

A step by step approach to
Establishing and Maintaining a Payroll System
current as at 1 July 2014

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FNSBKG405A Establish and maintain a payroll system



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FNSBKG405A Establish and maintain a payroll system

This workbook is designed to provide the competencies in FNSBKG405A Establish and maintain a payroll system.

This unit describes the performance outcomes, skills and knowledge required to record and prepare payroll documentation, deal with enquiries in regard to payroll, and process payroll from provided data in manual or computerised payroll systems.

This unit has application to a variety of financial services sectors. It is applicable to individuals working within enterprises and job roles subject to licensing, legislative, regulatory or certification requirements, including various aspects of taxation law (including, but not limited to, the *Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997*), other relevant legislation and Goods and Services Tax (GST) rulings.

The Tax Practitioner's Board (TPB) administers specific educational and experience requirements for registration of BAS agents and sets specific assessment requirements that must be met.

The varying Commonwealth, State or Territory requirements should be confirmed with the relevant body.

Element	Performance Criteria	Where covered
1. Record payroll data	1.1 <i>Payroll system</i> is checked and set up if necessary to ensure that <i>employee data</i> is included.	Pages 59, 97, 175, 209, 229, 289, 309
	1.2 Payroll data is checked and discrepancies are clarified with <i>designated persons</i> .	Pages 97, 175, 209, 245, 289
	1.3 Employee <i>pay period details, deductions and allowances</i> are entered in payroll system in accordance with source data.	Pages 97, 143, 175, 209, 245, 257, 289, 309
	1.4 Payment due to individual employees is calculated to reflect standard pay and <i>variations</i> in accordance with employee source data	Pages 97, 175, 209, 245, 257, 289
2. Payroll preparation	2.1 <i>Payroll preparation</i> takes place within designated timelines in accordance with organisational policies and procedures.	Pages 97, 175, 209, 245, 257, 289
	2.2 <i>Employee entitlements</i> are calculated, recorded and reconciled in accordance with <i>legislative requirements</i> .	Pages 97, 175, 209, 245, 257, 289
	2.3 Total payments for pay period are reconciled, and irregularities are checked and corrected, or referred to designated persons for resolution.	Pages 97, 143, 175, 209, 245, 257, 289, 309
	2.4 Arrangements for payment are made in accordance with organisational and individual requirements.	Pages 97, 143, 175, 209, 245, 257, 289, 309

Element	Performance Criteria	Where covered
	2.5 Authorisation of payroll and individual pay advice is obtained in accordance with organisational requirements.	Pages 97, 143, 175, 209, 245, 257, 289, 309
	2.6 Payroll records are produced, checked and stored in accordance with organisational policy and security procedures.	Pages 97, 143, 175, 209, 245, 257, 289, 309
3. Handle payroll enquiries	3.1 Payroll enquiries are responded to in accordance with organisational and legislative requirements.	Pages 175, 209, 221, 289, 309
	3.2 Information is provided in accordance with organisational and legislative requirements.	Pages 175, 209, 221, 289, 309
	3.3 Enquiries outside area of responsibility or knowledge are referred to designated persons for resolution.	Pages 175, 209, 221, 289, 309
	3.4 Additional information or follow-up action is completed within designated timelines in accordance with organisational policies and procedures.	Pages 175, 209, 221, 289, 298, 309
4. Maintain payroll	4.1 All information and record keeping relating to the payroll function is maintained in accordance with relevant legislation and regulations.	Pages 229, 290, 298
	4.2 Month-end and year-end checklists are produced and reconciled to ensure compliance with relevant legislative and management deadlines.	Pages 133, 135, 138, 150, 159
	4.3 Records and systems are updated in line with salary reviews and other changes in employment status.	Units 3, 7, 8, 13 and 14
	4.4 Back-up and disaster recovery systems are put in place	Pages 29, 31, 208
	4.5 Payroll reports are generated and distributed in line with organisational policy.	All units
	4.6 Business Activity Statement (BAS) data is extracted and applied in accordance with relevant legislation and regulations.	Pages 150, 161, 289

Required skills and knowledge	Where covered	
Required skills:	<ul style="list-style-type: none"> • communication skills to: <ul style="list-style-type: none"> • build relationships, determine and confirm work requirements, using questioning and active listening as required • liaise with others, share information, listen and understand • use language and concepts appropriate to cultural differences 	All units
	<ul style="list-style-type: none"> • numeracy skills for calculating gross and net pay, comparing differing rates of pay over a given time span of the same nature, preparing cash analysis sheets and reconciling figures 	All units
	<ul style="list-style-type: none"> • IT skills for accessing and using appropriate software such as spreadsheets and databases and using internet information 	All units
	<ul style="list-style-type: none"> • analysis skills for accessing, interpreting and managing relevant financial data 	All units
	<ul style="list-style-type: none"> • literacy skills to understand the organisation's financial policies and procedures and legislative procedure, write cheque or salary authorisations, to prepare pay advice slips and maintain records 	All units
	<ul style="list-style-type: none"> • self-management skills for complying with ethical, legal and procedural requirements 	All units
	<ul style="list-style-type: none"> • problem solving skills for reconciling figures and resolving employee enquiries within scope of own responsibility 	Units 4, 5, 6, 7, 8, 11, 13 and 14
	<ul style="list-style-type: none"> • organisational skills, including the ability to plan and sequence work 	All units
Required knowledge:	<ul style="list-style-type: none"> • award and enterprise agreements and relevant industrial instruments 	Pages 54, 223, 413
	<ul style="list-style-type: none"> • organisational policies and procedures 	Pages 60, 98, 177
	<ul style="list-style-type: none"> • relevant industry codes of practice 	Page 56
	<ul style="list-style-type: none"> • relevant legislation from all levels of government that affects business operation, especially in regard to: 	
	<ul style="list-style-type: none"> • occupational health and safety 	Page 57
	<ul style="list-style-type: none"> • environmental issues 	Page 33
	<ul style="list-style-type: none"> • equal opportunity 	Page 52
	<ul style="list-style-type: none"> • industrial relations 	Page 56
	<ul style="list-style-type: none"> • anti-discrimination 	Page 55
	<ul style="list-style-type: none"> • taxation related to payroll activities 	Pages 81, 34
	<ul style="list-style-type: none"> • structure of authority in organisation 	Pages 60, 98, 177
	<ul style="list-style-type: none"> • types of manual and computerised payroll systems 	Pages 59, 97, 309

Range Statement

The range statement relates to the unit of competency as a whole. It allows for different work environments and situations that may affect performance. Bold italicised wording, if used in the performance criteria, is detailed below. Essential operating conditions that may be present with training and assessment (depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts) may also be included.

		Where covered
<i>Payroll system</i> may be:	<ul style="list-style-type: none"> • computerised • manual. 	Pages 59, 97, 309
<i>Employee data</i> includes:	<ul style="list-style-type: none"> • allowances • deductions • employee details • leave entitlements • pay periods • rates of pay • superannuation details • tax declaration forms • tax file number. 	Pages 68, 73, 76, 80, 81, 83, 99, 143, 159, 175, 221, 229
<i>Designated persons</i> may include:	<ul style="list-style-type: none"> • immediate supervisor • those who have the authority to approve payroll decisions. 	Page 98
<i>Pay period details</i> may include:	<ul style="list-style-type: none"> • bonus • casual wage • commission • contract • piecework • salary • wage. 	Page 97
<i>Deductions and allowances</i> may include:	<ul style="list-style-type: none"> • car allowance • health insurance • income tax • meal allowance • superannuation contributions • travel allowance • union dues. 	Page 143
<i>Source data</i> may include:	<ul style="list-style-type: none"> • employee earnings and payroll register • employee record and history • employee timesheets. 	Pages 245, 309
<i>Variations</i> may include:	<ul style="list-style-type: none"> • holiday loading • long service leave • rates of pay • overtime • paid leave • sick leave • taxation • unpaid leave. 	Pages 59, 97, 175, 209, 229, 257, 289, 309

		Where covered
<i>Payroll preparation</i> must include:	<ul style="list-style-type: none"> • calculation of gross pay • cash analysis • electronic funds transfer • net pay • preparing pay advice slips • preparing cheques • superannuation • taxation and other deductions. 	Pages 59, 97, 175, 209, 229, 257, 289, 309
<i>Employee entitlements</i> may include:	<ul style="list-style-type: none"> • annual leave provisions • child support • deductions • long service leave provisions • maternity/paternity leave provisions • sick leave provisions • study leave provisions • superannuation • workers compensation. 	Pages 59, 97, 175, 209, 229, 257, 289, 309
<i>Legislative requirements</i> must include:	<ul style="list-style-type: none"> • Australian Tax Office regulations such as: <ul style="list-style-type: none"> • Australian Business Number (ABN) • Employment Declaration • Tax File Number (TFN) Declaration 	Pages 50, 231
	<ul style="list-style-type: none"> • TPB requirements, including: <ul style="list-style-type: none"> • registration requirements for BAS agents • Code of Professional Conduct 	Page 56
	<ul style="list-style-type: none"> • confidentiality and security of records 	Page 45
	<ul style="list-style-type: none"> • HELP 	Page 33
	<ul style="list-style-type: none"> • Medicare levy 	Page 33
	<ul style="list-style-type: none"> • payroll tax 	Page 276
	<ul style="list-style-type: none"> • ATO Pay As You Go (PAYG) withholding tax laws. 	Page 231
	<ul style="list-style-type: none"> • <i>Australian Bureau of Statistics (ABS) Act 1975</i> 	Page 40
	<ul style="list-style-type: none"> • ATO Fringe Benefits Tax laws 	Page 36
	<ul style="list-style-type: none"> • ATO Superannuation Law 	Page 73
	<ul style="list-style-type: none"> • <i>Tax Agent Services Act 2009 (TASA 2009)</i> 	Page 56
<ul style="list-style-type: none"> • industry Awards <ul style="list-style-type: none"> • Commonwealth • State and Territory 	Pages 54, 223, 413	

		Where covered
	<ul style="list-style-type: none"> • individual employment contracts • leave Acts: annual, sick and long service (Commonwealth, State and Territory) 	Pages 54, 223, 413
	<ul style="list-style-type: none"> • payroll tax laws 	Page 276
	<ul style="list-style-type: none"> • <i>Privacy Act 1988</i> 	Page 99
	<ul style="list-style-type: none"> • workers compensation and occupational health and safety (OHS) Acts and regulations. 	Page 57
Legislative requirements relating to record keeping must include:	<ul style="list-style-type: none"> • <i>Australian Bureau of Statistics (ABS) Act 1975</i> 	Page 40
	<ul style="list-style-type: none"> • ATO Fringe Benefits Tax laws 	Page 36
	<ul style="list-style-type: none"> • ATO Pay As You Go (PAYG) withholding tax laws. 	Page 231
	<ul style="list-style-type: none"> • ATO Superannuation Laws 	Page 73
	<ul style="list-style-type: none"> • <i>Tax Agent Services Act 2009</i> 	Page 56
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	<ul style="list-style-type: none"> • payroll tax laws 	Page 276
	<ul style="list-style-type: none"> • <i>Privacy Act 1988</i> 	
<ul style="list-style-type: none"> • workers compensation and occupational health and safety (OHS) Acts and regulations. 	Page 57	
Payroll records must include:	<ul style="list-style-type: none"> • cash analysis sheets • electronic funds transfer • employee summary report • end of month reports • end of year reports • pay advice slips • payment summaries • taxation reports. 	Units 4, 5, 6, 8, 10, 12 and 14
Payroll enquiries may include:	<ul style="list-style-type: none"> • email • face-to-face • fax • telephone. 	Page 178
Payroll reports may include:	<ul style="list-style-type: none"> • financial reports • human resources reports • other management reports. 	Throughout workbook

Evidence Guide

The Evidence Guide provides advice on assessment and must be read in conjunction with the performance criteria, required skills and knowledge, range statement and the Assessment Guidelines for the Training Package.

Overview of assessment	
Critical aspects for assessment and evidence required to demonstrate competency in this unit	<p>Evidence of the ability to:</p> <ul style="list-style-type: none"> • interpret and apply relevant legislative requirements • calculate and input data into payroll systems • comply with organisational guidelines relating to security and confidentiality of information.
Context of and specific resources for assessment	<p>Assessment must ensure:</p> <ul style="list-style-type: none"> • competency is demonstrated in the context of the financial services work environment and conditions specified in the range statement either in a relevant workplace or a closely simulated work environment • access to and the use of a range of common office equipment, technology, software and consumables • access to workplace reference materials such as procedural manuals and company policy • access to actual or simulated payroll data.
Method of assessment	<p>A range of assessment methods should be used to assess practical skills and knowledge. The following examples, in combination, are appropriate for this unit:</p> <ul style="list-style-type: none"> • evaluating an integrated activity which combines the elements of competency for the unit or a cluster of related units of competency • oral or written questioning on underpinning knowledge and skills • setting and reviewing workplace projects and business simulations or scenarios • evaluating samples of work • accessing and validating third party reports. <p>Assessment methods approved by the Tax Practitioners Board must be met for BAS agent registration.</p>
Guidance information for assessment	<p>If undertaking this unit for BAS agent registration, the following items listed in the Range Statement must be assessed to be considered by the TPB as having fulfilled some of the educational requirements for registration:</p> <ul style="list-style-type: none"> • Payroll preparation • Legislative requirements • Legislative (requirements) relating to record keeping • Payroll records.

Editing the pay for Ann Wilson

- (i) Click on the ⇨ to the left of Ann Wilson to display the pay details.

Pay from Account: 1-1160	Payroll Clearing Account	Balance ⇨: \$2,132.00
Payment Method: Cash		

Employee ⇨: Wilson, Ann	Cheque No.: 4
Payee ⇩: 23 Work Avenue CITY QLD 4000	Payment Date: 07/10/14
Memo: Ann Wilson	Pay Period Start: 01/10/14
	Pay Period Ending: 07/10/14
	Net Pay: \$656.30

Payroll Category	Hours	Account	Amount
Base Hourly:	38	6-5300 Wages - Office	\$746.32
Holiday Leave Loading:	0	6-5300 Wages - Office	
Holiday Pay: ⇨	0	6-5300 Wages - Office	
Meal Allowance:	0	6-5500 Meal Allowances	
Overtime (1.5x):	0	6-5300 Wages - Office	
Overtime (2x):	0	6-5300 Wages - Office	
Personal Leave: ⇨	0	6-5300 Wages - Office	
Shift Allowance:	0	6-5300 Wages - Office	\$13.00
Cancer Appeal:		2-4400 Cancer Appeal Payable	-\$2.00
Social Club:		2-2100 Social Club	-\$2.00
PAYG Withholding:		2-4100 PAYG Withholding Payable	-\$99.02
ENTITLEMENTS			
Holiday Leave Accrual - O:	2.923	6-5300 Wages - Office	
Personal Leave Accrual - O:	1.461	6-5300 Wages - Office	
EMPLOYER EXPENSES			
Sunsuper:		6-5100 Superannuation	\$72.14
Sunsuper:		2-4200 Sunsuper Payable	-\$72.14

The above pay is calculated using the standard pay.

Note:

The shift allowance of \$13 as compared with \$15 on the pay for Lorry Watts. This was entered in Standard Pay.

- (ii) Add **Ann Wilson** to the Memo field.
- (iii) Recap the transaction. (Select **Edit** in the Menu bar, select **Recap Transaction**.)

Your recap transaction should look like this:

Recap Transaction in Pay Employee					
Src	Date	ID#	Account	Debit	Credit
CD	07/10/14		Ann Wilson		
	4	1-1160	Payroll Clearing Account		\$656.30
	4	6-5300	Wages - Office	\$746.32	
	4	6-5300	Wages - Office	\$13.00	
	4	2-4400	Cancer Appeal Payable		\$2.00
	4	2-2100	Social Club		\$2.00
	4	2-4100	PAYG Withholding Payabl		\$99.02
	4	6-5300	Wages - Office	\$0.00	
	4	6-5300	Wages - Office	\$0.00	
	4	6-5100	Superannuation	\$72.14	
	4	2-4200	Sunsuper Payable		\$72.14

This window displays how this paycheque will be allocated to the General Ledger.

- (iv) Select **OK** twice to return to the pays window.



Payroll Verification

- (i) Select the **Preview Pay Details** button to view the pay slips, to enable you to identify and correct any errors before recording your pays.

The payroll verification for Roger Cooper would look like this:

Cooper, Roger		Payment Date: 07/10/14	
		Gross Pay: \$961.54	
		Net Pay: \$618.50	
Pay Frequency:	Weekly		
Pay Period:	01/10/14 To 07/10/14		
Annual Salary:	\$50,000.00		
Hourly Rate:	\$25.3036		
Employment Classification:	Clerical Employees - Level 5		
Superannuation Fund:	Asgard Super		
Payroll Category	Hours	Amount	Job #
			Job Amount
			Type
Base Salary		\$961.54	Wages
Cancer Appeal		-\$2.00	Deductions
Social Club		-\$2.00	Deductions
PAYG Withholding		-\$339.04	Tax
Holiday Leave Accrual - M	2.923		Entitlements
Personal Leave Accrual - M	1.462		Entitlements
Asgard Super		\$91.35	Superannuation Expenses

- (ii) Scroll down and check the accuracy of the pays.

The report can be printed and presented to your trainer for authorisation before recording.

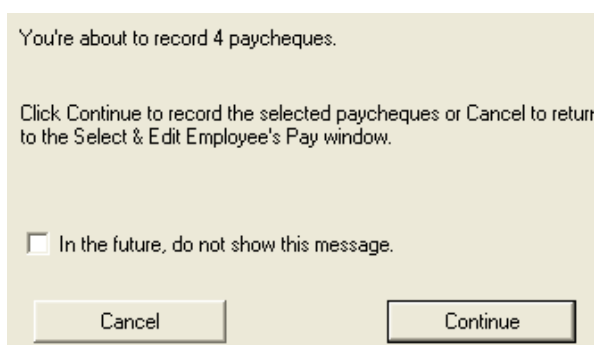
- (iii) Click on **Close** to return to the employee's pay window.



Recording pays

- (iv) After checking the accuracy of the payroll, select **Record**.

The following message is displayed.



- (v) Select **Continue**.

You will receive a message indicating the number of paycheques recorded successfully.

(vi) Select **OK**.

Cash Payments Recorded: 4 Amount: \$2,132.00
Do you want to generate a transaction to cover employees paid in cash?
If so, click Spend Money.

A cheque for the net wages will now be written, taken to the bank and cashed based on a cash analysis sheet. Wages will then be paid to employees in cash.

(vii) To record the above cheque, click on **Spend Money**.

(viii) Enter the following details (use cheque number **124**).

Card :	<input type="text"/>	Cheque No.:	<input type="text" value="124"/>
Payee :	<input type="text"/>	Date:	<input type="text" value="07/10/14"/>
		Amount:	<input type="text" value="\$2,132.00"/>
Two Thousand One Hundred and Thirty Two Dollars and 0 Cents			
Memo:	<input type="text" value="Cash Paycheque Reimbursement 07/10/14."/>	<i>Best Consultants Pty Ltd</i>	

Acct #	Name	Amount	Job	Memo	Tax
1-1160	Payroll Clearing Account	\$2,132.00			N-T

(ix) Select **Record** to record the cheque.

(x) Select **Next**.

The following window is displayed:

Print Employee Pay Slips

As an employer, you need to provide your employees with a pay advice showing their pay details. You can do this by printing or emailing a pay slip for each employee.

Click Print or Email Pay Slips to print or send the employee pay slips.

Pay slips can be printed or emailed.

In this workbook, you will print the pay slip.

End of payroll year checklist

- 1. Check employee card files (in reports view Employment Details).**

All employees must have the following:

 - Correct name and address.
 - Employees paid during the year are active.
 - Tax file number.
 - Date of birth.
 - Termination dates if terminated during the year.
- 2. Check entitlements**
 - Print Payroll Entitlement Balances – Detail (for the year) and check accuracy.
 - Check entitlement carryover option is selected on Entitlement Category.
- 3. Paycheque completion**
 - Have all paycheques been processed for the current payroll year.
 - Have all bonuses, commissions and paycheque adjustments been processed.
 - Check for any unpresented paycheques in bank reconciliation at 30 June.
 - Payroll Clearing and Electronic Clearing A/c is 0.
- 4. Reconcile payroll**
 - Print Payroll Activity Summary (from paycheques) and Payroll Register Summary (from Pay History on card) for the year and reconcile. This checks for amounts in pay history being changed or entered. Opening balances will create an out of balance.
 - Print Payroll Summary (to list allowances, etc.)
 - Reconcile Payroll Summary with gross wages with wages accounts in General Ledger (check for pays entered in Spend Money and General Journal entries).
 - Reconcile Payroll summary with superannuation expense with General Ledger
 - Reconcile Payroll Summary with PAYG withholding in liabilities
 - Reconcile superannuation payable in balance sheet – is amount owing amount not paid (to claim a tax deduction for superannuation all amounts should be paid by 30 June).
 - Reconcile gross wages and PAYG withholding in payroll summary with amounts reported in W1 and W2 on the business activity statement for the year less non-taxable allowances.
- 5. Print payment summaries**
 - Check printer has sufficient ink/toner and sufficient paper.
 - Print payment summaries (2 copies).
 - Save a copy of payment summaries.
 - Print Magnetic Media report – if lodging by mail.
 - Create EMPDUPE file and burn to CD (identify with a 6 character ID) or lodge electronically.
 - Use verification report to reconcile payment summaries with payroll reports above.
- 6. End of year procedure**
 - Make backup/archive file of payroll company file and burn to CD. Store with payroll reports in a safe place and also offsite as part of disaster recovery procedures.
 - Start a new payroll year.
 - Load new version/latest tax tables.
 - Make terminated employees Other.
 - Attend to WorkCover requirements for the next year (if applicable in your State).

After your payroll has been reconciled for the year on 30 June and you have completed up to checkpoint 5 of this checklist, you can print your payment summaries.

For this workbook you will print the payment summaries on plain paper.

Payment summaries can also be handwritten on forms supplied by the ATO, however from 1 July 2014 the ATO is moving towards a fully electronic lodgement platform.

Important

Payment summaries must be provided to employees by 14 July.

To print a payment summary:

- (i) In the **Payroll** Command Centre, select **Print Payment Summaries**.

The MYOB Payment Summary Assistant will be displayed. Read the options available.

Select the Form Type

Choose the PAYG payment summary form you need to prepare:

Individual non-business (NAT 72710B) and Employment termination payment (NAT 70868)

You have the option to print these forms on plain paper and then lodge your data electronically, or you can just print a report that will help you manually complete the forms provided by the ATO.

Business and personal services income (NAT 72716B) - Labour hire and other specified payments

You can print a report that will help you manually complete the forms provided by the ATO.

- (ii) Select **Individual non-business**.

- (iii) Click on **Next**.

- (iv) Your company details and contact details will be entered on the following screen. (Use the following ATO approved state codes: ACT, NSW, NT, QLD, SA, VIC, TAS, WA, anything else entered in this field will cause the electronic lodgement to be rejected.)

Company Information

Please check that your company and contact details are correct. For important information about these fields and how they should be formatted, click the Help for This Window link, or press the F1 key.

Company Details

Company Name: Your Name Consultants Pty Ltd

Trading Name:

Street Address: Address of your Choice

Suburb/Town/City: Your City

State: NSW Postcode: 2000

Contact Details

Name: Your Name

Phone: 02 7813 1234 Fax: 02 7813 4321

Email: accounts@best.com.au

ABN or WPN: 35 933 853 286 ABN Branch:

Authorised Signatory: Your Name

- (v) Click on **Next**.
- (vi) The **Set up the Payment Summary fields** window is displayed.

The left side shows the payment summary fields that will display on the payment summary. The right side displays the payroll categories that can be selected for each field.

Gross payments

- (vii) Click on **Gross Payments** on the left side.
- (viii) Click on the payroll categories on the right side which are included in **Gross Payments** like this:

Payment Summary Field	Description	Select Payroll Categories
Gross Payments		<input checked="" type="checkbox"/> Base Hourly <input checked="" type="checkbox"/> Base Salary <input checked="" type="checkbox"/> Holiday Leave Loading <input checked="" type="checkbox"/> Holiday Pay <input checked="" type="checkbox"/> Long Service Leave <input checked="" type="checkbox"/> Meal Allowance <input checked="" type="checkbox"/> Overtime (1.5x) <input checked="" type="checkbox"/> Overtime (2x) <input checked="" type="checkbox"/> Personal Leave <input checked="" type="checkbox"/> Shift Allowance <input checked="" type="checkbox"/> Unused Holiday Pay <input checked="" type="checkbox"/> Unused Long Service Leave <input type="checkbox"/> Vehicle Allowance <input type="checkbox"/> Cancer Appeal <input type="checkbox"/> One-Time Deduction <input type="checkbox"/> Social Club <input type="checkbox"/> PAYG Withholding
Allowance 1		
Allowance 2		
Allowance 3		
Allowance 4		
Allowance 5		
Allowance 6		
Allowance 7		
Allowance 8		
Allowance 9		
Lump Sum Payments A	Termination	
Lump Sum Payments A	Redundancy	
Lump Sum Payments B		
Lump Sum Payments D		
Lump Sum Payments E	Accrued in 2013-2014	
Lump Sum Payments E	Accrued in 2012-2013	
Lump Sum Payments E	Accrued prior to 1/7/2012	
Work Place Giving 1		
Work Place Giving 2		
Work Place Giving 3		
Deduction 1 - Union Fees		
Deduction 2 - Prof Assoc		
Deduction 3		
Deduction 4		
Deduction 5		
Deduction 6		
CDEP Salary or Wages		
Exempt Foreign Income		
Total Tax Withheld		
ETP - Taxable component		
ETP - Tax free component		
ETP - Tax Withheld		

Allowances


The Vehicle Allowance is **not** included in the Gross Payments. This amount will be shown beside Allowance 1.

(Meal Allowance is not included or shown on the payment summary provided it does not exceed the reasonable limit which for the 2014-15 income year is \$28.20).

Allowances

Allowances are payments you made to cover the payee's work-related expenses. For example, tool allowances and motor vehicle allowances (including car expense payments on a cents-per-kilometre basis).

Briefly indicate the type of allowance. Where four or fewer allowances were paid, print them at each of the individual boxes.

 Do not include amounts you paid for living-away-from-home allowance as these amounts are not assessable income for the payee.

For example, show two allowances as:

Allowances (provide details)	
TOOLS	\$ 862.00
TELEPHONE	\$ 144.00
Total allowances	\$ 1,006.00

Note that living-away-from-home allowance is not included at all.

Extract from NAT 3388 (handwritten payment summary)

- (ix) Select **Allowance 1** and type in a Description **Vehicle**.
- (x) On the right side, select **Vehicle Allowance**.

Your window should look like this:

Payment Summary Field	Description	Select Payroll Categories
Gross Payments		Base Hourly
Allowance 1	Vehicle	Base Salary
Allowance 2		Holiday Leave Loading
Allowance 3		Holiday Pay
Allowance 4		Long Service Leave
Allowance 5		Meal Allowance
Allowance 6		Overtime (1.5x)
Allowance 7		Overtime (2x)
Allowance 8		Personal Leave
Allowance 9		Shift Allowance
Lump Sum Payments A	Termination	Unused Holiday Pay
Lump Sum Payments A	Redundancy	Unused Long Service Leave
Lump Sum Payments B		<input checked="" type="checkbox"/> Vehicle Allowance
Lump Sum Payments D		Cancer Annual

Including this allowance, allows the employee to claim a deduction in his/her tax return.

Lump Sum Payments

Lump Sum A = Unused long service leave accrued after 15 August 1978, but before 18 August 1993

+ unused holiday pay accrued before 18 August 1993

+ unused long service leave accrued after 17 August 1993

or unused holiday pay and other leave-related payments, where the amount was paid in connection with a payment that includes (or consists of) either a genuine redundancy payment, an early retirement scheme payment or the invalidity segment of an ETP or super.

Lump Sum B = Amounts you paid for unused long service leave that accrued before 16 August 1978.

Lump Sum D = The tax-free component of a genuine redundancy payment or an early retirement scheme payment.

Lump Sum E = Amounts you paid for back payment of salary or wages that accrued more than 12 months ago or any return to work payments.

Employment termination payments

An employment termination payment (ETP) is a payment given to an employee, or another person, as a result of the termination of the employee's job. To be an ETP (and receive concessional tax treatment), the payment must generally be made within 12 months of termination. Payments made outside the 12 month period will be included in your assessable income and will be taxed at your marginal tax rates.

It does not matter who pays you the ETP, as long as it is paid to you as a result of the termination of your employment.

Your employment is terminated when it ceases, regardless of the reason. Reasons can include age retirement, resignation, dismissal, termination due to death or redundancy.

In certain circumstances, a payment made after the 12 month period may qualify for the tax concessions. The 12 month rule does not apply to genuine redundancy payments or early retirement scheme payments.

Payments that are ETPs include:

- gratuities
- severance pay
- non-genuine redundancy payments
- payments in lieu of notice of termination
- compensation payments from employment and other disputes
- payments because of invalidity or death of the employee
- amounts more than the genuine redundancy limits.

Payments that are not ETPs include:

- accrued leave payments
- payments below the genuine redundancy tax-free limit
- salary and wage income
- superannuation benefits (for example, a lump sum or income stream from a superannuation fund)
- foreign termination payments
- certain payments for restraint of trade
- certain payments for personal injury if you are compensated for your inability to be employed.

The tax-free amount in 2014-15 is \$9514 + \$4758 for each completed year of service.

Source: www.ato.gov.au/Individuals/Working/In-detail/Leaving-a-job/Taxation-of-termination-payments/?page=18#Tables, retrieved October 2014

Workplace giving

(xi) Report the **Work Place Giving** – Cancer Appeal donation like this.

Lump Sum Payments D		<input checked="" type="checkbox"/> Cancer Appeal
Lump Sum Payments E	Accrued in 2013-2014	One-Time Deduction
Lump Sum Payments E	Accrued in 2012-2013	Social Club
Lump Sum Payments E	Accrued prior to 1/7/2012	PAYG Withholding
Work Place Giving 1	Cancer Appeal	
Work Place Giving 2		
Work Place Giving 3		

PAYG Withholding

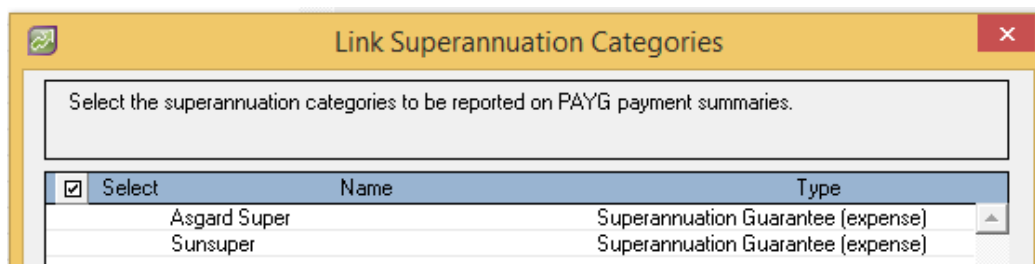
- (xii) Click on **Total Tax Withheld** (you may need to scroll down) and check this box is linked to **PAYG Withholding**.

Lump Sum Payments E	Accrued in 2013-2014	One-Time Deduction
Lump Sum Payments E	Accrued in 2012-2013	Social Club
Lump Sum Payments E	Accrued prior to 1/7/2012	<input checked="" type="checkbox"/> PAYG Withholding
Work Place Giving 1	Cancer Appeal	
Work Place Giving 2		
Work Place Giving 3		
Deduction 1 - Union Fees		
Deduction 2 - Prof Assoc		
Deduction 3		
Deduction 4		
Deduction 5		
Deduction 6		
CDEP Salary or Wages		
Exempt Foreign Income		
Total Tax Withheld		

- (xiii) Click on **Next**.

Reportable Employer Superannuation Contributions (RESC)

- (xiv) In the next window, you would enter reportable employer superannuation. This window allows you to link the Superannuation categories to be reported as RESC.



Select	Name	Type
<input checked="" type="checkbox"/>	Asgard Super	Superannuation Guarantee (expense)
<input checked="" type="checkbox"/>	Sunsuper	Superannuation Guarantee (expense)

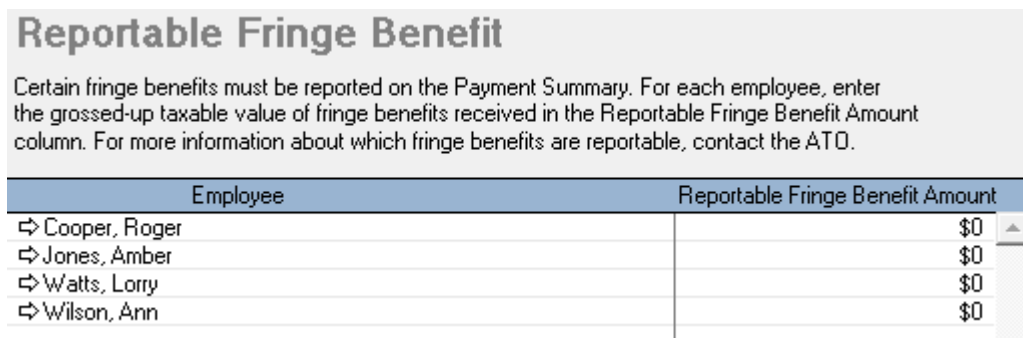
In this exercise, none of the employees have an RESC.

- (xv) Click on **Next**.

Reportable Fringe Benefits

- (xvi) In this window, you enter reportable fringe benefits.

If an employee's total fringe benefit amount in the FBT year (1 April to 31 March) exceeds \$2,000.00, the amount must be grossed-up by 1.8692 and reported in the Reportable Fringe Benefit Amount column.



Employee	Reportable Fringe Benefit Amount
⇨ Cooper, Roger	\$0
⇨ Jones, Amber	\$0
⇨ Watts, Lorry	\$0
⇨ Wilson, Ann	\$0

- (xvii) Click on **Next**.

At this point, you may be asked to key in the addresses or tax file numbers that have not been entered correctly or are missing details.

Review the Payment Summaries

To edit an employee's payment summary information, enter their tax file number, or edit their ETP details, click the zoom arrow next to the employee's name. Note that you must specify a tax file number for each employee.

To print payment summaries, select the employees for whom you want to print the forms, and then click Print Payment Summaries.

To save payment summaries, select the employees for whom you want to save the forms, and then click Save Payment Summaries.

<input checked="" type="checkbox"/>	Employee	Tax File No.
<input checked="" type="checkbox"/>	↔ Cooper, Roger	123 677 899
<input checked="" type="checkbox"/>	↔ Jones, Amber	123 222 333
<input checked="" type="checkbox"/>	↔ Watts, Lorry	222 333 444
<input checked="" type="checkbox"/>	↔ Wilson, Ann	777 888 999

- (xviii) Preview the Payment Summaries by clicking on the **ZOOM ARROW** next to the employee's name.
- (xix) Check these figures against the **Payroll Register Report** for the year to make sure you have not omitted a category (Payroll Register Detail report is actually better if employees have allowances).

Employee Payment Summary Information

Watts, Lorry

Name: Lorry Watts Tax File No:

Address: 22 Book Avenue
CITY QLD 4000

Payment Summary Field	Description	Amount
Gross Payments		\$3,443
Allowance 1	Vehicle	\$58
Allowance 2		\$0
Allowance 3		\$0

Each employee must have a tax file number. Use the following if no tax file number is available:

- 111 111 111 a new payee has not made a TFN declaration, but 28 days have not passed.
- 333 333 333 payee is under 18 and earn less than \$350 per week, \$700 per fortnight or \$1,517 per month.
- 444 444 444 payee is an Australian Government pensioner payee.
- 000 000 000 payee chose not to quote a TFN and has not claimed an exemption from quoting a TFN or does not fit into any of the above categories

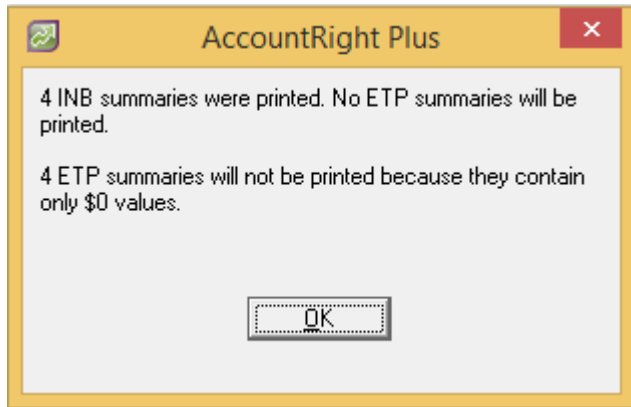
For any further information on completing payment summaries refer to www.ato.gov.au/Forms/PAYG-payment-summary---individual-non-business/?page=2#How_to_complete_this_form, retrieved 13 September, 2014

PRINTOUT 13 Payment summaries for employees

(xx) Click on **Print Payment Summaries** to print your payment summaries.

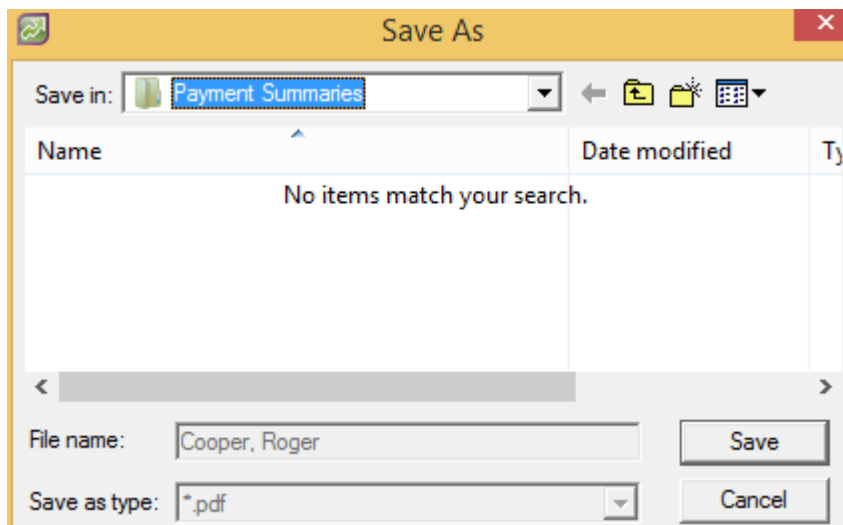
Print 2 copies – 1 for the employee, 1 for the employer (PRINTOUT 13).

The following message is displayed on completion of printing the payment summaries:



(xxi) Click **OK**.

(xxii) Click on **Save Payment Summaries** and save a copy of the payment summaries in a location of your choice.



Receiving a PPL payment from Department of Human Services (Centrelink)

Paid parental leave funds will be provided to you before you are required to provide parental leave pay to an employee. This applies even though employees may have different pay cycles (for example weekly, fortnightly or monthly). There will be no obligation for you to provide parental leave pay to your employee until you have received the required funds from Centrelink.

Payments will be electronically transferred by Centrelink to the bank account you have nominated. You will receive a Centrelink Payment Advice for each payment, either through Centrelink Business Online Services or by mail. (These should be kept as part of your normal record keeping procedures).

Your accounts will need to show paid parental leave funds received as a liability until you provide parental leave pay to your employee

<input checked="" type="radio"/> Deposit to Account:	1-1110	Cheque Account	Balance ⇄: \$8,289.33
<input type="radio"/> Group with Undeposited Funds:			<input checked="" type="checkbox"/> Tax Inclusive
Payor ⇄:	Department of Human Services	ID #:	EFT
Amount Received:	\$1,282.10	Date:	03/11/14
Payment Method:		Details...	
Memo:	Department of Human Services - PPL - A Brow		

Acct #	Name	Amount	Job	Memo	Tax
2-1710	PPL - Received in Advance	\$1,282.10			N-T

You can select save as recurring for the above entry.

Account for PPL as assessable income

As paid parental leave funds are assessable income you will need to account for this income for the purposes of PAYG instalments on your business activity statement or income tax returns. This means that you will need to transfer any amounts of PPL received in your reporting period.

Create a monthly general journal to transfer amounts received from Centrelink to your income account.

Display in GST [BAS] reports as:		<input checked="" type="radio"/> Sale (Supply)	<input type="checkbox"/> Tax Inclusive
		<input type="radio"/> Purchase (Acquisition)	
General Journal #:	GJ000001		
Date:	30/11/14		
Memo:	Account for PPL Received and Paid - Nov 14		

Acct #	Name	Debit	Credit	Job	Memo	Tax
2-1710	PPL - Received in Advance	\$2,564.20				N-T
4-5040	Paid Parental Leave - Paid		\$2,564.20			N-T

If you are using Option 2 for PAYG instalments you will report the amount of paid parental leave received at T1.

Dad and partner pay

Why dad and partner pay?

Dad and partner pay provides eligible dads or partners with financial support to be able to take time off work to bond with their baby and to support mums or partners in the vital early months of their baby's life.

What is dad and partner pay?

Dad and Partner Pay is a new payment under the Australian Government's paid parental leave scheme. It is available to eligible working dads or partners who care for a child born or adopted from 1 January 2013. It provides eligible working dads or partners (including adopting parents and same-sex couples) with up to two weeks of government-funded pay at the national minimum wage (currently about \$641.05 per week before tax).

What do we have to do?

Dad and partner pay is funded by the Australian Government. Employers do not have an administrative role — it will be paid directly by the Australian Government.

You and your employee will need to discuss and agree on unpaid leave arrangements and your employee will have to apply for dad and partner pay themselves.

Dad and partner pay can be taken any time in the first year after birth or adoption.

Who's eligible?

Most working dads or partners may be eligible. Your employee cannot be on paid leave and must not work during their dad and partner pay period.

Your employee may be eligible if they work full-time, part-time, casually, seasonally, on contract, or in a family business.

Source: www.humanservices.gov.au/customer/services/centrelink/dad-and-partner-pay, retrieved January 2013

FNS

Financial Services

Training Package

Supplement

This workbook can be used by learners completing a qualification in the FNS Financial Services Training Package.

FNSBKG405 Establish and maintain a payroll system

Application

This unit describes the skills and knowledge required to record and prepare payroll documentation, respond to enquiries and process accurate payroll data for manual and computerised systems.

It applies to individuals who use a range of organisational and other specialist techniques. They may work directly for organisations or be small business owners, contractors or service providers.

Work functions in the occupational areas where this unit may be used are subject to regulatory requirements. This unit is designed to meet educational requirements of the Tax Practitioner Board (TPB). Refer to the FNS Implementation Guide Companion Volume or the relevant regulator for specific guidance on requirements.

Elements and Performance Criteria

Element <i>Elements describe the essential outcomes.</i>	Performance criteria <i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>	Workbook reference	Assessment task option 1	Assessment task option 2
1. Establish payroll requirements	1.1 Apply knowledge of relevant legislation in relation to employment standards, and other legislative requirements in regards to payments	Pages 34, 57, 33, 52, 55, 56, 81	Tasks 1, 4 and 7	Tasks 1, 4 and 7
	1.2 Seek instruction from authorised parties in relation to relevant state and modern awards regarding details to be set up within payroll system for individual employees	Pages 97, 143, 175, 209, 245, 257, 289, 309	Tasks A6, A7, A8, A9	Tasks A6, A7, A8, A9
	1.3 Establish payroll set-up for salary packaging	Pages 97, 143, 175, 209, 245, 257, 289, 309	Tasks A6, A7, A8, A9	Tasks A6, A7, A8, A9
	1.4 Assess scope of payroll services BAS agent can provide and identify need for independent expert advice providers	Pages 150, 160, 255, 258	Tasks B14, B15	Tasks B14, B15

Element <i>Elements describe the essential outcomes.</i>	Performance criteria <i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>	Workbook reference	Assessment task option 1	Assessment task option 2
2. Record payroll data	2.1 Ensure payroll system includes complete and accurate employee data	Pages 59, 97, 175, 209, 229, 289, 309	Tasks A4, A5, B1 PO A1–4, B2	Tasks A4, A5, B1 PO A1–4, B2
	2.2 Review payroll data and clarify discrepancies with designated persons	Pages 97, 175, 209, 245, 289	Tasks A6, A7, A8, A9	Tasks A6, A7, A8, A9
	2.3 Enter employee pay period details, deductions and allowances in payroll system in accordance with source data	Pages 97, 143, 175, 209, 245, 257, 289, 309	Tasks B12, B15 PO B10	Tasks B12, B15 PO B10
	2.4 Calculate payment due to individual employees to reflect standard pay and variations in accordance with employee source data	Pages 97, 175, 209, 245, 257, 289	Tasks B7, B8, B13 PO B8	Tasks B7, B8, B13 PO B8
3. Prepare and process payroll	3.1 Conduct payroll preparation within designated timelines in accordance with organisational policy and procedures	Pages 97, 175, 209, 245, 257, 289	Tasks B7, B8	Tasks B7, B8
	3.2 Calculate, record and reconcile employee in accordance with legislative requirements	Pages 97, 175, 209, 245, 257, 289	Tasks B7, B8, B13 PO B8	Tasks B7, B8, B13 PO B8
	3.3 Reconcile total payments for pay period, and review and correct irregularities or refer them to designated persons for resolution	Pages 97, 143, 175, 209, 245, 257, 289, 309	Tasks B12, B15 PO B10	Tasks B12, B15 PO B10
	3.4 Obtain authorisation of payroll and individual pay advice in accordance with organisational requirements	Pages 97, 143, 175, 209, 245, 257, 289, 309	Tasks A6, A7, A8, A9 PO B3, B4	Tasks A6, A7, A8, A9 PO B3, B4
	3.5 Make arrangements for payments in accordance with organisational and legislative requirements	Pages 97, 143, 175, 209, 245, 257, 289, 309	Throughout assessment	Throughout assessment
	3.6 Produce, review and store payroll records in accordance with organisational policy and security procedures	Pages 97, 143, 175, 209, 245, 257, 289, 309	Throughout assessment	Throughout assessment

Element <i>Elements describe the essential outcomes.</i>	Performance criteria <i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>	Workbook reference	Assessment task option 1	Assessment task option 2
4. Handle payroll enquiries	4.1 Respond to payroll enquiries in accordance with organisational and legislative requirements	Pages 175, 209, 221, 289, 309	Task A4	Task A4
	4.2 Provide information in accordance with organisational and legislative requirements	Pages 175, 209, 221, 289, 309	Tasks A2, B9 PO8	Tasks A2, B9 PO8
	4.3 Refer enquiries outside area of responsibility or knowledge to designated persons for resolution	Pages 175, 209, 221, 289, 309	Task A2	Task A2
	4.4 Provide additional information or complete follow-up action within designated timelines in accordance with organisational policy and procedures	Pages 175, 209, 221, 289, 298, 309	Task A2	Task A2
5. Maintain payroll	5.1 Maintain all information and record keeping relating to payroll function in accordance with relevant legislation and regulations	Pages 229, 290, 298	Task A5	Task A5
	5.2 Produce and reconcile month-end and year-end checklists to ensure compliance with relevant legislative and management deadlines	Pages 133, 135, 138, 150, 159	Throughout assessment	Throughout assessment
	5.3 Update records and systems in line with salary reviews and other changes in employment status	Units 3, 7, 8, 13 and 14	Tasks B13, B16	Tasks B13, B16
	5.4 Establish back-up and disaster recovery systems	Pages 29, 31, 208	Task B18 Checkpoint B3, B4	Task B18 Checkpoint B3, B4
	5.5 Generate and distribute payroll reports in line with organisational policy	Throughout workbook	Throughout assessment	Throughout assessment
	5.6 Extract and apply business activity statement (BAS) and instalment activity statement (IAS) data in accordance with relevant legislation and regulations	Pages 150, 161, 289	Tasks B14, B15	Tasks B14, B15

Foundation skills

Skill	Performance Criteria	Description	Workbook reference
Reading	2.2, 3.3, 3.6	<ul style="list-style-type: none"> Reviews and compares details of information to meet requirements, and interprets and analyses an extensive range of structurally intricate texts to inform actions 	Throughout workbook
Writing	3.6, 4.1, 4.2, 5.2, 5.3	<ul style="list-style-type: none"> Records detailed information accurately in required formats for individuals 	Unit 14
		<ul style="list-style-type: none"> Prepares, produces and updates accurate payroll record information in a range of report formats to meet organisational requirements 	Throughout workbook
		<ul style="list-style-type: none"> Produces logically sequenced texts in response to enquiries 	Pages 175, 209, 221, 289, 309
Oral communication	4.1-4.4	<ul style="list-style-type: none"> Participates effectively in exchanges of information using questioning and active listening to clarify details, and clear and direct language to refer problems to supervisor 	Throughout workbook
		<ul style="list-style-type: none"> Clearly articulates responses to enquiries using language, tone and pace appropriate to the audience 	Throughout workbook
Numeracy	3.2, 3.3	<ul style="list-style-type: none"> Uses calculation skills and mathematical formulae to accurately prepare, record, reconcile, check and report payroll data in a range of formats 	Unit 14
		<ul style="list-style-type: none"> Defines timeframes in accordance with schedule requirements 	Throughout workbook
Navigate the world of work	1.1, 1.4, 3.2, 3.4-3.6, 4.1-4.4, 5.1, 5.6	<ul style="list-style-type: none"> Takes responsibility for adherence to organisational policy and procedures, and legal and regulatory requirements 	Throughout workbook
Interact with others	1.2, 4.3	<ul style="list-style-type: none"> Cooperates and collaborates with others as part of familiar routine activities and contributes to activities requiring joint responsibility and accountability 	Throughout workbook

Skill	Performance Criteria	Description	Workbook reference
Get the work done	1.3, 2.1, 3.5, 4.4, 5.1-5.6	<ul style="list-style-type: none"> Plans, organises and completes work according to defined requirements, taking responsibility for sequencing tasks to achieve efficient outcomes 	Throughout workbook
		<ul style="list-style-type: none"> Uses systematic analytical processes in complex, routine and non-routine situations, gathering information, reviewing and reconciling data, and identifying and evaluating potential solutions 	Throughout workbook
		<ul style="list-style-type: none"> Uses digital tools to conduct research, design work processes and to complete work tasks 	Throughout workbook

Range of Conditions

<i>This section specifies different work environments and conditions that may affect performance. Essential operating conditions that may be present (depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts) are included.</i>		Workbook reference
Payroll preparation must include:	<ul style="list-style-type: none"> calculation of gross pay 	Units 4 and 14
	<ul style="list-style-type: none"> calculation of net pay 	Units 4 and 14
	<ul style="list-style-type: none"> preparing pay advice slips 	Units 4 and 14
	<ul style="list-style-type: none"> preparing payments 	Units 4 and 14
	<ul style="list-style-type: none"> superannuation 	Units 4, 5 and 14
	<ul style="list-style-type: none"> taxation and other deductions. 	Units 4, 5 and 14
Payroll records must include:	<ul style="list-style-type: none"> electronic funds transfer 	Units 4 and 14
	<ul style="list-style-type: none"> employee summary report 	Units 6 and 14
	<ul style="list-style-type: none"> end of month reports 	Units 4 and 14
	<ul style="list-style-type: none"> end of year reports 	Units 6 and 14
	<ul style="list-style-type: none"> pay advice slips 	Units 6 and 14
	<ul style="list-style-type: none"> payment summaries 	Units 6 and 14

Assessment requirements v1.1

Performance evidence

Evidence of the ability to:	Assessment task option 1	Assessment task option 2
<ul style="list-style-type: none"> accurately identify, calculate and input data for payments into manual or computerised payroll systems 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> produce payroll reports in accordance with organisational and legislative requirements 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> present payroll report for verification and approval 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> maintain all records in compliance with organisational and legislative requirements that relate to security and confidentiality of information. 	Tasks A5, B2	Tasks A5, B2

Knowledge evidence

To complete the unit requirements safely and effectively, the individual must:	Assessment task option 1	Assessment task option 2
<ul style="list-style-type: none"> explain the scope of services appropriate for a business activity statement (BAS) agent providing payroll services 	Tasks B14, B15	Tasks B14, B15
<ul style="list-style-type: none"> explain the application of award and enterprise agreements and relevant industrial instruments to payroll maintenance responsibilities 	Tasks A1, A2, A3 and applied throughout assessment	Tasks A1, A2, A3 and applied through assessment
<ul style="list-style-type: none"> identify and explain organisational policy and procedures that affect payroll, including the structure of authority in organisations 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> explain industry codes of practice relevant to payroll operations 	Task A1	Task A1
<ul style="list-style-type: none"> compare and contrast manual and computerised payroll systems 	Task A2	Task A2

To complete the unit requirements safely and effectively, the individual must:	Assessment task option 1	Assessment task option 2
<ul style="list-style-type: none"> • identify relevant legislation and record-keeping requirements from all levels of government that affect business operation and reporting requirements, especially in regard to: <ul style="list-style-type: none"> • Fair Work Act • National Employment Standards • Superannuation Guarantee (Administration) Act • corporations law • workers compensation and work health and safety • tax related to payroll activities • Privacy Act (confidentiality and security of records) • Higher Education Loan Program (HELP) • Medicare levy • Tax Agent Services Act (TASA) • current state, territory and Commonwealth industry and modern awards, and enterprise bargaining agreements • individual employment contracts • Commonwealth, state and territory leave Acts including annual, sick and long service • Australian Bureau of Statistics (ABS) Act 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> • describe current Australian Tax Office (ATO) requirements such as: <ul style="list-style-type: none"> • Australian Business Number (ABN) • employment declaration • tax file number (TFN) declaration 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> • identify the Tax Practitioners Board (TPB) requirements, including: <ul style="list-style-type: none"> • registration and scope of services documentation requirements for BAS agents • Code of Professional Conduct 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> • explain relevant taxation law, including: <ul style="list-style-type: none"> • pay as you go (PAYG) withholding tax • fringe benefits tax (FBT) 	Throughout assessment	Throughout assessment
<ul style="list-style-type: none"> • outline the key aspects of routine and non-routine requirements for payroll, including: <ul style="list-style-type: none"> • routine: award payments, salary amount, salary packaging, superannuation guarantee and super reporting • non-routine: termination payments and super guarantee charge. 	Throughout assessment	Throughout assessment