |

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.

The assessor must check the following:

The pay period must be recorded as XX/05/2024 – XX/05/2024.

The payment date must be XX/05/20YY.

- Gross pay must be \$908.80.
- Net pay must be \$665.80.

Superannuation Guarantee must be \$99.97.

The payslip for Ben Xing **must reflect** the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 2023 award the candidate uses.

OZ Office Supplies Pty Ltd

ABN. 26 008 672 179

Pay Slip For: Xing, Ben

Classification: General Retail Industry Award [MA000004] Retail

Annual Salary: \$47,257.60

Reference Number: 27

Hourly Rate: \$23.9158

Payment Date: 27/5/2024

Pay Period From: 20/5/2024 To: 26/5/2024

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 Fee | | | -\$10.00 | -\$10.00 | Deduction |
| Salary Sacrifice | | | -\$50.00 | -\$50.00 | Superannuation Deductions |
| PAYG Withholding | | | -\$183.00 | -\$183.00 | Tax |
| Annual leave accrual | 2.92 | | | 2.92 | Entitlements |
| Superannuation Guarantee | | | \$99.97 | \$99.97 | Superannuation Expenses |

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

Ben Xing
 2 Karawang Street
 Sydney NSW 2000

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$47,257.60
 Employment Basis: Full-time
 employment
 Classification: General Retail
 Industry Award [MA000004]
 Retail Employee Level 2

Pay Period: 20/05/2024 - 26/05/2024 Payment Date: 27/05/2024 Total Earnings: **\$908.80** Net Pay: **\$665.80**

| | | | THIS PAY | YTD |
|--|----------|-----------|-----------------|-----------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 38.0000 | \$23.9158 | \$908.80 | \$908.80 |
| TOTAL | | | \$908.80 | \$908.80 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$10.00 |
| TOTAL | | | \$10.00 | \$10.00 |
| TAX | | | | |
| PAYG | | | \$113.00 | \$113.00 |
| Upwards Variation | | | \$70.00 | \$70.00 |
| STSL Component | | | \$0.00 | \$0.00 |
| TOTAL | | | \$183.00 | \$183.00 |
| SUPERANNUATION | | | | |
| SGC - Resolution Life MyLife Super - 012876 | | | \$99.97 | \$99.97 |
| Salary Sacrifice - Resolution Life MyLife Super - 012876 | | | \$50.00 | \$50.00 |
| TOTAL | | | \$149.97 | \$149.97 |
| LEAVE | | | | |
| | ACCRUED | USED | BALANCE | |
| Annual Leave in Hours | 2.9231 | 0.0000 | 2.9231 | |
| PAYMENT DETAILS | | | | |
| (222-222)***677 | Ben Xing | REFERENCE | AMOUNT | |
| | | Salary | \$665.80 | |

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 XX/05/2024 – XX/05/2024.

The payment date must be XX/05/2024.

- Gross pay must be \$893.40.
- Net pay must be \$648.40.

Superannuation Guarantee must be \$97.86.

The pay slip for Kris Cox must reflect the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 2023 award the candidate uses.

OZ Office Supplies Pty Ltd

ABN. 26 008 672 179

Pay Slip For: Cox, Kris

Classification: Commercial Sales Award [MA000083] – Commercial

Annual Salary: \$39,124.80

Reference Number: 29

Hourly Rate: \$33.0000

Payment Date: 27/5/2024

Pay Period From: 20/5/2024 To: 26/5/2024

GROSS PAY: \$893.40

Superannuation Fund: AMP MYLIFE MYSUPER

NET PAY: \$648.40

Memo/payslip message:

| DESCRIPTION | HOURS | CALC. RATE | AMOUNT | YTD | TYPE |
|--------------------------|-------|------------|-----------|-----------|-------------------------|
| Commission | | | \$175.50 | \$175.50 | Wages |
| Uniform Allowance | | | \$3.75 | \$3.75 | Wages |
| Base Hourly | 23.00 | \$31.05 | \$714.15 | \$714.15 | Wages |
| PAYG Withholding | | | -\$245.00 | -\$245.00 | Tax |
| Superannuation Guarantee | | | \$97.86 | \$97.86 | Superannuation Expenses |

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

Kris Cox
 5 Knight Street
 Sydney NSW 2000

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Employment Basis: Casual
 employment
 Classification: Commercial
 Sales Award [MA000083] –
 Commercial Traveller

Pay Period: 20/05/2024 - 26/05/2024 Payment Date: 27/05/2024 Total Earnings: **\$893.40** Net Pay: **\$648.40**

| | | | THIS PAY | YTD |
|---|----------|-----------|------------------|-----------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Commission | | | \$175.50 | \$175.50 |
| Ordinary Hours | 23.0000 | \$31.0500 | \$714.15 | \$714.15 |
| Uniform Allowance | | | \$3.75 | \$3.75 |
| TOTAL | | | \$893.40 | \$893.40 |
| TAX | | | | |
| PAYG | | | \$245.00 | \$245.00 |
| TOTAL | | | \$245.00 | \$245.00 |
| SUPERANNUATION | | | | |
| SGC - Resolution Life MyLife Super - 012855 | | | \$97.86 | \$97.86 |
| TOTAL | | | \$97.86 | \$97.86 |
| PAYMENT DETAILS | | | REFERENCE | AMOUNT |
| (111-000)***455 | Kris Cox | | Wages | \$648.40 |

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 XX/05/2024 – XX/05/2024.

The payment date must be XX/05/2024.

- Gross pay must be \$891.40.
- Net pay must be \$593.40.

Superannuation Guarantee must be \$60.98. Superannuation Guarantee is not paid on per Km allowance.

The pay slip for Taylor Alvarado must reflect with the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 2023 award the candidate uses.

OZ Office Supplies Pty Ltd

ABN: 26 008 672 179

Pay Slip For: Alvarado, Taylor

Classification: Commercial Sales Award [MA000083] - Merchandiser

Annual Salary: \$36,036.00

Reference Number: 30

Hourly Rate: \$23.1000

Payment Date: 27/5/2024

Pay Period From: 20/5/2024 To: 26/5/2024

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 Fee | | | -\$10.00 | -\$10.00 | Deduction |
| PAYG Withholding | | | -\$288.00 | -\$288.00 | Tax |
| Annual leave accrual | 2.30 | | | 2.30 | Entitlements |
| Superannuation Guarantee | | | \$60.98 | \$60.98 | Superannuation Expenses |

Taylor Alvarado
2 Grevillea Street
Eastern Creek NSW 2766

PAID BY
OZ Office Supplies
7 Holden Street
Camperdown NSW 2482
ABN 26 008 672 179

EMPLOYMENT DETAILS
Pay Frequency: Weekly
Annual Salary: \$28,829.00
Employment Basis: Part-time
employment
Classification: Commercial
Sales Award [MA000083] -
Merchandiser

Pay Period: 20/05/2024 - 26/05/2024 Payment Date: 27/05/2024 Total Earnings: **\$891.40** Net Pay: **\$593.40**

| | | | THIS PAY | YTD |
|----------------------------------|--------------------|-----------|-----------------|-----------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 24.0000 | \$23.1000 | \$554.40 | \$554.40 |
| Sat Rate(Overtime) | 6.0000 | \$34.6500 | \$207.90 | \$207.90 |
| Travel Allowance | 135.0000 | \$0.9100 | \$122.85 | \$122.85 |
| Uniform Allowance | | | \$6.25 | \$6.25 |
| | | TOTAL | \$891.40 | \$891.40 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$10.00 |
| | | TOTAL | \$10.00 | \$10.00 |
| TAX | | | | |
| PAYG | | | \$288.00 | \$288.00 |
| | | TOTAL | \$288.00 | \$288.00 |
| SUPERANNUATION | | | | |
| SGC - Mercer SmartSuper - 442324 | | | \$60.98 | \$60.98 |
| | | TOTAL | \$60.98 | \$60.98 |
| LEAVE | | | | |
| | | ACCRUED | USED | BALANCE |
| Annual Leave in Hours | | 2.3077 | 0.0000 | 2.3077 |
| PAYMENT DETAILS | | | | |
| (123-000)***7775 | TC and PL Alvarado | REFERENCE | AMOUNT | |
| | | Wages | \$593.40 | |

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.

The assessor must check the following:

The pay period must be recorded as XX/05/2024 – XX/05/2024.

The payment date must be XX/05/2024.

- Gross pay must be \$933.19.
- Net pay must be \$784.15.

Superannuation Guarantee must be \$102.65.

The pay slip for Codie Ritson must reflect the sample answer below. However, the amounts are based on the 2023 award. These will vary based on the 2023 award the candidate uses.

OZ Office Supplies Pty Ltd

ABN: 26 008 672 179

Pay Slip For: Ritson, Codie

Classification: Storage Services and Wholesale Award [MA000084]

Annual Salary: \$47,788.00

Reference Number: 28

Hourly Rate: \$24.1842

Payment Date: 27/5/2024

Pay Period From: 20/5/2024 To: 26/5/2024

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 Fee | | | -\$10.00 | -\$10.00 | Deduction |
| PAYG Withholding | | | -\$139.04 | -\$139.04 | Tax |
| Annual leave accrual | 2.92 | | | 2.92 | Entitlements |
| Superannuation Guarantee | | | \$102.65 | \$102.65 | Superannuation Expenses |

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

Codie Ritson
 4 Chapman Avenue
 Leura NSW 2780

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$47,788.00
 Employment Basis: Full-time
 employment
 Classification: Storage Services
 and Wholesale Award
 [MA000084] Storeworker grade 3

Pay Period: 20/05/2024 - 26/05/2024 Payment Date: 27/05/2024 Total Earnings: **\$933.19** Net Pay: **\$784.19**

| | | | THIS PAY | YTD |
|---------------------------|--------------|-----------|-----------------|-----------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 38.0000 | \$24.1842 | \$919.00 | \$919.00 |
| First Aid Allowance | | | \$14.19 | \$14.19 |
| TOTAL | | | \$933.19 | \$933.19 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$10.00 |
| TOTAL | | | \$10.00 | \$10.00 |
| TAX | | | | |
| PAYG | | | \$139.00 | \$139.00 |
| TOTAL | | | \$139.00 | \$139.00 |
| SUPERANNUATION | | | | |
| SGC - Rest Super - 998345 | | | \$102.65 | \$102.65 |
| TOTAL | | | \$102.65 | \$102.65 |
| LEAVE | | | | |
| | | ACCRUED | USED | BALANCE |
| Annual Leave in Hours | | 2.9231 | 0.0000 | 2.9231 |
| PAYMENT DETAILS | | | | |
| | | REFERENCE | AMOUNT | |
| (034-011)*****9111 | Codie Ritson | Salary | \$150.00 | |
| (034-011)*****7676 | Codie Ritson | Salary | \$634.19 | |

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**.

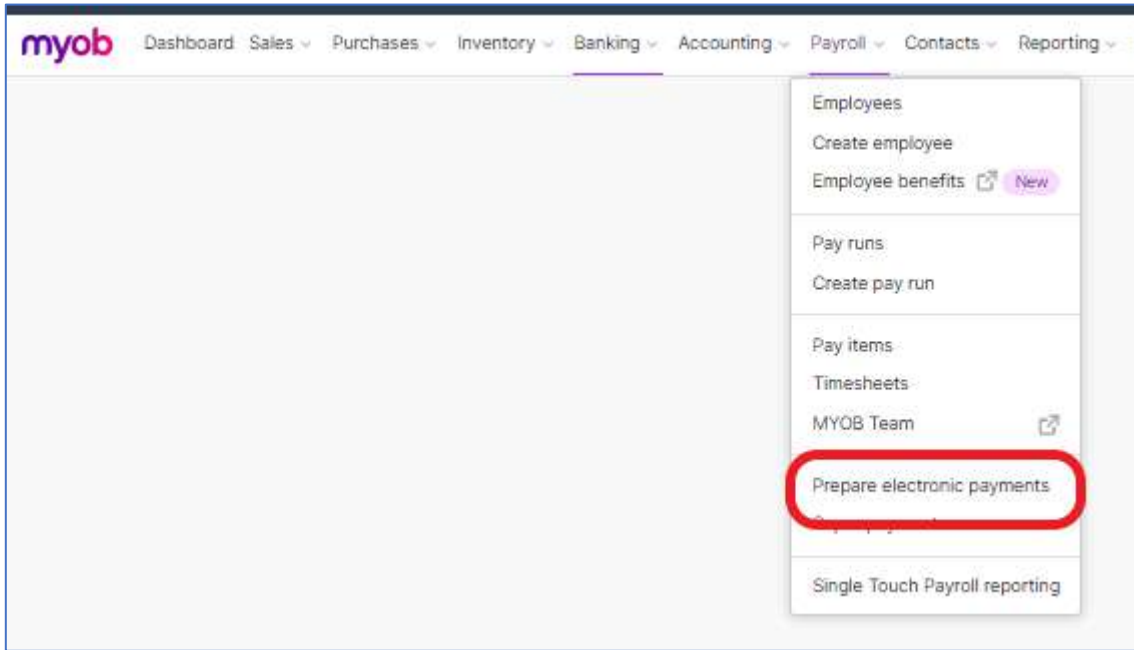
Copy the download link and paste a copy of the electronic payment in the table below.

MARKING GUIDE

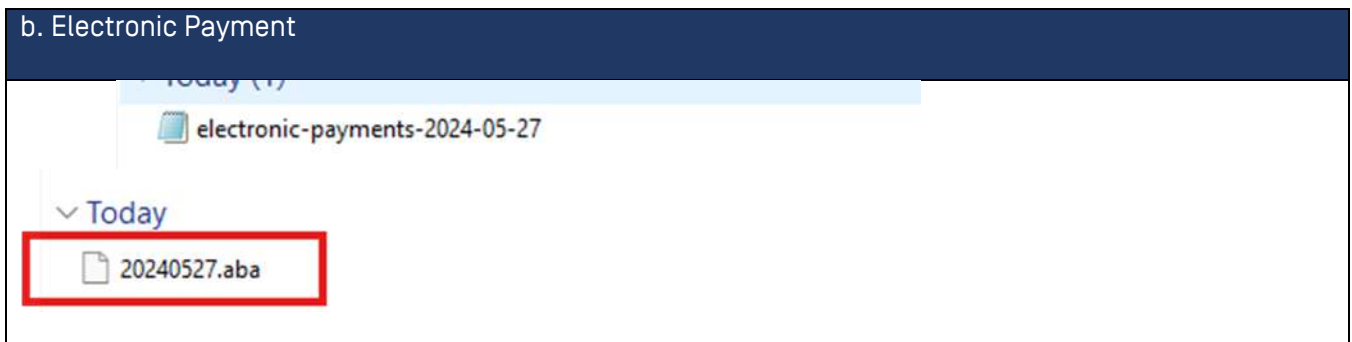
OZ Office Supplies payroll procedure states:

- 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 XX 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.

- 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/Xero, 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 Fix a mistake in a pay run

| | | | |
|------------------|----------------|-----------------|---------------|
| Pay period Start | Pay period end | Date of payment | Total net pay |
| Mon 20/05/2024 | Sun 26/05/2024 | Mon 27/05/2024 | \$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 | alexa@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 | \$848.40 | kriscox1993@hotmail.com | ✓ | ✓ | View PDF |
| <input checked="" type="checkbox"/> Taylor Alvarado | \$593.40 | tsalvarado146@gmail.com | ✓ | ✓ | View PDF |

Week ending 26 May 2024

| | | | | | |
|----------|----------|----------------|----------|--------|--------------|
| Earnings | Taxes | Superannuation | Net Pay | Status | Payment Date |
| 5,177.48 | 1,176.00 | 532.04 | 3,911.48 | Posted | 27 May 2024 |

5 employees included

| First name ▲ | Last name | Employee Group | Last Edited | Earnings | Tax | Super | Net pay | Payslips |
|--------------|-----------|----------------|------------------|----------|--------|--------|----------|-----------------------|
| Alex | Anderson | | 12 Sep 2024 1... | 1,550.69 | 321.00 | 170.58 | 1,219.69 | <input type="radio"/> |
| Ben | Xing | | 12 Sep 2024 1... | 908.80 | 183.00 | 99.97 | 665.80 | <input type="radio"/> |
| Codie | Ritson | | 12 Sep 2024 1... | 933.19 | 139.00 | 102.65 | 784.19 | <input type="radio"/> |
| Kris | Cox | | 12 Sep 2024 1... | 893.40 | 245.00 | 97.86 | 648.40 | <input type="radio"/> |
| Taylor | Alvarado | | 12 Sep 2024 1... | 891.40 | 288.00 | 60.98 | 593.40 | <input type="radio"/> |

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

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

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

MARKING GUIDE

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

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

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

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

MARKING GUIDE

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

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

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

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

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

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

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

d. Report to the ATO through single touch payroll

MARKING GUIDE

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

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

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

Single Touch Payroll reporting End of payroll year guide

Reporting on STP Phase 2

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

Payroll year

2023/24

[Send update event](#)

[About update events](#)

| Pay period | Date of payment | Date recorded | Employees | Gross payments (\$) | PAYG Withholding (\$) | Status |
|-------------------------|-----------------|-------------------|-----------|---------------------|-----------------------|----------|
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 5:46pm | 1 | 0.00 | 0.00 | Rejected |
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 4:48pm | 5 | 0.00 | 0.00 | Rejected |
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 4:28pm | 5 | 0.00 | 0.00 | Rejected |
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 4:25pm | 5 | 0.00 | 0.00 | Rejected |
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 4:05pm | 5 | 0.00 | 0.00 | Rejected |
| 30/06/2024 - 30/06/2024 | 30/06/2024 | 09/07/2024 3:56pm | 5 | 0.00 | 0.00 | Rejected |

Pay Run History

| Frequency | Period | Payment Date | Wages | Tax | Super | Net Pay | STP Filing |
|-----------|---|--------------|----------|----------|--------|----------|------------|
| Weekly | Week ending 07 Jul 2024 | 05 Jul 2024 | 546.51 | 162.00 | 53.13 | 374.51 | Filing E |
| Weekly | Latest Week ending 07 Jul 2024 | 05 Jul 2024 | 355.39 | 104.00 | 0.00 | 251.39 | Filing E |
| Weekly | Week ending 30 Jun 2024 | 01 Jul 2024 | 928.71 | 277.00 | 63.76 | 641.71 | Filing E |
| Weekly | Week ending 23 Jun 2024 | 24 Jun 2024 | 5,108.88 | 1,149.00 | 509.67 | 3,869.88 | Filing E |
| Weekly | Week ending 16 Jun 2024 | 17 Jun 2024 | 124.20 | 43.00 | 13.66 | 81.20 | Filing E |
| Weekly | Week ending 16 Jun 2024 | 17 Jun 2024 | 5,426.19 | 1,257.00 | 532.06 | 4,079.19 | Filing E |
| Weekly | Week ending 09 Jun 2024 | 10 Jun 2024 | 4,786.79 | 1,044.00 | 487.35 | 3,652.79 | Filing E |
| Weekly | Week ending 02 Jun 2024 | 03 Jun 2024 | 5,146.70 | 1,165.00 | 529.96 | 3,891.70 | Filing E |
| Weekly | Week ending 26 May 2024 | 27 May 2024 | 5,177.48 | 1,176.00 | 532.04 | 3,911.48 | Filing E |

Page 1 of 1 (9 total items) Showing 25 items per page

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-dateOZ Office Supplies
7 Holden StreetStatus: Rejected
Declared by: Arif Uddin
Declaration date: 09/07/2024Camperdown
NSW 2482

ABN: 26 008 672 179

Taylor, Alvarado 0005

| ATO reporting category | YTD |
|--|------------|
| Gross payments | \$554.40 |
| Overtime | \$207.90 |
| Allowance - cents per km | \$122.85 |
| Allowance - laundry | \$6.25 |
| PAYG withholding | \$288.00 |
| Deduction - union/professional assoc. fees | \$(10.00) |
| Superannuation Guarantee | \$60.98 |

Payroll reporting - employee year-to-dateOZ Office Supplies
7 Holden StreetStatus: Rejected
Declared by: Arif Uddin
Declaration date: 09/07/2024Camperdown
NSW 2482

ABN: 26 008 672 179

Alex, Anderson 0003

| ATO reporting category | YTD |
|--|------------|
| Gross payments | \$1538.46 |
| Allowance - qualifications/certificates | \$12.23 |
| PAYG withholding | \$321.04 |
| Deduction - union/professional assoc. fees | \$(10.00) |
| Superannuation Guarantee | \$170.58 |

Payroll reporting - employee year-to-dateOZ Office Supplies
7 Holden StreetStatus: Rejected
Declared by: Arif Uddin
Declaration date: 09/07/2024Camperdown
NSW 2482

ABN: 26 008 672 179

Kris, Cox 0004

| ATO reporting category | YTD |
|-------------------------------|------------|
| Gross payments | \$714.15 |
| Bonuses and commissions | \$175.50 |
| Allowance - laundry | \$3.75 |
| PAYG withholding | \$245.00 |
| Superannuation Guarantee | \$97.86 |

Payroll reporting - employee year-to-dateOZ Office Supplies
7 Holden StreetStatus: Rejected
Declared by: Arif Uddin
Declaration date: 09/07/2024Camperdown
NSW 2482

ABN: 26 008 672 179

Codie, Ritson 0006

| ATO reporting category | YTD |
|--|------------|
| Gross payments | \$919.00 |
| Allowance - qualifications/certificates | \$14.19 |
| PAYG withholding | \$139.04 |
| Deduction - union/professional assoc. fees | \$(10.00) |
| Superannuation Guarantee | \$102.65 |

Payroll reporting - employee year-to-date

OZ Office Supplies
7 Holden Street

Status: Rejected
Declared by: Arif Uddin
Declaration date: 09/07/2024

Camperdown
NSW 2482

ABN: 26 008 672 179

Ben, Xing 0002

| ATO reporting category | YTD |
|--|-----------|
| Gross payments | \$908.80 |
| PAYG withholding | \$183.00 |
| Deduction - union/professional assoc. fees | \$(10.00) |
| Superannuation Guarantee | \$99.97 |
| Salary sacrifice (RESC) | \$50.00 |

STP Year-To-Date Summary

OZ Office Supplies

Alex Anderson

Employment info

| | |
|-----------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Finalised for 2023/24 | Not final |
| STP readiness | STP Phase 2 |
| Employment type | Employee |
| Income type | Salary and Wages |
| Employment basis | Full-time |
| Job title | Manager |
| Gender | Female |
| Commencement date | 20 May 2024 |

Earnings

| | |
|-------------------------|----------------|
| Gross payments | 1538.46 |
| Overtime payments | 0.00 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 0.00 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 0.00 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 1538.46 |

Lump Sum Amounts

| | |
|--|-------------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|-------------------------|--------------|
| Car | 0.00 |
| Laundry | 0.00 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 12.23 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 12.23 |

Salary Sacrifice

| | |
|---------------------------------|-------------|
| Salary sacrifice super | 0.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 0.00 |

Gross total 1550.69

Deductions

| | |
|-------------------------|--------------|
| Workplace giving | 0.00 |
| Union fees | 10.00 |
| Total deductions | 10.00 |

Tax

| | |
|--|---------------|
| PAYG withholding | 321.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 321.00 |

Superannuation

| | |
|---|---------------|
| Super guarantee contributions - Type L | 170.58 |
| Reportable employer super contributions | 0.00 |
| Total superannuation | 170.58 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|-------------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

STP Year-To-Date Summary

OZ Office Supplies

Ben Xing

Employment info

| | |
|-----------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Finalised for 2023/24 | Not final |
| STP readiness | STP Phase 2 |
| Employment type | Employee |
| Income type | Salary and Wages |
| Employment basis | Full-time |
| Job title | Office Administrator |
| Gender | Male |
| Commencement date | 20 May 2024 |

Earnings

| | |
|-------------------------|---------------|
| Gross payments | 908.80 |
| Overtime payments | 0.00 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 0.00 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 0.00 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 908.80 |

Lump Sum Amounts

| | |
|--|-------------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|-------------------------|-------------|
| Car | 0.00 |
| Laundry | 0.00 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 0.00 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 0.00 |

Salary Sacrifice

| | |
|---------------------------------|--------------|
| Salary sacrifice super | 50.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 50.00 |

Gross total 858.80

Deductions

| | |
|-------------------------|--------------|
| Workplace giving | 0.00 |
| Union fees | 10.00 |
| Total deductions | 10.00 |

Tax

| | |
|--|---------------|
| PAYG withholding | 183.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 183.00 |

Superannuation

| | |
|---|---------------|
| Super guarantee contributions - Type L | 99.97 |
| Reportable employer super contributions | 50.00 |
| Total superannuation | 149.97 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|-------------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

STP Year-To-Date Summary

OZ Office Supplies

Codie Ritson

Employment info

| | |
|-----------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Finalised for 2023/24 | Not final |
| STP readiness | STP Phase 2 |
| Employment type | Employee |
| Income type | Salary and Wages |
| Employment basis | Full-time |
| Job title | Warehouse Storeperson |
| Gender | Male |
| Commencement date | 20 May 2024 |

Earnings

| | |
|-------------------------|---------------|
| Gross payments | 919.00 |
| Overtime payments | 0.00 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 0.00 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 0.00 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 919.00 |

Lump Sum Amounts

| | |
|--|-------------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|-------------------------|--------------|
| Car | 0.00 |
| Laundry | 0.00 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 14.19 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 14.19 |

Salary Sacrifice

| | |
|---------------------------------|-------------|
| Salary sacrifice super | 0.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 0.00 |

| | |
|--------------------|---------------|
| Gross total | 933.19 |
|--------------------|---------------|

Deductions

| | |
|-------------------------|--------------|
| Workplace giving | 0.00 |
| Union fees | 10.00 |
| Total deductions | 10.00 |

Tax

| | |
|--|---------------|
| PAYG withholding | 139.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 139.00 |

Superannuation

| | |
|---|---------------|
| Super guarantee contributions - Type L | 102.65 |
| Reportable employer super contributions | 0.00 |
| Total superannuation | 102.65 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|-------------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

STP Year-To-Date Summary

OZ Office Supplies

Kris Cox

Employment info

| | |
|-----------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Finalised for 2023/24 | Not final |
| STP readiness | STP Phase 2 |
| Employment type | Employee |
| Income type | Salary and Wages |
| Employment basis | Casual |
| Job title | Sales Representative |
| Gender | Female |
| Commencement date | 20 May 2024 |

Earnings

| | |
|-------------------------|--------|
| Gross payments | 889.65 |
| Overtime payments | 0.00 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 0.00 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 0.00 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 889.65 |

Lump Sum Amounts

| | |
|--|------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|------------------|------|
| Car | 0.00 |
| Laundry | 3.75 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 0.00 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 3.75 |

Salary Sacrifice

| | |
|---------------------------------|------|
| Salary sacrifice super | 0.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 0.00 |

| | |
|-------------|--------|
| Gross total | 893.40 |
|-------------|--------|

Deductions

| | |
|------------------|------|
| Workplace giving | 0.00 |
| Union fees | 0.00 |
| Total deductions | 0.00 |

Tax

| | |
|--|--------|
| PAYG withholding | 245.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 245.00 |

Superannuation

| | |
|---|-------|
| Super guarantee contributions - Type L | 97.86 |
| Reportable employer super contributions | 0.00 |
| Total superannuation | 97.86 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

STP Year-To-Date Summary

OZ Office Supplies

Taylor Alvarado

Employment info

| | |
|-----------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Finalised for 2023/24 | Not final |
| STP readiness | STP Phase 2 |
| Employment type | Employee |
| Income type | Salary and Wages |
| Employment basis | Part-time |
| Job title | Merchandiser |
| Gender | Not stated |
| Commencement date | 20 May 2024 |

Earnings

| | |
|-------------------------|---------------|
| Gross payments | 554.40 |
| Overtime payments | 207.90 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 0.00 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 0.00 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 762.30 |

Lump Sum Amounts

| | |
|--|-------------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|-------------------------|---------------|
| Car | 122.85 |
| Laundry | 6.25 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 0.00 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 129.10 |

Salary Sacrifice

| | |
|---------------------------------|-------------|
| Salary sacrifice super | 0.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 0.00 |

Gross total 891.40

Deductions

| | |
|-------------------------|--------------|
| Workplace giving | 0.00 |
| Union fees | 10.00 |
| Total deductions | 10.00 |

Tax

| | |
|--|---------------|
| PAYG withholding | 288.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 288.00 |

Superannuation

| | |
|---|--------------|
| Super guarantee contributions - Type L | 60.98 |
| Reportable employer super contributions | 0.00 |
| Total superannuation | 60.98 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|-------------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

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.

MARKING GUIDE

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 20YY05XX 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 modified | Type | Size |
|------------------------------------|--------|-------------------|---------------------|-------|
| 20240527_AccrualByFundDetailReport | OK | 9/07/2024 1:34 PM | Microsoft Edge P... | 41 KB |
| 20240527_BalanceSheetReport | OK | 9/07/2024 1:36 PM | Microsoft Edge P... | 45 KB |
| 20240527_LeaveBalanceDetailReport | OK | 9/07/2024 1:35 PM | Microsoft Edge P... | 41 KB |
| 20240527_PayrollActivityReport | OK | 9/07/2024 1:34 PM | Microsoft Edge P... | 45 KB |
| 20240527_PayrollRegisterReport | OK | 9/07/2024 1:34 PM | Microsoft Edge P... | 45 KB |
| 20240527_PayrollSummaryReport | OK | 9/07/2024 1:34 PM | Microsoft Edge P... | 49 KB |
| 20240527_ProfitAndLossReport | OK | 9/07/2024 1:36 PM | Microsoft Edge P... | 44 KB |

> OZ Office Supplies > MAY_2024_Payroll Search MAY_2024_Payroll

Details

| Name | Status | Date modified | Type | Size |
|-----------------------------------|--------|--------------------|------------------------|-------|
| 20240527_Balance_Sheet | ✔ | 12/09/2024 9:24 PM | Adobe Acrobat Docum... | 18 KB |
| 20240527_Leave_Balances | ✔ | 12/09/2024 9:17 PM | Adobe Acrobat Docum... | 17 KB |
| 20240527_Payroll_Activity_Details | ✔ | 12/09/2024 9:05 PM | Adobe Acrobat Docum... | 29 KB |
| 20240527_Payroll_Activity_Summary | ✔ | 12/09/2024 9:08 PM | Adobe Acrobat Docum... | 20 KB |
| 20240527_Payroll_Employee_Summary | ✔ | 12/09/2024 9:12 PM | Adobe Acrobat Docum... | 18 KB |
| 20240527_Profit_and_Loss | ✔ | 12/09/2024 9:22 PM | Adobe Acrobat Docum... | 17 KB |
| 20240527_Superannuation_Accruals | ✔ | 12/09/2024 9:19 PM | Adobe Acrobat Docum... | 19 KB |

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 the actions required in OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending XX/06/20YY, XX/6/20YY, XX/6/20YY and XX/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.

MARKING GUIDE

The candidate must follow OZ Office Supplies Payroll Policy and Procedures to process the payroll for the weeks ending XX/06/20YY, XX/6/20YY, XX/6/20YY and XX/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 7 Holden Street, Camperdown NSW 2482 0408040810 | | | | | | | |
| Payroll activity report 01 Jun 2024 - 30 Jun 2024 | | | | | | | |
| 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 | 682.32 | 17.54 | 11.60 |
| Ben Xing | 3,649.85 | 240.00 | 737.00 | 2,672.85 | 399.88 | 17.54 | 6.00 |
| Codie Ritson | 3,732.76 | 40.00 | 556.16 | 3,136.60 | 410.60 | 17.54 | 5.50 |
| Kris Cox | 2,968.30 | 0.00 | 773.00 | 2,195.30 | 324.86 | 0.00 | 0.00 |
| Taylor Alvarado | 3,886.55 | 40.00 | 1,255.05 | 2,591.50 | 241.38 | 13.80 | 0.00 |
| Grand total | 20,468.56 | 360.00 | 4,615.36 | 15,493.20 | 2,059.04 | 66.42 | 23.10 |

Payroll Employee Summary

OZ Office Supplies

For the period 1 June 2024 to 30 June 2024

| EMPLOYEE | EARNINGS | DEDUCTIONS | TAX | SUPER | NET PAY | REIMB. |
|-----------------|------------------|---------------|-----------------|-----------------|------------------|-------------|
| Alex Anderson | 6,231.10 | 40.00 | 1,294.00 | 682.32 | 4,897.10 | 0.00 |
| Ben Xing | 3,649.85 | 240.00 | 737.00 | 399.88 | 2,672.85 | 0.00 |
| Codie Ritson | 3,732.76 | 40.00 | 556.00 | 410.60 | 3,136.76 | 0.00 |
| Kris Cox | 2,968.30 | 0.00 | 773.00 | 324.86 | 2,195.30 | 0.00 |
| Taylor Alvarado | 3,886.55 | 40.00 | 1,255.00 | 241.38 | 2,591.55 | 0.00 |
| Total | 20,468.56 | 360.00 | 4,615.00 | 2,059.04 | 15,493.56 | 0.00 |

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 2024 - 31 May 2024

| 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 | Uniform Allowance | Allowance - laundry | 10.00 |
| Subtotal | | | 10.00 |
| Salary and wages | First Aid Allowance | Allowance - qualifications/certificates | 26.42 |
| Subtotal | | | 26.42 |
| 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 | Salary sacrifice and RESC | 50.00 |
| Subtotal | | | 50.00 |
| Superannuation Deductions Before Tax | | | 50.00 |
| Superannuation Expenses | Superannuation Guarantee | Superannuation guarantee | 532.04 |
| Subtotal | | | 532.04 |
| Superannuation Expenses | | | 532.04 |
| 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 |

Payroll Employee Summary

[Reorder columns](#)

OZ Office Supplies

For the period 1 May 2024 to 31 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 |

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
7 Holden Street, Camperdown
NSW 2482
0408040810

Balance sheet report

Accrual mode
31 May 2024

| | 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 | 582.04 |
| 2-1370 Union Fees Payable | 40.00 |
| Total Liabilities | 1,798.12 |
| Net Assets | 94,290.48 |
| 3-0000 Equity | |
| 3-1000 Owner's Funds Introduced/Personal Income | 100,000.00 |
| 3-9000 Current Year Earnings | (5,709.52) |
| Total Equity | 94,290.48 |

Balance Sheet

OZ Office Supplies
As at 31 May 2024

| | 31 May 2024 |
|----------------------------------|------------------|
| Assets | |
| Bank | |
| OZ Office Supplies | 96,088.52 |
| Total Bank | 96,088.52 |
| Total Assets | 96,088.52 |
| Liabilities | |
| Current Liabilities | |
| PAYG Withholdings Payable | 1,176.00 |
| Superannuation Payable | 582.04 |
| Uniform Fees Payable | 40.00 |
| Total Current Liabilities | 1,798.04 |
| Total Liabilities | 1,798.04 |
| Net Assets | 94,290.48 |
| Equity | |
| Current Year Earnings | (5,709.52) |
| Owner A Share Capital | 100,000.00 |
| Total Equity | 94,290.48 |

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 2024 - 31 May 2024

| Superannuation fund | | Employer membership number | | | Fund total (\$) |
|------------------------------|----------------------------|----------------------------|------------------|----------------|-----------------|
| AMP MYLIFE MYSUPER | | 1234567 | | | 418.41 |
| Employee name | Employee membership number | Super type | Pay period start | Pay period end | Amount (\$) |
| Alex Anderson | 012002 | Superannuation Guarantee | 20/05/2024 | 26/05/2024 | 170.58 |
| Total Alex Anderson | | | | | 170.58 |
| Employee name | Employee membership number | Super type | Pay period start | Pay period end | Amount (\$) |
| Ben Xing | 012876 | Salary Sacrifice | 20/05/2024 | 26/05/2024 | 50.00 |
| Ben Xing | 012876 | Superannuation Guarantee | 20/05/2024 | 26/05/2024 | 99.97 |
| Total Ben Xing | | | | | 149.97 |
| Employee name | Employee membership number | Super type | Pay period start | Pay period end | Amount (\$) |
| Kris Cox | 012 855 | Superannuation Guarantee | 20/05/2024 | 26/05/2024 | 97.86 |
| Total Kris Cox | | | | | 97.86 |
| Fund total | | | | | 418.41 |
| MERCER EASY SUPER | | | | | 60.98 |
| Employee name | Employee membership number | Super type | Pay period start | Pay period end | Amount (\$) |
| Taylor Alvarado | 442324 | Superannuation Guarantee | 20/05/2024 | 26/05/2024 | 60.98 |
| Total Taylor Alvarado | | | | | 60.98 |
| Fund total | | | | | 60.98 |
| REST INDUSTRY SUPER | | 998345 | | | 102.65 |
| Employee name | Employee membership number | Super type | Pay period start | Pay period end | Amount (\$) |
| Codie Ritson | 998345 | Superannuation Guarantee | 20/05/2024 | 26/05/2024 | 102.65 |
| Total Codie Ritson | | | | | 102.65 |
| Fund total | | | | | 102.65 |
| Grand total | | | | | 582.04 |

Superannuation Accruals

[Reorder columns](#)

OZ Office Supplies

For the period 1 May 2024 to 31 May 2024

| Employee | Employee group | Employee Number | Super Fund Name | USI | Contribution Type | Payment Date | Due Date | Status | Amount |
|-----------------|----------------|-----------------|------------------------------|----------------|-------------------|--------------|--------------|--------|---------------|
| Alex Anderson | None | 012002 | Resolution Life MyLife Super | 76746741299014 | SGC | 27 May 2024 | 28 July 2024 | | 170.58 |
| Ben Xing | None | 012876 | Resolution Life MyLife Super | 76746741299014 | SGC | 27 May 2024 | 28 July 2024 | | 99.97 |
| Ben Xing | None | 012876 | Resolution Life MyLife Super | 76746741299014 | Salary Sacrifice | 27 May 2024 | 28 July 2024 | | 50.00 |
| Codie Ritson | None | 998345 | Rest Super | RES0103AU | SGC | 27 May 2024 | 28 July 2024 | | 102.65 |
| Kris Cox | None | 012855 | Resolution Life MyLife Super | 76746741299014 | SGC | 27 May 2024 | 28 July 2024 | | 97.86 |
| Taylor Alvarado | None | 442324 | Mercer SmartSuper | 19905422981707 | SGC | 27 May 2024 | 28 July 2024 | | 60.98 |
| Total | | | | | | | | | 582.04 |

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 | \$5709.52 |
| Payroll Summary Report | |
| Total Salary and Wages Payroll Summary Report | \$5177.48 |
| Superannuation [Student must only include SG, not Salary Sacrifice] | <u>\$532.04</u> |
| | <u>\$5709.52</u> |
| Difference | 0 |

Profit and loss report

Accrual mode

01 May 2024 - 31 May 2024

| | Total |
|---------------------------------|-------------------|
| Gross Profit | 0.00 |
| 6-0000 Expenses | |
| 6-4000 Payroll Expenses | |
| 6-4050 Per KM Travel Expense | 122.85 |
| 6-4100 Salaries & Wages Expense | 5,018.21 |
| 6-4200 Superannuation Expense | 532.04 |
| 6-4230 First Aid Allowance | 26.42 |
| 6-4240 Uniform Allowance | 10.00 |
| Total Payroll Expenses | 5,709.52 |
| Total Expenses | 5,709.52 |
| Operating Profit | (5,709.52) |
| Net Profit | (5,709.52) |

Profit and Loss

OZ Office Supplies

For the month ended 31 May 2024

| | May 2024 |
|---------------------------------|-------------------|
| Gross Profit | - |
| Operating Expenses | |
| First Aid Allowance | 26.42 |
| Superannuation | 532.04 |
| Travel - National | 122.85 |
| Uniform Allowance | 10.00 |
| Wages and Salaries | 5,018.21 |
| Total Operating Expenses | 5,709.52 |
| Net Profit | (5,709.52) |

| | |
|---|------------|
| 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 2024 - 31 May 2024

| 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 | Uniform Allowance | Allowance - laundry | 10.00 |
| Subtotal | | | 10.00 |
| Salary and wages | First Aid Allowance | Allowance - qualifications/certificates | 26.42 |
| Subtotal | | | 26.42 |
| 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 | Salary sacrifice and RESC | 50.00 |

Payroll Employee Summary

[Reorder columns](#)

OZ Office Supplies

For the period 1 May 2024 to 31 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 |

Balance sheet report

Accrual mode
 31 May 2024

| | 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 | 582.04 |
| 2-1370 Union Fees Payable | 40.00 |
| Total Liabilities | 1,798.12 |
| Net Assets | 94,290.48 |
| 3-0000 Equity | |
| 3-1000 Owner's Funds Introduced/Personal Income | 100,000.00 |
| 3-9000 Current Year Earnings | (5,709.52) |
| Total Equity | 94,290.48 |

Balance Sheet

OZ Office Supplies
 As at 31 May 2024

31 May 2024

| | |
|----------------------------------|------------------|
| Assets | |
| Bank | |
| OZ Office Supplies | 96,088.52 |
| Total Bank | 96,088.52 |
| Total Assets | 96,088.52 |
| Liabilities | |
| Current Liabilities | |
| PAYG Withholdings Payable | 1,176.00 |
| Superannuation Payable | 582.04 |
| Uniform Fees Payable | 40.00 |
| Total Current Liabilities | 1,798.04 |
| Total Liabilities | 1,798.04 |
| Net Assets | 94,290.48 |
| Equity | |
| Current Year Earnings | (5,709.52) |
| Owner A Share Capital | 100,000.00 |
| Total Equity | 94,290.48 |

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: XX June 20YY

Good morning, Kelly,

Welcome to OZ Office Supplies.

I have a question about my pay for the week ending XX/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.

Timesheet Details
From XX May 20YY to XX June 20YY
OZ Office Supplies

| Week Ending | Employee | Employee Group | Earnings Rate | Calendar | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total |
|-------------|----------|----------------------|-------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-------|
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 24 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 7 | 7 | 7 | 9 | 0 | 0 | 0 | 30 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 7 | 7.5 | 3.5 | 0 | 0 | 0 | 0 | 18 |
| | | | | | | | | | | | | |

Approved by: Peter Phillips Position: Administration Manager Date: XX/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

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 XX/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"> 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? <p>The first question is to elicit information from the student on the amount the employee has been underpaid, how to correct the underpayment and their understanding of the National Employment Standards. To work out the underpayment amount for Kris Cox, the student must calculate the following:</p> <ul style="list-style-type: none"> • amount A = how much the employee should have been paid with respect to a particular entitlement | <input type="checkbox"/> | |

| | | |
|---|--------------------------|--|
| <ul style="list-style-type: none"> 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. | | |
|---|--|--|

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

I have a question about my pay for the week ending XX/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.

Timesheet Details
From XX May 20YY to XX June 20YY
OZ Office Supplies

| Week Ending | Employee | Employee Group | Earnings Rate | Calendar | Mon | Tue | Wed | Thu | Fri | Sat | Sun | Total |
|-------------|----------|----------------------|-------------------------|-----------------|-----|-----|-----|-----|-----|-----|-----|-------|
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 8 | 8 | 8 | 0 | 0 | 0 | 0 | 24 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 8 | 0 | 0 | 0 | 0 | 0 | 0 | 8 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 7 | 7 | 7 | 9 | 0 | 0 | 0 | 30 |
| XX/06/20YY | Kris Cox | Sales Representative | Hourly + Casual loading | Weekly Calendar | 7 | 7.5 | 3.5 | 0 | 0 | 0 | 0 | 18 |
| | | | | | | | | | | | | |

Approved by: Peter Phillips

Position: Administration Manager

Date: XX/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 XX/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: | XX June 20YY |

Good morning, Kelly,

Further to our discussion yesterday regarding the number of hours paid to Kris Cox for the week ending XX/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/Xero 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/Xero 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 screenshot shows the 'Create pay run' process in MYOB. It includes a progress bar with five steps: 1. Select pay period, 2. Calculate pays, 3. Record and report, 4. Prepare pay slips, and 5. Done!. Below the progress bar, the 'Select pay run details' section is visible. The 'Pay cycle' is set to 'Unscheduled', 'Pay period start' is 10/06/2024, 'Pay period end' is 16/06/2024, and 'Date of payment' is 24/06/2024. A red box highlights the 'Unscheduled' dropdown and the date fields. A 'Next' button is circled in red at the bottom right.

The payment date must be **XX/06/20YY**.

| | Wages | Commission | Uniform | SG | PAYG | Net | Gross |
|-------------------------|-----------------|---------------|---------------|----------------|----------------|----------------|-----------------|
| Wages based on 26 Hours | \$807.30 | \$82.50 | \$3.75 | \$97.88 | \$245.00 | \$648.55 | \$893.55 |
| Wages based on 30 Hours | \$931.50 | \$82.50 | \$3.75 | \$111.54 | \$288.00 | \$729.75 | \$1017.75 |
| | \$124.20 | \$0.00 | \$0.00 | \$13.66 | \$43.00 | \$81.20 | \$124.20 |

The student's submission must reflect the pay slip 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

ABN. 26 008 672 179

Pay Slip For: Cox, Kris

Classification: Commercial Sales Award [MA000083] – Commercial

Reference Number: 51

Hourly Rate: \$31.0500

Payment Date: 24/6/2024

Pay Period From: 10/6/2024 To: 16/6/2024

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 | | | \$13.66 | \$436.38 | Superannuation Expenses |

Kris Cox
5 Knight Street
Sydney NSW 2000

PAID BY
OZ Office Supplies
7 Holden Street
Camperdown NSW 2482
ABN 26 008 672 179

EMPLOYMENT DETAILS
Pay Frequency: Weekly
Employment Basis: Casual
employment
Classification: Commercial
Sales Award [MA000083] –
Commercial Traveller

Pay Period: 10/06/2024 - 16/06/2024 Payment Date: 17/06/2024 Total Earnings: **\$124.20** Net Pay: **\$81.20**

| | | | THIS PAY | YTD |
|---|----------|--------------|-----------------|-------------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 4.0000 | \$31.0500 | \$124.20 | \$2,639.25 |
| Other Previous Earnings | | | | \$633.50 |
| | | TOTAL | \$124.20 | \$3,272.75 |
| TAX | | | | |
| PAYG | | | \$43.00 | \$879.00 |
| | | TOTAL | \$43.00 | \$879.00 |
| SUPERANNUATION | | | | |
| SGC - Resolution Life MyLife Super - 012855 | | | \$13.66 | \$358.35 |
| | | TOTAL | \$13.66 | \$358.35 |
| PAYMENT DETAILS | | | | |
| (111-000)***455 | Kris Cox | REFERENCE | | AMOUNT |
| | | Wages | | \$81.20 |

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/Xero 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/Xero 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.

Kris Cox Standard Pay 01/07/20YY.

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 | 22.80 | 752.40 | ▼ |
| Annual Leave Loading | 0.00 | 0.00 | ▼ |
| Annual Leave Pay | 0.00 | 0.00 | ▼ |
| Personal Leave Pay | 0.00 | 0.00 | ▼ |
| Commission | | 0.00 | ▼ |
| Uniform Allowance | | 3.75 | ▼ |
| Taxes | | | |
| PAYG Withholding | | Calculated | ▼ |
| Leave | | | |
| Annual leave Part time hourly | Calculated | | |
| Personal leave Part time hourly | Calculated | | |
| Expense | | | |
| Superannuation Guarantee | | 0.00 | ▼ |

| | | | | |
|----------------------------------|---------------------|------------------|----------------------|------------------------------------|
| Employee Name Kris Cox | | Salary View | Earnings YTD View | Next Payment Date 01 Jul |
| Details | Employment | Taxes | Leave | Bank Accounts |
| Payslips | Pay Template | Opening Balances | Notes | |

Pay Template

| Earnings Rate | Hours | Rate | Total |
|----------------|---------|-----------|--------|
| Ordinary Hours | 22.8000 | 33.000000 | 752.40 |

| Earnings Rate | Fixed Amount |
|---------------|--------------|
| Commission | |

+ Add Earnings Line

| Deduction Type | Amount |
|--------------------------|--------|
| Union Fees/Subscriptions | 3.75 |

+ Add Deduction Line

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

+ Add Superannuation Line

+ Add Reimbursement Line

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

- Confirm the hours listed on Kris' payslip dated XX/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 XX/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 XX/06/20YY |
| Date: | XX June 20YY |

Good morning, Kris,

Thank you for your email regarding the number of hours you were paid for the week ending **XX/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 **XX 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 | SG | PAYG | Net | Gross |
|-------------------------|-----------------|---------------|---------------|----------------|----------------|----------------|-----------------|
| Wages based on 26 Hours | \$807.30 | \$82.50 | \$3.75 | \$97.88 | \$245.00 | \$648.55 | \$893.55 |
| Wages based on 30 Hours | \$931.50 | \$82.50 | \$3.75 | \$111.54 | \$288.00 | \$729.75 | \$1017.75 |
| | \$124.20 | \$0.00 | \$0.00 | \$13.66 | \$43.00 | \$81.20 | \$124.20 |

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 20YY/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/Xero matches what you've sent to the ATO for the payroll year. | |
| Print the Payroll register report for the 20YY/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 2024 - 30 Jun 2024

| Employee name | Salary and wages (\$) | Deductions (\$) | Taxes (\$) | Net pay (\$) | Expenses (\$) | Hours accrued | Hours taken |
|-------------------------|---------------------------------|-----------------|-----------------|-----------------|---------------|---------------|--------------------|
| Alex Anderson | 7,781.79 | 50.00 | 1,515.19 | 6,116.60 | 852.90 | 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 | | 852.90 |
| Total | | | | | 0.00 | | 852.90 |
| Ben Xing | 4,558.65 | 300.00 | 920.00 | 3,338.65 | 499.85 | 21.93 | 6.00 |
| Type | Pay item name | | | | Hours | | Amount (\$) |
| Salary and wages | Annual Leave Loading | | | | 3.50 | | 14.65 |

| 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 | 499.85 | 21.93 | 6.00 |
| Type | Pay item name | | | | Hours | | Amount (\$) |
| Salary and wages | Annual Leave Pay | | | | 3.50 | | 83.71 |
| 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 | | | | 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 | | 499.85 |
| Total | | | | | 0.00 | | 499.85 |
| Codie Ritson | 4,665.95 | 50.00 | 695.20 | 3,920.75 | 513.25 | 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 (\$) |

| 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 | 513.25 | 21.93 | 5.50 |
| Type | Pay item name | | | | Hours | | Amount (\$) |
| Taxes | PAYG Withholding | | | | 0.00 | | 695.20 |
| 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 | | 513.25 |
| Total | | | | | 0.00 | | 513.25 |
| Kris Cox | 3,985.90 | 0.00 | 1,061.00 | 2,924.90 | 436.38 | 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 | | 436.38 |
| Total | | | | | 0.00 | | 436.38 |
| Taylor Alvarado | 4,777.95 | 50.00 | 1,543.05 | 3,184.90 | 302.36 | 0.00 | 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 |

Payroll Employee Summary

[Reorder columns](#)

OZ Office Supplies

For the period 1 July 2023 to 30 June 2024

| Employee | Earnings | Deductions | Tax | Super | Net Pay | Reimb. |
|-----------------|------------------|---------------|-----------------|-----------------|------------------|-------------|
| Alex Anderson | 7,781.79 | 50.00 | 1,615.00 | 852.90 | 6,116.79 | 0.00 |
| Ben Xing | 4,558.65 | 300.00 | 920.00 | 499.85 | 3,338.65 | 0.00 |
| Codie Ritson | 4,665.95 | 50.00 | 695.00 | 513.25 | 3,920.95 | 0.00 |
| Kris Cox | 3,985.90 | 0.00 | 1,061.00 | 436.38 | 2,924.90 | 0.00 |
| Taylor Alvarado | 4,777.95 | 50.00 | 1,543.00 | 302.36 | 3,184.95 | 0.00 |
| Total | 25,770.24 | 450.00 | 5,834.00 | 2,604.74 | 19,486.24 | 0.00 |

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

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

Payroll activity report
 01 May 2024 - 30 Jun 2024

| 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 | 852.90 | 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 | | | 852.90 | | |
| Total | | | | | 852.90 | | |

| | | | | | | | |
|----------------------|------------------|---------------------|---------------|-----------------|--------------------|--------------|-------------|
| Ben King | 4,558.65 | 300.00 | 920.00 | 3,338.65 | 499.85 | 21.93 | 6.00 |
| Pay item name | Type | STP Category | | Hours | Amount (\$) | | |
| Annual Leave Loading | Salary and wages | Gross payments | | 3.50 | 14.65 | | |

| Employee name | Salary and wages (\$) | Deductions (\$) | Taxes (\$) | Net pay (\$) | Expenses (\$) | Hours accrued | Hours taken |
|---------------------------------|--------------------------------------|--|---------------|-----------------|--------------------|---------------|-------------|
| Ben King | 4,558.65 | 300.00 | 920.00 | 3,338.65 | 499.85 | 21.93 | 6.00 |
| Pay item name | Type | STP Category | | Hours | Amount (\$) | | |
| Annual Leave Pay | Salary and wages | Gross payments | | 3.50 | 83.71 | | |
| 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 | 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 | | | 499.85 | | |
| Total | | | | | 499.85 | | |

| | | | | | | | |
|----------------------|------------------|--|---------------|-----------------|--------------------|--------------|-------------|
| Codie Ritson | 4,665.95 | 50.00 | 695.20 | 3,920.75 | 513.25 | 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 (\$) | | |

| 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 | 513.25 | 21.93 | 5.50 |
| 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 | | | 695.20 | | |
| Total | | | | | 695.20 | | |
| Pay item name | Type | STP Category | | Hours | Amount (\$) | | |
| Superannuation Guarantee | Superannuation Expenses | Superannuation guarantee | | | 513.25 | | |
| Total | | | | | 513.25 | | |
| Kris Cox | 3,985.90 | 0.00 | 1,061.00 | 2,924.90 | 436.38 | 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 - laundry | | | 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 | | | 436.38 | | |
| Total | | | | | 436.38 | | |
| Taylor Alvarado | 4,777.95 | 50.00 | 1,543.05 | 3,184.90 | 302.36 | 0.00 | 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 - laundry | | | 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 | | |

| 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 | 302.36 | 0.00 | 0.00 |
| Pay item name | Type | STP Category | | Hours | Amount (\$) | | |
| Total | | | | | 50.00 | | |
| 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 | | | 302.36 | | |
| Total | | | | | 302.36 | | |
| Grand total | 25,770.24 | 450.00 | 5,834.44 | 19,485.80 | 2,604.74 | 65.79 | 23.10 |

Payroll Activity Details

OZ Office Supplies

For the period 1 July 2023 to 30 June 2024

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|----------|---------------|----------|------|---------------|-------|--------|
|----------|---------------|----------|------|---------------|-------|--------|

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 |

Alex Anderson - 03 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|---------------------|-------------|---------|---------|-----------------|
| Alex Anderson | Earnings | First Aid Allowance | 3 June 2024 | 0.0000 | 0.0000 | 12.23 |
| Alex Anderson | Earnings | Ordinary Hours | 3 June 2024 | 40.4858 | 38.0000 | 1,538.46 |
| Total Earnings | | | | | | 1,550.69 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|-------------|--------|--------|--------------|
| Alex Anderson | Deduction | Union Fees/Subscriptions | 3 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

Tax

| | | | | | | |
|------------------|-----|--------------------|-------------|--------|--------|---------------|
| Alex Anderson | Tax | Claimed Tax Offset | 3 June 2024 | 0.0000 | 0.0000 | (31.00) |
| Alex Anderson | Tax | PAYG | 3 June 2024 | 0.0000 | 0.0000 | 352.00 |
| Total Tax | | | | | | 321.00 |

Super

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|--------------------|---------------|---|-------------|---------------|--------|---------------|
| Alex Anderson | Super | Superannuation Guarantee Contribution (SGC) | 3 June 2024 | 0.0000 | 0.0000 | 170.58 |
| Total Super | | | | | | 170.58 |

Net Pay

| | | | | | | |
|----------------------|---------|---------|-------------|--------|--------|-----------------|
| Alex Anderson | Net Pay | Net Pay | 3 June 2024 | 0.0000 | 0.0000 | 1,219.69 |
| Total Net Pay | | | | | | 1,219.69 |

Payment

| | | | | | | |
|----------------------|---------|---------|-------------|--------|--------|-----------------|
| Alex Anderson | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 200.00 |
| Alex Anderson | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 1,019.69 |
| Total Payment | | | | | | 1,219.69 |

Alex Anderson - 10 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|---------------------|--------------|---------|---------|-----------------|
| Alex Anderson | Earnings | First Aid Allowance | 10 June 2024 | 0.0000 | 0.0000 | 12.23 |
| Alex Anderson | Earnings | Ordinary Hours | 10 June 2024 | 40.4858 | 38.0000 | 1,538.46 |
| Total Earnings | | | | | | 1,550.69 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|--------------|--------|--------|--------------|
| Alex Anderson | Deduction | Union Fees/Subscriptions | 10 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

Tax

| | | | | | | |
|------------------|-----|--------------------|--------------|--------|--------|---------------|
| Alex Anderson | Tax | Claimed Tax Offset | 10 June 2024 | 0.0000 | 0.0000 | (31.00) |
| Alex Anderson | Tax | PAYG | 10 June 2024 | 0.0000 | 0.0000 | 352.00 |
| Total Tax | | | | | | 321.00 |

Super

| | | | | | | |
|--------------------|-------|---|--------------|--------|--------|---------------|
| Alex Anderson | Super | Superannuation Guarantee Contribution (SGC) | 10 June 2024 | 0.0000 | 0.0000 | 170.58 |
| Total Super | | | | | | 170.58 |

Net Pay

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|-----------------|
| Alex Anderson | Net Pay | Net Pay | 10 June 2024 | 0.0000 | 0.0000 | 1,219.69 |
| Total Net Pay | | | | | | 1,219.69 |

Payment

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|-----------------|
| Alex Anderson | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 200.00 |
| Alex Anderson | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 1,019.69 |
| Total Payment | | | | | | 1,219.69 |

Alex Anderson - 17 June 2024

Earnings

| | | | | | | |
|---------------|----------|---|--------------|---------|--------|--------|
| Alex Anderson | Earnings | Annual Leave | 17 June 2024 | 40.4858 | 4.0000 | 161.94 |
| Alex Anderson | Earnings | Annual Leave - Leave Loading (17.5%, exempt from SGC) | 17 June 2024 | 7.0850 | 4.0000 | 28.34 |
| Alex Anderson | Earnings | First Aid Allowance | 17 June 2024 | 0.0000 | 0.0000 | 12.23 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------|---------------|---|--------------|---------------|---------|-----------------|
| Alex Anderson | Earnings | Ordinary Hours | 17 June 2024 | 40.4858 | 34.0000 | 1,376.52 |
| Total Earnings | | | | | | 1,579.03 |
| Deduction | | | | | | |
| Alex Anderson | Deduction | Union Fees/Subscriptions | 17 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Alex Anderson | Tax | Claimed Tax Offset | 17 June 2024 | 0.0000 | 0.0000 | (31.00) |
| Alex Anderson | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 362.00 |
| Total Tax | | | | | | 331.00 |
| Super | | | | | | |
| Alex Anderson | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 170.58 |
| Total Super | | | | | | 170.58 |
| Net Pay | | | | | | |
| Alex Anderson | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 1,238.03 |
| Total Net Pay | | | | | | 1,238.03 |
| Payment | | | | | | |
| Alex Anderson | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 200.00 |
| Alex Anderson | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 1,038.03 |
| Total Payment | | | | | | 1,238.03 |

Alex Anderson - 24 June 2024

| | | | | | | |
|------------------------|-----------|---|--------------|---------|---------|-----------------|
| Earnings | | | | | | |
| Alex Anderson | Earnings | First Aid Allowance | 24 June 2024 | 0.0000 | 0.0000 | 12.23 |
| Alex Anderson | Earnings | Ordinary Hours | 24 June 2024 | 40.4858 | 30.4000 | 1,230.77 |
| Alex Anderson | Earnings | Personal (Sick/Carer's) Leave | 24 June 2024 | 40.4858 | 7.6000 | 307.69 |
| Total Earnings | | | | | | 1,550.69 |
| Deduction | | | | | | |
| Alex Anderson | Deduction | Union Fees/Subscriptions | 24 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Alex Anderson | Tax | Claimed Tax Offset | 24 June 2024 | 0.0000 | 0.0000 | (31.00) |
| Alex Anderson | Tax | PAYG | 24 June 2024 | 0.0000 | 0.0000 | 352.00 |
| Total Tax | | | | | | 321.00 |
| Super | | | | | | |
| Alex Anderson | Super | Superannuation Guarantee Contribution (SGC) | 24 June 2024 | 0.0000 | 0.0000 | 170.58 |
| Total Super | | | | | | 170.58 |
| Net Pay | | | | | | |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|----------------------|---------------|----------|--------------|---------------|--------|-----------------|
| Alex Anderson | Net Pay | Net Pay | 24 June 2024 | 0.0000 | 0.0000 | 1,219.69 |
| Total Net Pay | | | | | | 1,219.69 |

Payment

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|-----------------|
| Alex Anderson | Payment | Payment | 24 June 2024 | 0.0000 | 0.0000 | 200.00 |
| Alex Anderson | Payment | Payment | 24 June 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 |

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 |

Ben Xing - 03 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|----------------|-------------|---------|---------|---------------|
| Ben Xing | Earnings | Ordinary Hours | 3 June 2024 | 23.9158 | 38.0000 | 908.80 |
| Total Earnings | | | | | | 908.80 |

Deduction

| | | | | | | |
|------------------------|-----------|---------------------------------------|-------------|--------|--------|--------------|
| Ben Xing | Deduction | Pre-Tax Voluntary Contribution (RESC) | 3 June 2024 | 0.0000 | 0.0000 | 50.00 |
| Ben Xing | Deduction | Union Fees/Subscriptions | 3 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 60.00 |

Tax

| | | | | | | |
|----------|-----|------|-------------|--------|--------|--------|
| Ben Xing | Tax | PAYG | 3 June 2024 | 0.0000 | 0.0000 | 113.00 |
|----------|-----|------|-------------|--------|--------|--------|

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|--------------------------------|---------------|---|--------------|---------------|---------|---------------|
| Ben Xing | Tax | Upwards Variation | 3 June 2024 | 0.0000 | 0.0000 | 70.00 |
| Total Tax | | | | | | 183.00 |
| Super | | | | | | |
| Ben Xing | Super | Superannuation Guarantee Contribution (SGC) | 3 June 2024 | 0.0000 | 0.0000 | 99.97 |
| Total Super | | | | | | 99.97 |
| Net Pay | | | | | | |
| Ben Xing | Net Pay | Net Pay | 3 June 2024 | 0.0000 | 0.0000 | 665.80 |
| Total Net Pay | | | | | | 665.80 |
| Payment | | | | | | |
| Ben Xing | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 665.80 |
| Total Payment | | | | | | 665.80 |
| Ben Xing - 10 June 2024 | | | | | | |
| Earnings | | | | | | |
| Ben Xing | Earnings | Annual Leave | 10 June 2024 | 23.9158 | 3.5000 | 83.71 |
| Ben Xing | Earnings | Annual Leave - Leave Loading (17.5%, exempt from SGC) | 10 June 2024 | 4.1853 | 3.5000 | 14.65 |
| Ben Xing | Earnings | Ordinary Hours | 10 June 2024 | 23.9158 | 34.5000 | 825.09 |
| Total Earnings | | | | | | 923.45 |
| Deduction | | | | | | |
| Ben Xing | Deduction | Pre-Tax Voluntary Contribution (RESC) | 10 June 2024 | 0.0000 | 0.0000 | 50.00 |
| Ben Xing | Deduction | Union Fees/Subscriptions | 10 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 60.00 |
| Tax | | | | | | |
| Ben Xing | Tax | PAYG | 10 June 2024 | 0.0000 | 0.0000 | 118.00 |
| Ben Xing | Tax | Upwards Variation | 10 June 2024 | 0.0000 | 0.0000 | 70.00 |
| Total Tax | | | | | | 188.00 |
| Super | | | | | | |
| Ben Xing | Super | Superannuation Guarantee Contribution (SGC) | 10 June 2024 | 0.0000 | 0.0000 | 99.97 |
| Total Super | | | | | | 99.97 |
| Net Pay | | | | | | |
| Ben Xing | Net Pay | Net Pay | 10 June 2024 | 0.0000 | 0.0000 | 675.45 |
| Total Net Pay | | | | | | 675.45 |
| Payment | | | | | | |
| Ben Xing | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 675.45 |
| Total Payment | | | | | | 675.45 |
| Ben Xing - 17 June 2024 | | | | | | |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------|---------------|---|--------------|---------------|---------|---------------|
| Earnings | | | | | | |
| Ben Xing | Earnings | Ordinary Hours | 17 June 2024 | 23.9158 | 35.5000 | 849.01 |
| Ben Xing | Earnings | Personal (Sick/Carer's) Leave | 17 June 2024 | 23.9158 | 2.5000 | 59.79 |
| Total Earnings | | | | | | 908.80 |
| Deduction | | | | | | |
| Ben Xing | Deduction | Pre-Tax Voluntary Contribution (RESC) | 17 June 2024 | 0.0000 | 0.0000 | 50.00 |
| Ben Xing | Deduction | Union Fees/Subscriptions | 17 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 60.00 |
| Tax | | | | | | |
| Ben Xing | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 113.00 |
| Ben Xing | Tax | Upwards Variation | 17 June 2024 | 0.0000 | 0.0000 | 70.00 |
| Total Tax | | | | | | 183.00 |
| Super | | | | | | |
| Ben Xing | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 99.97 |
| Total Super | | | | | | 99.97 |
| Net Pay | | | | | | |
| Ben Xing | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 665.80 |
| Total Net Pay | | | | | | 665.80 |
| Payment | | | | | | |
| Ben Xing | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 665.80 |
| Total Payment | | | | | | 665.80 |

Ben Xing - 24 June 2024

| | | | | | | |
|------------------------|-----------|---|--------------|---------|---------|---------------|
| Earnings | | | | | | |
| Ben Xing | Earnings | Ordinary Hours | 24 June 2024 | 23.9158 | 38.0000 | 908.80 |
| Total Earnings | | | | | | 908.80 |
| Deduction | | | | | | |
| Ben Xing | Deduction | Pre-Tax Voluntary Contribution (RESC) | 24 June 2024 | 0.0000 | 0.0000 | 50.00 |
| Ben Xing | Deduction | Union Fees/Subscriptions | 24 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 60.00 |
| Tax | | | | | | |
| Ben Xing | Tax | PAYG | 24 June 2024 | 0.0000 | 0.0000 | 113.00 |
| Ben Xing | Tax | Upwards Variation | 24 June 2024 | 0.0000 | 0.0000 | 70.00 |
| Total Tax | | | | | | 183.00 |
| Super | | | | | | |
| Ben Xing | Super | Superannuation Guarantee Contribution (SGC) | 24 June 2024 | 0.0000 | 0.0000 | 99.97 |
| Total Super | | | | | | 99.97 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------------------|---------------|---|--------------|---------------|---------|---------------|
| Net Pay | | | | | | |
| Ben Xing | Net Pay | Net Pay | 24 June 2024 | 0.0000 | 0.0000 | 665.80 |
| Total Net Pay | | | | | | 665.80 |
| Payment | | | | | | |
| Ben Xing | Payment | Payment | 24 June 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 |
| Codie Ritson - 03 June 2024 | | | | | | |
| Earnings | | | | | | |
| Codie Ritson | Earnings | First Aid Allowance | 3 June 2024 | 0.0000 | 0.0000 | 14.19 |
| Codie Ritson | Earnings | Ordinary Hours | 3 June 2024 | 24.1842 | 38.0000 | 919.00 |
| Total Earnings | | | | | | 933.19 |
| Deduction | | | | | | |
| Codie Ritson | Deduction | Union Fees/Subscriptions | 3 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Codie Ritson | Tax | PAYG | 3 June 2024 | 0.0000 | 0.0000 | 139.00 |
| Total Tax | | | | | | 139.00 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------------------|---------------|---|--------------|---------------|---------|---------------|
| Super | | | | | | |
| Codie Ritson | Super | Superannuation Guarantee Contribution (SGC) | 3 June 2024 | 0.0000 | 0.0000 | 102.65 |
| Total Super | | | | | | 102.65 |
| Net Pay | | | | | | |
| Codie Ritson | Net Pay | Net Pay | 3 June 2024 | 0.0000 | 0.0000 | 784.19 |
| Total Net Pay | | | | | | 784.19 |
| Payment | | | | | | |
| Codie Ritson | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 634.19 |
| Codie Ritson | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 150.00 |
| Total Payment | | | | | | 784.19 |
| Codie Ritson - 10 June 2024 | | | | | | |
| Earnings | | | | | | |
| Codie Ritson | Earnings | First Aid Allowance | 10 June 2024 | 0.0000 | 0.0000 | 14.19 |
| Codie Ritson | Earnings | Ordinary Hours | 10 June 2024 | 24.1842 | 38.0000 | 919.00 |
| Total Earnings | | | | | | 933.19 |
| Deduction | | | | | | |
| Codie Ritson | Deduction | Union Fees/Subscriptions | 10 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Codie Ritson | Tax | PAYG | 10 June 2024 | 0.0000 | 0.0000 | 139.00 |
| Total Tax | | | | | | 139.00 |
| Super | | | | | | |
| Codie Ritson | Super | Superannuation Guarantee Contribution (SGC) | 10 June 2024 | 0.0000 | 0.0000 | 102.65 |
| Total Super | | | | | | 102.65 |
| Net Pay | | | | | | |
| Codie Ritson | Net Pay | Net Pay | 10 June 2024 | 0.0000 | 0.0000 | 784.19 |
| Total Net Pay | | | | | | 784.19 |
| Payment | | | | | | |
| Codie Ritson | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 634.19 |
| Codie Ritson | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 150.00 |
| Total Payment | | | | | | 784.19 |
| Codie Ritson - 17 June 2024 | | | | | | |
| Earnings | | | | | | |
| Codie Ritson | Earnings | First Aid Allowance | 17 June 2024 | 0.0000 | 0.0000 | 14.19 |
| Codie Ritson | Earnings | Ordinary Hours | 17 June 2024 | 24.1842 | 38.0000 | 919.00 |
| Total Earnings | | | | | | 933.19 |
| Deduction | | | | | | |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------|---------------|---|--------------|---------------|--------|---------------|
| Codie Ritson | Deduction | Union Fees/Subscriptions | 17 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Codie Ritson | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 139.00 |
| Total Tax | | | | | | 139.00 |
| Super | | | | | | |
| Codie Ritson | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 102.65 |
| Total Super | | | | | | 102.65 |
| Net Pay | | | | | | |
| Codie Ritson | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 784.19 |
| Total Net Pay | | | | | | 784.19 |
| Payment | | | | | | |
| Codie Ritson | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 150.00 |
| Codie Ritson | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 634.19 |
| Total Payment | | | | | | 784.19 |

Codie Ritson - 24 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|-------------------------------|--------------|---------|---------|---------------|
| Codie Ritson | Earnings | First Aid Allowance | 24 June 2024 | 0.0000 | 0.0000 | 14.19 |
| Codie Ritson | Earnings | Ordinary Hours | 24 June 2024 | 24.1842 | 32.5000 | 785.99 |
| Codie Ritson | Earnings | Personal (Sick/Carer's) Leave | 24 June 2024 | 24.1842 | 5.5000 | 133.01 |
| Total Earnings | | | | | | 933.19 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|--------------|--------|--------|--------------|
| Codie Ritson | Deduction | Union Fees/Subscriptions | 24 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

Tax

| | | | | | | |
|------------------|-----|------|--------------|--------|--------|---------------|
| Codie Ritson | Tax | PAYG | 24 June 2024 | 0.0000 | 0.0000 | 139.00 |
| Total Tax | | | | | | 139.00 |

Super

| | | | | | | |
|--------------------|-------|---|--------------|--------|--------|---------------|
| Codie Ritson | Super | Superannuation Guarantee Contribution (SGC) | 24 June 2024 | 0.0000 | 0.0000 | 102.65 |
| Total Super | | | | | | 102.65 |

Net Pay

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|---------------|
| Codie Ritson | Net Pay | Net Pay | 24 June 2024 | 0.0000 | 0.0000 | 784.19 |
| Total Net Pay | | | | | | 784.19 |

Payment

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|---------------|
| Codie Ritson | Payment | Payment | 24 June 2024 | 0.0000 | 0.0000 | 150.00 |
| Codie Ritson | Payment | Payment | 24 June 2024 | 0.0000 | 0.0000 | 634.19 |
| Total Payment | | | | | | 784.19 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|--------------------------------|---------------|---|-------------|---------------|---------|---------------|
| 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 | | | | | | |
| Kris Cox | Tax | PAYG | 27 May 2024 | 0.0000 | 0.0000 | 245.00 |
| Total Tax | | | | | | 245.00 |
| Super | | | | | | |
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 27 May 2024 | 0.0000 | 0.0000 | 97.86 |
| Total Super | | | | | | 97.86 |
| Net Pay | | | | | | |
| Kris Cox | Net Pay | Net Pay | 27 May 2024 | 0.0000 | 0.0000 | 648.40 |
| Total Net Pay | | | | | | 648.40 |
| Payment | | | | | | |
| Kris Cox | Payment | Payment | 27 May 2024 | 0.0000 | 0.0000 | 648.40 |
| Total Payment | | | | | | 648.40 |
| Kris Cox - 03 June 2024 | | | | | | |
| Earnings | | | | | | |
| Kris Cox | Earnings | Commission | 3 June 2024 | 0.0000 | 0.0000 | 125.50 |
| Kris Cox | Earnings | Ordinary Hours | 3 June 2024 | 31.0500 | 24.0000 | 745.20 |
| Kris Cox | Earnings | Uniform Allowance | 3 June 2024 | 0.0000 | 0.0000 | 3.75 |
| Total Earnings | | | | | | 874.45 |
| Tax | | | | | | |
| Kris Cox | Tax | PAYG | 3 June 2024 | 0.0000 | 0.0000 | 238.00 |
| Total Tax | | | | | | 238.00 |
| Super | | | | | | |
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 3 June 2024 | 0.0000 | 0.0000 | 95.78 |
| Total Super | | | | | | 95.78 |
| Net Pay | | | | | | |
| Kris Cox | Net Pay | Net Pay | 3 June 2024 | 0.0000 | 0.0000 | 636.45 |
| Total Net Pay | | | | | | 636.45 |
| Payment | | | | | | |
| Kris Cox | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 636.45 |
| Total Payment | | | | | | 636.45 |
| Kris Cox - 10 June 2024 | | | | | | |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|-----------------------|---------------|---|--------------|---------------|--------|---------------|
| Earnings | | | | | | |
| Kris Cox | Earnings | Commission | 10 June 2024 | 0.0000 | 0.0000 | 235.00 |
| Kris Cox | Earnings | Ordinary Hours | 10 June 2024 | 31.0500 | 8.0000 | 248.40 |
| Kris Cox | Earnings | Uniform Allowance | 10 June 2024 | 0.0000 | 0.0000 | 3.75 |
| Total Earnings | | | | | | 487.15 |
| Tax | | | | | | |
| Kris Cox | Tax | PAYG | 10 June 2024 | 0.0000 | 0.0000 | 108.00 |
| Total Tax | | | | | | 108.00 |
| Super | | | | | | |
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 10 June 2024 | 0.0000 | 0.0000 | 53.17 |
| Total Super | | | | | | 53.17 |
| Net Pay | | | | | | |
| Kris Cox | Net Pay | Net Pay | 10 June 2024 | 0.0000 | 0.0000 | 379.15 |
| Total Net Pay | | | | | | 379.15 |
| Payment | | | | | | |
| Kris Cox | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 379.15 |
| Total Payment | | | | | | 379.15 |

Kris Cox - 17 June 2024

| | | | | | | |
|-----------------------|----------|---|--------------|---------|---------|-----------------|
| Earnings | | | | | | |
| Kris Cox | Earnings | Commission | 17 June 2024 | 0.0000 | 0.0000 | 82.50 |
| Kris Cox | Earnings | Ordinary Hours | 17 June 2024 | 31.0500 | 4.0000 | 124.20 |
| Kris Cox | Earnings | Ordinary Hours | 17 June 2024 | 31.0500 | 26.0000 | 807.30 |
| Kris Cox | Earnings | Uniform Allowance | 17 June 2024 | 0.0000 | 0.0000 | 3.75 |
| Total Earnings | | | | | | 1,017.75 |
| Tax | | | | | | |
| Kris Cox | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 43.00 |
| Kris Cox | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 245.00 |
| Total Tax | | | | | | 288.00 |
| Super | | | | | | |
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 13.66 |
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 97.88 |
| Total Super | | | | | | 111.54 |
| Net Pay | | | | | | |
| Kris Cox | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 81.20 |
| Kris Cox | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 648.55 |
| Total Net Pay | | | | | | 729.75 |
| Payment | | | | | | |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|----------------------|---------------|----------|--------------|---------------|--------|---------------|
| Kris Cox | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 648.55 |
| Kris Cox | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 81.20 |
| Total Payment | | | | | | 729.75 |

Kris Cox - 24 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|-------------------|--------------|---------|---------|---------------|
| Kris Cox | Earnings | Commission | 24 June 2024 | 0.0000 | 0.0000 | 150.50 |
| Kris Cox | Earnings | Ordinary Hours | 24 June 2024 | 31.0500 | 18.0000 | 558.90 |
| Kris Cox | Earnings | Uniform Allowance | 24 June 2024 | 0.0000 | 0.0000 | 3.75 |
| Total Earnings | | | | | | 713.15 |

Tax

| | | | | | | |
|------------------|-----|------|--------------|--------|--------|---------------|
| Kris Cox | Tax | PAYG | 24 June 2024 | 0.0000 | 0.0000 | 182.00 |
| Total Tax | | | | | | 182.00 |

Super

| | | | | | | |
|--------------------|-------|---|--------------|--------|--------|--------------|
| Kris Cox | Super | Superannuation Guarantee Contribution (SGC) | 24 June 2024 | 0.0000 | 0.0000 | 78.03 |
| Total Super | | | | | | 78.03 |

Net Pay

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|---------------|
| Kris Cox | Net Pay | Net Pay | 24 June 2024 | 0.0000 | 0.0000 | 531.15 |
| Total Net Pay | | | | | | 531.15 |

Payment

| | | | | | | |
|----------------------|---------|---------|--------------|--------|--------|---------------|
| Kris Cox | Payment | Payment | 24 June 2024 | 0.0000 | 0.0000 | 531.15 |
| Total Payment | | | | | | 531.15 |

Taylor Alvarado - 27 May 2024

Earnings

| | | | | | | |
|-----------------------|----------|--------------------|-------------|---------|----------|---------------|
| Taylor Alvarado | Earnings | Ordinary Hours | 27 May 2024 | 23.1000 | 24.0000 | 554.40 |
| Taylor Alvarado | Earnings | Sat Rate(Overtime) | 27 May 2024 | 34.6500 | 6.0000 | 207.90 |
| Taylor Alvarado | Earnings | Travel Allowance | 27 May 2024 | 0.9100 | 135.0000 | 122.85 |
| Taylor Alvarado | Earnings | Uniform Allowance | 27 May 2024 | 0.0000 | 0.0000 | 6.25 |
| Total Earnings | | | | | | 891.40 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|-------------|--------|--------|--------------|
| Taylor Alvarado | Deduction | Union Fees/Subscriptions | 27 May 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

Tax

| | | | | | | |
|------------------|-----|------|-------------|--------|--------|---------------|
| Taylor Alvarado | Tax | PAYG | 27 May 2024 | 0.0000 | 0.0000 | 288.00 |
| Total Tax | | | | | | 288.00 |

Super

| | | | | | | |
|--------------------|-------|---|-------------|--------|--------|--------------|
| Taylor Alvarado | Super | Superannuation Guarantee Contribution (SGC) | 27 May 2024 | 0.0000 | 0.0000 | 60.98 |
| Total Super | | | | | | 60.98 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|----------------------|---------------|----------|-------------|---------------|--------|---------------|
| Net Pay | | | | | | |
| Taylor Alvarado | Net Pay | Net Pay | 27 May 2024 | 0.0000 | 0.0000 | 593.40 |
| Total Net Pay | | | | | | 593.40 |

Payment

| | | | | | | |
|----------------------|---------|---------|-------------|--------|--------|---------------|
| Taylor Alvarado | Payment | Payment | 27 May 2024 | 0.0000 | 0.0000 | 593.40 |
| Total Payment | | | | | | 593.40 |

Taylor Alvarado - 03 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|--------------------|-------------|---------|----------|---------------|
| Taylor Alvarado | Earnings | Ordinary Hours | 3 June 2024 | 23.1000 | 24.0000 | 554.40 |
| Taylor Alvarado | Earnings | Sat Rate(Overtime) | 3 June 2024 | 34.6500 | 6.0000 | 207.90 |
| Taylor Alvarado | Earnings | Travel Allowance | 3 June 2024 | 0.9100 | 122.0000 | 111.02 |
| Taylor Alvarado | Earnings | Uniform Allowance | 3 June 2024 | 0.0000 | 0.0000 | 6.25 |
| Total Earnings | | | | | | 879.57 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|-------------|--------|--------|--------------|
| Taylor Alvarado | Deduction | Union Fees/Subscriptions | 3 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

Tax

| | | | | | | |
|------------------|-----|------|-------------|--------|--------|---------------|
| Taylor Alvarado | Tax | PAYG | 3 June 2024 | 0.0000 | 0.0000 | 284.00 |
| Total Tax | | | | | | 284.00 |

Super

| | | | | | | |
|--------------------|-------|---|-------------|--------|--------|--------------|
| Taylor Alvarado | Super | Superannuation Guarantee Contribution (SGC) | 3 June 2024 | 0.0000 | 0.0000 | 60.98 |
| Total Super | | | | | | 60.98 |

Net Pay

| | | | | | | |
|----------------------|---------|---------|-------------|--------|--------|---------------|
| Taylor Alvarado | Net Pay | Net Pay | 3 June 2024 | 0.0000 | 0.0000 | 585.57 |
| Total Net Pay | | | | | | 585.57 |

Payment

| | | | | | | |
|----------------------|---------|---------|-------------|--------|--------|---------------|
| Taylor Alvarado | Payment | Payment | 3 June 2024 | 0.0000 | 0.0000 | 585.57 |
| Total Payment | | | | | | 585.57 |

Taylor Alvarado - 10 June 2024

Earnings

| | | | | | | |
|-----------------------|----------|--------------------|--------------|---------|----------|---------------|
| Taylor Alvarado | Earnings | Ordinary Hours | 10 June 2024 | 23.1000 | 24.0000 | 554.40 |
| Taylor Alvarado | Earnings | Sat Rate(Overtime) | 10 June 2024 | 34.6500 | 6.0000 | 207.90 |
| Taylor Alvarado | Earnings | Travel Allowance | 10 June 2024 | 0.9100 | 136.0000 | 123.76 |
| Taylor Alvarado | Earnings | Uniform Allowance | 10 June 2024 | 0.0000 | 0.0000 | 6.25 |
| Total Earnings | | | | | | 892.31 |

Deduction

| | | | | | | |
|------------------------|-----------|--------------------------|--------------|--------|--------|--------------|
| Taylor Alvarado | Deduction | Union Fees/Subscriptions | 10 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|---------------------------------------|---------------|---|--------------|---------------|----------|-----------------|
| Tax | | | | | | |
| Taylor Alvarado | Tax | PAYG | 10 June 2024 | 0.0000 | 0.0000 | 288.00 |
| Total Tax | | | | | | 288.00 |
| Super | | | | | | |
| Taylor Alvarado | Super | Superannuation Guarantee Contribution (SGC) | 10 June 2024 | 0.0000 | 0.0000 | 60.98 |
| Total Super | | | | | | 60.98 |
| Net Pay | | | | | | |
| Taylor Alvarado | Net Pay | Net Pay | 10 June 2024 | 0.0000 | 0.0000 | 594.31 |
| Total Net Pay | | | | | | 594.31 |
| Payment | | | | | | |
| Taylor Alvarado | Payment | Payment | 10 June 2024 | 0.0000 | 0.0000 | 594.31 |
| Total Payment | | | | | | 594.31 |
| Taylor Alvarado - 17 June 2024 | | | | | | |
| Earnings | | | | | | |
| Taylor Alvarado | Earnings | Ordinary Hours | 17 June 2024 | 23.1000 | 24.0000 | 554.40 |
| Taylor Alvarado | Earnings | Sat Rate(Overtime) | 17 June 2024 | 34.6500 | 6.0000 | 207.90 |
| Taylor Alvarado | Earnings | Travel Allowance | 17 June 2024 | 0.9100 | 377.0000 | 343.07 |
| Taylor Alvarado | Earnings | Uniform Allowance | 17 June 2024 | 0.0000 | 0.0000 | 6.25 |
| Total Earnings | | | | | | 1,111.62 |
| Deduction | | | | | | |
| Taylor Alvarado | Deduction | Union Fees/Subscriptions | 17 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Taylor Alvarado | Tax | PAYG | 17 June 2024 | 0.0000 | 0.0000 | 359.00 |
| Total Tax | | | | | | 359.00 |
| Super | | | | | | |
| Taylor Alvarado | Super | Superannuation Guarantee Contribution (SGC) | 17 June 2024 | 0.0000 | 0.0000 | 60.98 |
| Total Super | | | | | | 60.98 |
| Net Pay | | | | | | |
| Taylor Alvarado | Net Pay | Net Pay | 17 June 2024 | 0.0000 | 0.0000 | 742.62 |
| Total Net Pay | | | | | | 742.62 |
| Payment | | | | | | |
| Taylor Alvarado | Payment | Payment | 17 June 2024 | 0.0000 | 0.0000 | 742.62 |
| Total Payment | | | | | | 742.62 |
| Taylor Alvarado - 24 June 2024 | | | | | | |
| Earnings | | | | | | |
| Taylor Alvarado | Earnings | Ordinary Hours | 24 June 2024 | 23.1000 | 23.0000 | 531.30 |

| EMPLOYEE | PAY ITEM TYPE | PAY ITEM | DATE | RATE PER UNIT | UNITS | AMOUNT |
|------------------------|---------------|---|--------------|---------------|----------|-----------------|
| Taylor Alvarado | Earnings | Sat Rate(Overtime) | 24 June 2024 | 34.6500 | 7.0000 | 242.55 |
| Taylor Alvarado | Earnings | Travel Allowance | 24 June 2024 | 0.9100 | 245.0000 | 222.95 |
| Taylor Alvarado | Earnings | Uniform Allowance | 24 June 2024 | 0.0000 | 0.0000 | 6.25 |
| Total Earnings | | | | | | 1,003.05 |
| Deduction | | | | | | |
| Taylor Alvarado | Deduction | Union Fees/Subscriptions | 24 June 2024 | 0.0000 | 0.0000 | 10.00 |
| Total Deduction | | | | | | 10.00 |
| Tax | | | | | | |
| Taylor Alvarado | Tax | PAYG | 24 June 2024 | 0.0000 | 0.0000 | 324.00 |
| Total Tax | | | | | | 324.00 |
| Super | | | | | | |
| Taylor Alvarado | Super | Superannuation Guarantee Contribution (SGC) | 24 June 2024 | 0.0000 | 0.0000 | 58.44 |
| Total Super | | | | | | 58.44 |
| Net Pay | | | | | | |
| Taylor Alvarado | Net Pay | Net Pay | 24 June 2024 | 0.0000 | 0.0000 | 669.05 |
| Total Net Pay | | | | | | 669.05 |
| Payment | | | | | | |
| Taylor Alvarado | Payment | Payment | 24 June 2024 | 0.0000 | 0.0000 | 669.05 |
| Total Payment | | | | | | 669.05 |

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.

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/Xero.

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/Xero - this shows the YTD amounts you've processed through payroll in MYOB/Xero.

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
7 Holden Street

Payroll year: 2023/24
Number of employees: 5

Camperdown
NSW 2482

ABN: 26 008 672 179

| Reconciliation to Payroll | YTD |
|---|-------------------|
| Total salary and wages as per payroll summary report | \$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 |
| Ancilliary 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 |
| ETP - tax free component | \$0.00 |
| ETP - taxable component | \$0.00 |
| ETP - tax withholding | \$0.00 |
| Total ETP excluding ETP tax | \$0.00 |
| Exempt Foreign Income | \$0.00 |
| 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 | \$50.00 |
| Allowance - tools | \$0.00 |
| Allowance - tasks | \$0.00 |
| Allowance - qualifications/certificates | \$132.10 |
| Total | \$1105.75 |
| RFBA | \$0.00 |
| Exempt from FBT under section 57A | \$0.00 |
| Deduction - work place giving | \$0.00 |
| Deduction - union/professional assoc fees | \$200.00 |
| Superannuation Guarantee | \$2604.74 |
| Reportable employer super contributions (RESC) | \$0.00 |

STP Year-To-Date Summary

OZ Office Supplies

Organisation info

| | |
|---------------------|---------------------------|
| Data for the period | 1 Jul 2023 to 30 Jun 2024 |
| Trading name | OZ Office Supplies |
| ABN | 26008672179 |
| Branch | 1 |

Earnings

| | |
|-------------------------|-----------------|
| Gross payments | 22801.21 |
| Overtime payments | 1117.14 |
| Bonuses and commissions | 0.00 |
| Directors fees | 0.00 |
| Total leave payments | 746.14 |
| Paid leave - Type A | 0.00 |
| Paid leave - Type C | 0.00 |
| Paid leave - Type O | 746.14 |
| Paid leave - Type P | 0.00 |
| Paid leave - Type U | 0.00 |
| Paid leave - Type W | 0.00 |
| Total earnings | 24664.49 |

Lump Sum Amounts

| | |
|--|-------------|
| Lump sum payments A - Terminated | 0.00 |
| Lump sum payments A - Redundancy | 0.00 |
| Lump sum payments B | 0.00 |
| Lump sum payments D | 0.00 |
| Lump sum payments E | 0.00 |
| Lump sum payments W | 0.00 |
| Employment termination payments - Type O | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Tax free | 0.00 |
| Taxable | 0.00 |
| Total Lump Sum | 0.00 |

Allowances

| | |
|-------------------------|----------------|
| Car | 923.65 |
| Laundry | 50.00 |
| Meals | 0.00 |
| Transport | 0.00 |
| Tools | 0.00 |
| Tasks | 0.00 |
| Qualifications | 132.10 |
| Travel | 0.00 |
| Other | 0.00 |
| Total allowances | 1105.75 |

Salary Sacrifice

| | |
|---------------------------------|---------------|
| Salary sacrifice super | 250.00 |
| Salary sacrifice other benefits | 0.00 |
| Total salary sacrifice | 250.00 |

| | |
|--------------------|-----------------|
| Gross total | 25520.24 |
|--------------------|-----------------|

Deductions

| | |
|-------------------------|---------------|
| Workplace giving | 0.00 |
| Union fees | 200.00 |
| Total deductions | 200.00 |

Tax

| | |
|--|----------------|
| PAYG withholding | 5834.00 |
| Employment termination payments - Type O | 0.00 |
| Employment termination payments - Type R | 0.00 |
| Total tax | 5834.00 |

Superannuation

| | |
|---|----------------|
| Super guarantee contributions - Type L | 2604.74 |
| Reportable employer super contributions | 250.00 |
| Total superannuation | 2854.74 |

Reportable Fringe Benefits (RFBA) and other amounts

| | |
|---|-------------|
| Reportable Fringe Benefits Amount | 0.00 |
| Reportable Fringe Benefits Amount, Exempt | 0.00 |
| Total RFBA | 0.00 |

Excludes Opening Balances

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.

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

Payroll summary report

01 May 2024 - 30 Jun 2024

| 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 | Uniform Allowance | Allowance - laundry | 50.00 |
| Subtotal | | | 50.00 |
| Salary and wages | First Aid Allowance | Allowance - qualifications/certificates | 132.10 |
| Subtotal | | | 132.10 |
| 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 | Salary sacrifice and RESC | 250.00 |
| Subtotal | | | 250.00 |
| Superannuation Deductions Before Tax | | | 250.00 |
| Superannuation Expenses | Superannuation Guarantee | Superannuation guarantee | 2,604.74 |
| Subtotal | | | 2,604.74 |
| Superannuation Expenses | | | 2,604.74 |
| 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 |

Payroll Employee Summary

Reorder columns

OZ Office Supplies

For the period 1 May 2024 to 30 June 2024

| Employee | Earnings | Deductions | Tax | Super | Net Pay | Reimb. |
|-----------------|------------------|---------------|-----------------|-----------------|------------------|-------------|
| Alex Anderson | 7,781.79 | 50.00 | 1,615.00 | 852.90 | 6,116.79 | 0.00 |
| Ben Xing | 4,558.65 | 300.00 | 920.00 | 499.85 | 3,338.65 | 0.00 |
| Codie Ritson | 4,665.95 | 50.00 | 695.00 | 513.25 | 3,920.95 | 0.00 |
| Kris Cox | 3,985.90 | 0.00 | 1,061.00 | 436.38 | 2,924.90 | 0.00 |
| Taylor Alvarado | 4,777.95 | 50.00 | 1,543.00 | 302.36 | 3,184.95 | 0.00 |
| Total | 25,770.24 | 450.00 | 5,834.00 | 2,604.74 | 19,486.24 | 0.00 |

Transaction Listing Summary

Reorder columns

OZ Office Supplies

For the period 1 June 2024 to 30 June 2024

| Pay Item Type | Pay Item | Amount |
|-------------------|---|-----------|
| Deduction | Union Fees/Subscriptions | 160.00 |
| Earnings | Annual Leave | 245.65 |
| Earnings | Annual Leave – Leave Loading (17.5%, exempt from SGC) | 42.99 |
| Earnings | Commission | 593.50 |
| Earnings | First Aid Allowance | 105.68 |
| Earnings | Ordinary Hours | 17,397.40 |
| Earnings | Personal (Sick/Carer's) Leave | 500.49 |
| Earnings | Sat Rate(Overtime) | 866.25 |
| Earnings | Travel Allowance | 800.80 |
| Earnings | Uniform Allowance | 40.00 |
| Payment | Payment | 15,574.76 |
| Super | Superannuation Guarantee Contribution (SGC) | 2,072.70 |
| Super / Deduction | Pre-Tax Voluntary Contribution (RESC) | 200.00 |
| Tax | Claimed Tax Offset | -124.00 |
| Tax | PAYG | 4,502.00 |
| Tax | Upwards Variation | 280.00 |

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 | <p>\$ 20,592.76</p> <p>-\$40.00 Uniform Allowance</p> <p>-\$200.00 Sal Sac Super</p> <hr/> <p>\$20,352.76</p> <hr/> <p>\$20,352 Rounded down for BAS</p> |
| Amounts withheld from payments shown at W1 | W2 | <p>\$ 4,658.36</p> <p>\$ 4,658.00 Rounded down for BAS</p> |
| 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 contribute to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.

Unfortunately, after just five weeks into his new job, Taylor Alvarado received distressing news from his family in Brazil. A critical family matter demanded his immediate attention, compelling him to make the difficult decision to resign and return home. Understanding the situation's urgency, Taylor informed you on XX/06/20YY that his last day of work would be XX/07/20YY.

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](#) Use the timesheet to:

- a. Calculate payroll for the pay for the week of XX/06/20YY – XX/07/20YY . 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 XX/07/20YY). 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 XX/06/20YY – XX/07/20YY

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

ABN. 26 008 672 179

Pay Slip For: Alvarado, Taylor

Classification: Commercial Sales Award [MA000083] - Merchandiser

Annual Salary: \$36,036.00

Reference Number: 52

Hourly Rate: \$23.1000

Payment Date: 1/7/2024

Pay Period From: 24/6/2024 To: 30/6/2024

GROSS PAY: \$928.71

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$641.70

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 Fee | | | -\$10.00 | -\$10.00 | Deduction |
| PAYG Withholding | | | -\$277.01 | -\$277.01 | Tax |
| Annual leave accrual | 2.30 | | | 13.80 | Entitlements |
| Superannuation Guarantee | | | \$60.98 | \$60.98 | Superannuation Expenses |

Taylor Alvarado
 2 Grevillea Street
 Eastern Creek NSW 2766

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$28,829.00
 Employment Basis: Part-time
 employment
 Classification: Commercial
 Sales Award [MA000083] -
 Merchandiser

Pay Period: 24/06/2024 - 30/06/2024 Payment Date: 01/07/2024 Total Earnings: **\$928.71** Net Pay: **\$641.71**

| | | | THIS PAY | YTD |
|----------------------------------|--------------------|--------------|-----------------|-----------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 24.0000 | \$23.1000 | \$554.40 | \$554.40 |
| Sat Rate(Overtime) | 6.0000 | \$34.6500 | \$207.90 | \$207.90 |
| Travel Allowance | 176.0000 | \$0.9100 | \$160.16 | \$160.16 |
| Uniform Allowance | | | \$6.25 | \$6.25 |
| | | TOTAL | \$928.71 | \$928.71 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$10.00 |
| | | TOTAL | \$10.00 | \$10.00 |
| TAX | | | | |
| PAYG | | | \$277.00 | \$277.00 |
| | | TOTAL | \$277.00 | \$277.00 |
| SUPERANNUATION | | | | |
| SGC - Mercer SmartSuper - 442324 | | | \$63.76 | \$63.76 |
| | | TOTAL | \$63.76 | \$63.76 |
| LEAVE | | | | |
| | | ACCRUED | USED | BALANCE |
| Annual Leave in Hours | | 2.3077 | 0.0000 | 13.8462 |
| PAYMENT DETAILS | | | | |
| | | REFERENCE | | AMOUNT |
| (123-000)***7775 | TC and PL Alvarado | Wages | | \$641.71 |

b. Taylor Alvarado – Pay slip XX/07/20YY – XX/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 XX/07/20YY – XX/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

ABN. 26 008 672 179

Pay Slip For: Alvarado, Taylor

Classification: Commercial Sales Award [MA000083] - Merchandiser

Annual Salary: \$36,036.00

Reference Number: 53

Hourly Rate: \$23.1000

Payment Date: 5/7/2024

Pay Period From: 1/7/2024 To: 7/7/2024

GROSS PAY: \$546.51

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$374.50

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 Fee | | | -\$10.00 | -\$20.00 | Deduction |
| PAYG Withholding | | | -\$162.01 | -\$439.02 | Tax |
| Annual leave accrual | 1.54 | | | 15.34 | Entitlements |
| Superannuation Guarantee | | | \$53.13 | \$114.11 | Superannuation Expenses |

Taylor Alvarado
 2 Grevillea Street
 Eastern Creek NSW 2766

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$24,024.00
 Employment Basis: Part-time
 employment
 Classification: Commercial
 Sales Award [MA000083] -
 Merchandiser

Pay Period: 01/07/2024 - 07/07/2024 Payment Date: 05/07/2024 Total Earnings: **\$546.51** Net Pay: **\$374.51**

| | | | THIS PAY | YTD |
|----------------------------------|--------------------|--------------|-----------------|-------------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Ordinary Hours | 20.0000 | \$23.1000 | \$462.00 | \$1,016.40 |
| Travel Allowance | 86.0000 | \$0.9100 | \$78.26 | \$238.42 |
| Uniform Allowance | | | \$6.25 | \$12.50 |
| Other Previous Earnings | | | | \$207.90 |
| | | TOTAL | \$546.51 | \$1,475.22 |
| DEDUCTIONS | | | | |
| Union Fees/Subscriptions | | | \$10.00 | \$20.00 |
| | | TOTAL | \$10.00 | \$20.00 |
| TAX | | | | |
| PAYG | | | \$162.00 | \$439.00 |
| | | TOTAL | \$162.00 | \$439.00 |
| SUPERANNUATION | | | | |
| SGC - Mercer SmartSuper - 442324 | | | \$53.13 | \$116.89 |
| | | TOTAL | \$53.13 | \$116.89 |
| LEAVE | | | | |
| | | ACCRUED | USED | BALANCE |
| Annual Leave in Hours | | 1.5385 | 0.0000 | 15.3847 |
| PAYMENT DETAILS | | | | |
| | | REFERENCE | | AMOUNT |
| (123-000)***7775 | TC and PL Alvarado | Wages | | \$374.51 |

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.

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

Leave balance (detail) report

01 May 2024 - 31 Jul 2024

| Employee name | Employee no. | Leave | Status | Hours accrued | Hours taken | Available hours |
|-----------------|--------------|---------------------------------|--------|---------------|-------------|-----------------|
| Taylor Alvarado | OZOS0-4 | Personal leave Part time hourly | Active | 7.67 | 0.00 | 7.67 |
| Taylor Alvarado | OZOS0-4 | Annual leave Part time hourly | Active | 15.34 | 0.00 | 15.34 |

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

Leave Balances

Reorder columns

OZ Office Supplies
 As at 31 July 2024

| Employee | Employee Group | Leave Type | Units | Amount |
|-----------------|----------------|-------------------------------|---------|---------------|
| Taylor Alvarado | None | Annual Leave | 15,3847 | 417.58 |
| Taylor Alvarado | None | Personal (Sick/Carer's) Leave | 7,6920 | 177.69 |
| Total | | | | 595.27 |

Leave Balances

OZ Office Supplies
 As at 31 July 2024

| EMPLOYEE | EMPLOYEE GROUP | LEAVE TYPE | UNITS | AMOUNT |
|-----------------|----------------|-------------------------------|---------|---------------|
| Taylor Alvarado | None | Annual Leave | 15.3847 | 417.58 |
| Taylor Alvarado | None | Personal (Sick/Carer's) Leave | 7.6920 | 177.69 |
| Total | | | | 595.27 |

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

ABN. 26 008 672 179

Pay Slip For: Alvarado, Taylor

Classification: Commercial Sales Award [MA000083] - Merchandiser

Annual Salary: \$36,036.00

Reference Number: 54

Hourly Rate: \$23.1000

Payment Date: 5/7/2024

Pay Period From: 5/7/2024 To: 5/7/2024

GROSS PAY: \$354.35

Superannuation Fund: MERCER EASY SUPER

NET PAY: \$248.35

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 |
| Uniform Allowance | | | \$0.00 | \$12.50 | Wages |
| Per KM Travel Allowance | | | \$0.00 | \$238.42 | Wages |
| Saturday Rate(1.5x) | | | \$0.00 | \$207.90 | Wages |
| Union Fee | | | \$0.00 | -\$20.00 | Deduction |
| PAYG Withholding | | | -\$106.00 | -\$545.02 | Tax |
| Annual leave Part time hourly | | | | 15.34 | Entitlements |
| Superannuation Guarantee | | | \$0.00 | \$114.11 | Superannuation Expenses |

PAID BY
 OZ Office Supplies
 7 Holden Street
 Camperdown NSW 2482
 ABN 26 008 672 179

Taylor Alvarado
 2 Grevillea Street
 Eastern Creek NSW 2766

EMPLOYMENT DETAILS
 Pay Frequency: Weekly
 Annual Salary: \$18,480.00
 Employment Basis: Part-time
 employment
 Classification: Commercial
 Sales Award [MA000083] -
 Merchandiser

Pay Period: **01/07/2024 - 07/07/2024** Payment Date: **05/07/2024** Total Earnings: **\$355.39** Net Pay: **\$251.39**

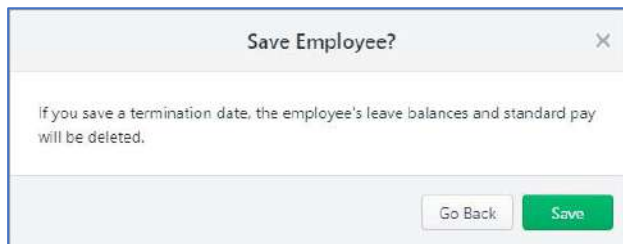
| | | | THIS PAY | YTD |
|--|--------------------|-----------|-----------------|-------------------|
| SALARY & WAGES | | | | |
| | | RATE | | |
| Annual Leave (Remaining balance) (incl. leave loading) | 15.3847 | \$23.1000 | \$355.39 | \$355.39 |
| Other Previous Earnings | | | | \$1,475.22 |
| | | TOTAL | \$355.39 | \$1,830.61 |
| DEDUCTIONS | | | | |
| Other Previous Deductions | | | | \$20.00 |
| | | TOTAL | \$0.00 | \$20.00 |
| TAX | | | | |
| PAYG | | | \$104.00 | \$543.00 |
| | | TOTAL | \$104.00 | \$543.00 |
| SUPERANNUATION | | | | |
| SGC - Mercer SmartSuper - 442324 | | | \$0.00 | \$116.89 |
| | | TOTAL | \$0.00 | \$116.89 |
| LEAVE | | | | |
| | | ACCRUED | USED | BALANCE |
| Annual Leave in Hours | | 0.0000 | 15.3847 | 0.0000 |
| PAYMENT DETAILS | | | | |
| | | REFERENCE | | AMOUNT |
| (123-000)***7775 | TC and PL Alvarado | Wages | | \$251.39 |

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

⚠️ 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 | <input type="button" value="Undo"/> |

Single Touch Payroll [Overview](#) [Finalisation](#) [STP Phase 2](#) [Tools](#) 2024/25 tax year ▼

Prepare your payroll for STP finalisation

Reduce filing errors by reviewing key information before you report any information to the ATO, and select employees to submit finalisation.

- Please note that only employees with complete STP2 required details can be included in the finalisation for FY23/24.

[Learn more about finalising STP Phase 2](#) [EOFY checklist \(PDF\)](#)

STP Year-to-Date Summary 0 of 5 finalised for 2025

The year-to-date summary displays amounts based on the STP2 reporting categories assigned to the pay items

| <input type="checkbox"/> | First name ↑ | Last name | Employment status | Gross Total | Taxes | Super | RFBA | RFBA-E | Status | |
|--------------------------|--------------|-----------|-------------------|-------------|--------|--------|------|--------|--------------|-----------------------------|
| <input type="checkbox"/> | Alex | Anderson | Employed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not final | View report |
| <input type="checkbox"/> | Ben | Xing | Employed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not final | View report |
| <input type="checkbox"/> | Codie | Ritson | Employed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not final | View report |
| <input type="checkbox"/> | Kris | Cox | Employed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Not final | View report |
| <input type="checkbox"/> | Taylor | Alvarado | Terminated | 1,830.61 | 543.00 | 116.89 | 0.00 | 0.00 | Filing error | View report |

Single Touch Payroll [Overview](#) [Finalisation](#) [STP Phase 2](#) [Tools](#) 2024/25 tax year ▼

Needs attention

Pay runs 3 pay runs have not been filed [Go to pay runs](#)

Finalisation employee couldn't be finalised. [Go to finalisation](#)

| Employee | Status |
|-----------------|---|
| Taylor Alvarado | Show filing Filing error |

Showing employees 1-1 of 1

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 XX/05/20YY – XX/05/20YY Balance Sheet report dated XX/05/20YY Superannuation accrual by fund report XX/05/20YY – XX/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 XX/06/20YY – XX/07/20YY |
| Task 7b | Screenshot Taylor Alvarado – Pay slip XX/07/20YY – XX/07/20YY 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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