



IAB LEVEL 2 CERTIFICATE IN PAYROLL (QCF)

Qualification Accreditation Number **500/9263/7**

(Accreditation review date 31st December 2012)

QUALIFICATION SPECIFICATION – TO BE USED WITH THE APPRENTICESHIP FRAMEWORK

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Level 2 Certificate in Payroll (QCF)

1 Introduction

This qualification is part of the Qualification and Credit Framework (QCF), which became fully operational in September 2010. Qualifications within the framework are made up of units and each unit is given a credit value, where one credit represents 10 hours of learning time. The title of every qualification within the new framework will contain details of the size (award/certificate/diploma), level of difficulty (Entry to level 8) and general content of the qualification. This qualification is **competence** based, as it is deemed to include all the relevant knowledge and skills for a level 2 payroll clerk.

It is anticipated that the majority of providers engaging with the QCF will be in a position to obtain a Unique Learner Number (ULN) and this should have been evidenced through the completion of the IAB Supplementary QCF accreditation of centres Application Form. It is a condition of operating within the QCF that this document has been fully completed and accepted by the IAB, for any QCF qualifications which have been publically funded. This will confirm that providers are in a position to generate a ULN, which in turn will allow the successful completion of any QCF unit or qualification to be transferred to each individual Personal Learner Record. A key aim of the Personal Learner Record is to improve the flow of information about learners from schools to other education providers and ultimately employers, leading to more effective data sharing and better decision making.

Learners studying without being attached to an IAB accredited training centre, should contact the IAB for further information.

2 Aims

In summary, the qualification aims to enable candidates to:

- 1 Further develop skills in payroll record keeping and processing, giving the candidate the necessary skills to record financial payroll transactions in a both a manual and computerised environment.
- 2 Give candidates the necessary skills to assess their own competence in carrying out a range of day-to-day payroll routines and activities in both manual and computerised payroll system. The activities will include the calculation of pay data and processing of that data using day-to-day payroll processing skills.
- 3 Give candidates the necessary skills to assess the implications of maintaining accuracy when performing any practical payroll tasks
- 4 Understand the importance of security and confidentiality in performing any payroll task.

- 5 Enable candidates to progress in their learning to further develop their knowledge, understanding and skills of dealing with payroll transactions by undertaking further studies of payroll routines and procedures at Level 3

Upon completion, candidates should have progressed in their learning to have further developed their knowledge, understanding and skills in;

- Using aspects of manual and computerised payroll systems, incorporating use of commercial payroll software and the HMRC CD Rom.
- Further studies of HM Revenue and Customs procedures including month end
- Ability to produce day-to-day management reports in relation to payroll.

3 Links to National Occupational Standards

Direct relationship to the NOS for Accountancy and Finance P-2 and P-3 and E Skills

4 Target groups

The IAB Level 2 Certificate in Payroll is specifically designed to appeal to those who are aspiring to become professional payroll administrators.

The Level 2 qualification is primarily designed for the following candidates:

- Those who have achieved the IAB Level 1 Award in Payroll or some of the units of this qualification
- Those who are new to working in payroll but have some previous general knowledge of payroll procedures.
- Those who now wish to increase their skills and knowledge to that required of payroll processors prior to employment.
- Those who have previously worked in payroll and have not received a qualification.
- Those who wish to return to working in payroll and need to update their knowledge.
- Those who are already employed in payroll processing or allied roles and who wish to ensure that they have both a firm foundation and the knowledge and skills to perform some non-routine tasks.

- Those preparing for or undertaking the level 2 Intermediate Apprenticeship in Payroll.

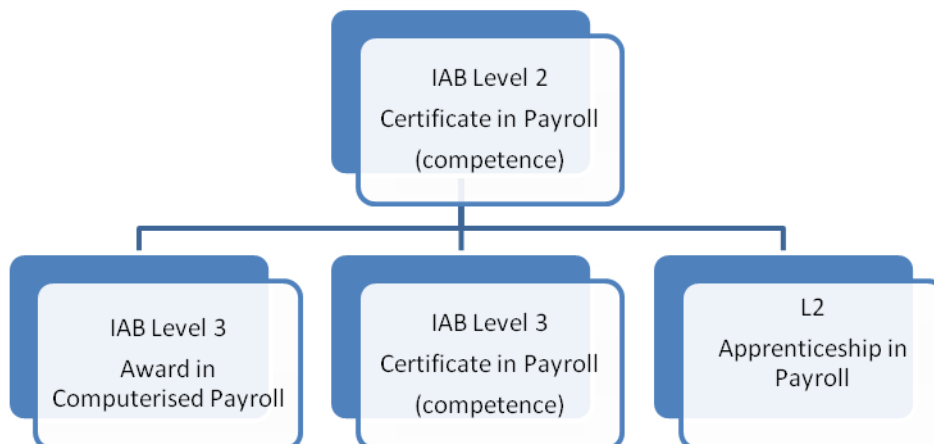
5 Statement of level

This is a level 2 qualification as defined within the regulations of the Qualification and Credit Framework.

6 Entry requirements

There are no formal entry requirements for the IAB Level 2 Certificate in Payroll (QCF). However, it is recommended that before commencing a course leading to this qualification, the prospective learner will already have basic skills in numeracy, information technology and literacy. The successful completion of the IAB Level 1 Award in Payroll would be ideal qualification to allow progression to the Level 2 Certificate in Payroll (QCF).

7 Progression



8 Qualification Structure

To achieve this qualification, all the **mandatory** units consisting of 19 credits must be achieved. The accreditation number, level and credit value of each unit is as follows:

Mandatory units

Fundamentals of employment legislation for payroll - R/600/8892(level 2 – 1 credit)

Composition of an employee payroll record – L/600/8888 (level 2 – 1 credit)

Elements of gross pay – J/600/8890 (level 2 – 1 credit)

Statutory and non-statutory payments and additions - k/600/8896 (level 2 – 2 credits)

Termination of employment – M/600/8897 (level 2 – 1 credit)

Work effectively in accounting and finance - L/600/4923 (level 2 – 2 credit)

Calculate gross pay – J/600/8887 (level 2 – 2 credits)

Creating an employee payroll record – R/600/8889 (level 2 – 1 credit)

Processing leavers – D/600/8894 (level 2 – 1 credit)

Payroll processing – Y/600/8893 (level 2 – 3 credit)

Computerised payroll theory – D/601/4713(level 2 – 1 credit)

Computerised payroll skills – T/601/4720 (level 2 – 3 credits)

Additional units (ONLY required to be taken by Apprentices)

Statutory and non statutory reporting of payroll data – A601/8137 (level 3 – 1 credit)

Spreadsheet software – F502/4625 (level 2 – 4 credits)

9 Assessment and Grading

With the introduction of the QCF the IAB has introduced additional assessments to supplement the standard form of examination. The additional assessments can consist of a combination of knowledge tests, assignments or a project. In order to successfully complete the qualification all the modes of assessment listed in the table below must be successfully completed.

For this qualification the IAB will provide all assessment material including knowledge tests, assignments and examination. For assessments other than the examination it is expected that the accredited centre will mark the original scripts with a 20% sample being forwarded to the IAB for external moderation. Front sheets will be supplied with answer books which will allow the recording of the marks for the assessment and allow for details of internal verification and external moderation. IAB examinations will be offered as standard sittings in January and June, or on an 'on demand' basis. All 'on demand' sittings are subject to a minimum period of notice.

Internal verification of knowledge tests and assignments

The IAB needs to be assured that at least 25% of Centre based assessments have been internally moderated. A box to be signed by the Internal Verifier is provided for this purpose on the front sheet of the assessment answer booklet. In any batch of assignments forwarded for external moderation the IAB would expect to see some evidence of internal verification.

External moderation of knowledge tests and assignments

It is the responsibility of each centre to choose a cross section of scripts for moderation by the IAB. The IAB would expect to see a high proportion of marginal passes together with scripts that are good passes. If the centre has any doubt about which scripts to send for external moderation they should contact the Education Department of the IAB.

The units for this qualification are assessed through the following methods:

Unit	Assessment
Mandatory units	
Fundamentals of employment legislation for payroll	Knowledge tests/Work Based evidence
Composition of an employee payroll record	
Elements of gross pay	
Statutory and non-statutory payments and additions	
Termination of employment	
Work effectively in accounting and finance	Project
Calculate gross pay	Assignment 1/Work Based evidence
Creating an employee payroll record	Assignment 2/Work Based evidence
Processing leavers	
Payroll processing	End examination 1
Computerised payroll theory	Knowledge test/Work Based evidence
Computerised payroll skills	End examination 2
Additional units (ONLY required to be taken by Apprentices)	
Statutory and non statutory reporting of payroll data	Knowledge test/Work Based evidence
Spreadsheet software	Assignment 3/Work Based evidence

To successfully complete the qualification the candidate must pass each of the above **mandatory** elements of assessment. Units are graded as Pass or Fail and the minimum

levels of achievement for each unit, within each mode of assessment, will be set as follows:

Knowledge tests	70%
Assignment	70%
Project	70%
Examination	70%

The qualification is not graded and therefore on successful completion the learner will receive a Pass in the Level 2 Certificate in Payroll (QCF).

10 Certification

On successful completion of all the mandatory units listed above, the learner will receive a certificate to confirm the achievement of the Level 2 Certificate in Payroll (QCF). The certificate will include the full name and accreditation number of the qualification and the award of pass.

On successful completion of all the mandatory units listed above **plus** all the additional units, the learner will receive the Level 2 Certificate in Payroll (QCF), which can be used as the core qualification for the Level 2 Intermediate Apprenticeship in Payroll.

Learners may request a certificate for the successful completion of each unit of the qualification on payment of a unit certificate fee. The certificate will include the full title and accreditation number of the unit, the credit value and level of the unit.

The award of credit and the successful completion of the accredited qualification will be transferred to an individual's Personal Learner Record (if applicable).

11 Reasonable Adjustments and Special Consideration policy and procedure

Please refer to the IAB web site www.iab.org.uk for a copy of this policy and procedure or contact the Education Department of the IAB.

12 Enquiries and Appeals procedure

Please refer to the IAB web site www.iab.org.uk for a copy of this procedure or contact the Education Department of the IAB.

13 Units with Learning Outcomes and Assessment Criteria

Mandatory

FUNDAMENTALS OF EMPLOYMENT LEGISLATION FOR PAYROLL – R6008892	
Credit value: 1 Level: 2	
Learning Outcomes	Assessment Criteria
1 Know what payroll information is to be prepared and kept by law.	1.1 Identify a payroll document which contains personal employee information 1.2 Identify a legal employment or payroll document to be kept by the employer. 1.3 State how long payroll documents should be kept by the employer
2 Understand data protection legislation in relation to payroll	2.1 Identify what constitutes reliable and useable personal data, data security and security practice in relation to payroll 2.2 Identify two places where you would find relevant payroll information: <ul style="list-style-type: none"> • contracts of employment • employer • finance department 2.3 Outline employer responsibilities in relation to payroll, under data protection legislation and accepted security practice
3 Know the general principles of employment rights legislation	3.1 Give an example of employment rights legislation in relation to employees. Including: <ul style="list-style-type: none"> • pay advice • national minimum wage • holiday entitlement • sickness 3.2 Identify how you would find relevant guidance on employment rights legislation 3.3 Outline the main responsibilities of the employer in relation to employment rights legislation

COMPOSITION OF AN EMPLOYEE PAYROLL RECORD - L6008888**Credit value: 1 Level: 2**

Learning Outcomes	Assessment Criteria
1 Understand the information required to set up a payroll record for a new employee	1.1 Prepare a checklist to show the information required to complete an employee payroll record for a new employee 1.2 Indicate on a checklist where you would gather the information from
2 Understand how to complete a P11 deduction sheet or equivalent, for a new employee	2.1 Explain the information required to complete a P11 deduction sheet or equivalent, with both personal and other details of a new employee 2.2 Outline the purpose of a National Insurance Number and the employee's responsibility to retain their NI number
3 Know how to deal with income tax forms for a new employee	3.1 Explain the composition of form P45 3.2 Explain the procedure you should follow for a new employee with a P45. 3.3 Explain the procedure you should follow for a new employee who does not have a P45

ELEMENTS OF GROSS PAY – J6008890

Credit value: 1 Level: 2

Learning Outcomes	Assessment Criteria
1 Understand what constitutes basic pay for different payroll periods	1.1 Explain how basic gross pay for weekly paid employees is calculated from given information i.e. timesheets, basic hourly rates, weekly salaries 1.2 Explain how basic gross pay for monthly paid employees is calculated from given annual salaries 1.3 Explain what is meant by positive and negative payrolls
2 Understand the principles of calculating overtime payments	2.1 Explain how payable overtime hours are determined payable from given information i.e. timesheets 2.2 Describe other types of payments which are derived from set rates
3 Know what constitutes gross pay from additional payments	3.1 Describe three additional payments which may constitute gross pay from the following scenarios including: <ul style="list-style-type: none"> • bonuses • commission payments on sales • unsocial hours and shift payments • productivity payments • piece rates • holiday pay • lump sum payments • statutory payments 3.2 Explain why changes to rates of pay and salaries may need to be applied <ul style="list-style-type: none"> • unsocial hours • overtime • piece rates
4 Understand the need and procedures to make temporary and permanent changes to basic rates of pay	4.3 Describe any temporary and permanent changes that may be made in rates of pay e.g, pay scales, cost of living rises, performance enhanced pay, promotion, changes in working situations

STATUTORY AND NON-STATUTORY PAYMENTS AND ADDITIONS –

K6008896**Credit value: 2 Level: 2**

Learning Outcomes	Assessment Criteria
1 Understand the principles of the PAYE system.	1.1 Identify: <ul style="list-style-type: none">• two pre-tax deductions• two post deductions 1.2 Outline the differences between pre-tax and post-tax deductions.
2 Understand the principles of the National Insurance system.	1.3 Explain how the PAYE system works.
3 Understand the principles of Student Loan deductions.	1.4 Describe a likely scenario for the use of a standard suffix tax code used: <ul style="list-style-type: none">• cumulatively• non-cumulatively 1.5 Distinguish between the terms cumulative and non-cumulative when used in relation to the PAYE system
	1.6 Describe a likely scenario for the use of the following tax codes: <ul style="list-style-type: none">• BR• NT• D0 1.7 Identify one example of the authority needed to change an employee's tax code.
	2.1 Explain the purpose of NICs
	2.2 Explain the use of NI thresholds
	2.3 Explain when you would use NI Category A
	2.4 Explain when you would use NIC Category C and the implications of its use
	2.5 Explain the authority needed to implement Category C deductions, and the implications of using it without authority.
	3.1 Explain how student loan repayments are deducted
	3.2 Identify where student loan deduction amounts are recorded
	3.3 Give an example of statutory authorisation to both commence and stop student loan deductions
	3.4 State who student loan deductions are paid to and

	how
4 Understand the principles of Statutory Sick Pay (SSP).	<p>4.1 Describe the conditions that employee must satisfy to be eligible to receive SSP.</p> <p>4.2 Define the terms <i>Period of Incapacity for Work (PIW)</i>, <i>Waiting Days</i> and <i>Qualifying Days</i>.</p> <p>4.3 Illustrate the principle of linked PIWs.</p> <p>4.4 State the tax and NIC implications for SSP payments.</p> <p>4.5 Describe how an employer can reclaim SSP payments.</p>
5 Understand the principles of Statutory Maternity Pay (SMP).	<p>5.1 Describe the basic employment and earnings conditions that employee must satisfy to be eligible to receive SMP</p> <p>5.2 State where the appropriate rates of a mother's entitlement to SMP during her maternity leave can be found</p> <p>5.3 State the tax and NIC implications for SMP payments</p>
6 Understand the principles of Statutory Adoption Pay (SAP).	<p>6.1 Describe the basic employment and earnings conditions that employee must satisfy to be eligible to receive SAP.</p> <p>6.2 State where the appropriate rates of an adoptor's entitlement to SAP during their adoption leave, can be found</p> <p>6.3 State the tax and NIC implications for SAP payments.</p>
7 Understand the principles of Statutory Paternity Pay (SPP and SPP(A)).	<p>7.1 Describe the basic employment and earnings conditions that employee must satisfy to be eligible to receive SPP/SPP(A)</p> <p>7.2 State where the appropriate rates of an employee's entitlement to SPP/SPP(A) during their parental leave can be found</p> <p>7.3 State the tax and NIC implications for SPP/SPP(A) payments</p> <p>7.4 Identify the criteria which must be met for a parent to take parental leave in normal circumstances</p>
8 Understand the principles of Attachment of Earnings Orders (AOE).	<p>8.1 Describe the purpose of AOE/DEO</p> <p>8.2 Give three examples of AOE/DEO</p>

	<p>8.3 Distinguish between Priority and Non-Priority DEO.</p> <p>8.4 Define the concept of <i>Protected Earnings</i>.</p> <p>8.5 State the implication of not processing a AOE/DEO</p>
<p>9 Understand the need to complete period end payroll procedures</p>	<p>9.1 Explain the need to reconcile payments and deductions made from employees pay, with internal records</p> <p>9.2 List advantages and disadvantages of various methods of making payments of net pay to employees</p> <p>9.3 Appreciate the procedures to follow when recording period end payroll information</p> <p>9.4 Appreciate the relevant procedures and deadlines in relation to payments due to external agencies and statutory bodies</p>

TERMINATION OF EMPLOYMENT – M6008897	
Credit value: 1 Level: 2	
Learning Outcomes	Assessment Criteria
1 Understand what constitutes a leaver.	1.1 Describe the term 'leaver'
2 Know the amendments to make to a leaver's final pay	2.1 List additional payments to leaver's final gross pay. 2.2 List changes that may be made to voluntary deductions for a leaver's final pay-run
3 Understand statutory requirements when processing a leaver.	3.1 State the necessary entries to be made on a leaver's P11. 3.1 State the necessary entries to be made on a P45 for a leaver 3.2 Identify the recipients of the parts of form P45 3.3 Explain why payroll data is retained

WORK EFFECTIVELY IN ACCOUNTANCY AND FINANCE – L6004923	
Credit value :2 Level: 2	
Learning Outcomes	Assessment Criteria
1 Understand the accounting or payroll function within an organisation	1.1 Explain the role of accountancy and other financial functions within the business 1.2 Identify the contribution of those in accounting and other financial roles to maintain the smooth running, solvency and legal compliance of an organisation 1.3 Identify the supervisor, line manager and or other authority to whom you report 1.4 Recognise any organisational policies and procedures that affect your work
2 Demonstrate a range of effective communication skills	2.1 Demonstrate a level of numeracy and literacy skills appropriate to your role within the organisation 2.2 Present information in appropriate formats and within organisational guidelines for; <ul style="list-style-type: none"> • Informal business reports • Letter • E-mail or memo

3 Work independently or as part of a team	3.1 Plan and manage your own workload effectively and prioritise tasks 3.2 Identify the impact that the completion or non completion of your work can have on colleagues 3.3 Resolve or refer conflicts or dissatisfaction within your working environment
4 Develop skills and knowledge to meet personal and organisational needs	4.1 Explain the importance of continuing professional development and identify your own development needs and objectives 4.2 Monitor and review your own development needs and objectives

CALCULATE GROSS PAY – J6008887

Credit value: 2 Level: 2

Learning Outcomes	Assessment Criteria
1 Be able to determine basic pay for different payroll periods	1.1 Calculate accurately, basic gross pay for weekly paid employees from given information i.e. timesheets, basic hourly rates, weekly salaries 1.2 Calculate accurately basic gross pay for monthly paid employees from given annual salaries 1.3 Calculate accurately gross pay for non-standard periods i.e. daily, four weekly
2 Be able to calculate overtime payable from given information	2.1 Check rates of overtime payable against agreed information and limits 2.2 Calculate accurately, overtime hours payable from given information i.e. timesheets 2.3 Calculate accurately the value of overtime payments due including lump sum payments
3 Be able to calculate additional payments from given information	3.1 Apply commission payable from given information 3.2 Apply bonus payments from given information 3.3 Calculate accurately unsocial hours and shift payments 3.4 Calculate accurately holiday pay from given information 3.5 Apply temporary changes to rates of pay and salaries including lump sum payments and negative payroll situations

4 Be able to implement permanent changes to rates of pay from given organisational information	<p>4.1 Apply any additional permanent changes in rates of pay from given organisational information e.g. pay scales, cost of living rises, performance enhanced pay, promotion, changes in working situations</p> <p>4.2 Apply changes to rates of pay retrospectively ensuring accuracy in back payments</p>
5 Be able to implement relevant statutory additions to pay when entitlement has been determined	<p>5.1 Apply the correct statutory payment to gross pay when entitlement has been established including:</p> <ul style="list-style-type: none"> • statutory sick pay • statutory maternity pay • statutory adoption pay • statutory paternity pay

CREATING AN EMPLOYEE PAYROLL RECORD – R6008889

Credit value: 1 Level: 2

Learning Outcomes	Assessment Criteria
1 Be able to prepare a payroll record for a new employee	<p>1.1 Complete a P11 deduction sheet or equivalent, with personal details of a new employee</p> <p>1.2 Enter other information required</p> <p>1.3 Ensure all information required is recorded including NI number</p>
2 Be able to complete relevant statutory forms for a new employee	<p>2.1 Complete the procedure for a new employee with a P45.</p> <p>2.2 Complete form P46 for a new employee who does not have a P45</p>

PROCESSING LEAVERS – D6008894

Credit value: 1 Level: 2

Learning Outcomes	Assessment Criteria
1 Be able to calculate the gross pay for a leaver	<p>1.1 Calculate accurately gross pay due to a leaver</p> <p>1.2 Calculate accurately additional payments to be included in a leavers final gross pay including:</p> <ul style="list-style-type: none"> • back pay • week-in arrears payments • holiday pay <p>1.3 Calculate accurately changes to voluntary deductions to a leavers final pay-run</p>

<p>2 Be able to complete internal procedures and those necessary for external agencies and statutory bodies, for a leaver</p>	<p>2.1 Process the leavers final gross pay at the appropriate pay-run date</p> <p>2.2 Complete the necessary entries on a leaver's P11</p> <p>2.3 Complete the relevant section of form P45</p> <p>2.4 Finalise entries on P11 deduction sheet or on HMRC database</p>
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PAYROLL PROCESSING – Y6008893

Credit value: 3 Level: 2

Learning Outcomes	Assessment Criteria
<p>1 Be able to determine income tax to be deducted from gross pay</p>	<p>1.1 Apply the tax code for an employee from given information</p> <p>1.2 Process pre-tax deductions correctly</p> <p>1.3 Calculate accurately income tax manually or using HMRC CD Rom for:</p> <ul style="list-style-type: none"> • standard suffix codes operated on a cumulative or non-cumulative basis • BR code operated on a cumulative basis. • NT • D0 <p>1.4 Identify the authority required to change an employee's tax code and process the change accurately</p> <p>1.5 Record PAYE deductions using paper P11s or the HMRC database</p>
<p>2 Be able to determine national insurance contributions to be deducted from gross pay</p>	<p>2.1 Calculate accurately NIC for categories A, C, D and F, manually or using the HMRC CD Rom for:</p> <ul style="list-style-type: none"> • employee NI contributions • employer NI Contributions <p>2.2 Record NICs using P11 working sheets</p>
<p>3. Be able to determine voluntary deductions and non-standard statutory deductions</p>	<p>3.4 Process voluntary deductions in an appropriate way</p> <p>3.5 Process other statutory deductions:</p> <ul style="list-style-type: none"> • Attachment of earnings (1971 Act) • CTAEs • Deductions from earnings orders • Scottish arrestment orders • Student loan repayments

<p>4. Record and reconcile payments and deductions to employees and external agencies</p>	<p>4.1 Prepare a payroll summary to record and itemise payments and deductions, including employer's NIC</p> <p>4.2 Produce payslips to detail statutory and organisational information regarding employees' individual pay</p> <p>4.3 Reconcile payments and deductions made from employees pay with the total payroll</p> <p>4.4 Complete payment schedules for different methods of payment to employees</p> <p>4.5 Complete form P32</p>
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COMPUTERISED PAYROLL THEORY D6014713 Credit value: 1 Level: 2	
Learning Outcomes	Assessment Criteria
<p>1 Understand potential health and safety and security risks</p>	<p>1.1 Identify risks to data including:</p> <ul style="list-style-type: none"> • From individuals, such as incompetence, theft, viruses or unauthorised access • Hardware and software • The internet • Disasters and unforeseen events <p>1.2 Explain the need to carry out visual safety checks before starting up the computer system, and be responsible for that environment</p> <p>1.3 Identify ways to minimise security risks</p> <p>1.4 Explain the health and safety risks in using IT systems</p> <p>1.5 Explain the health and safety responsibilities of the employer in the context of a computerised workplace</p>
<p>2 Maintain the security of data within a computerised environment</p>	<p>2.1 Describe the procedures for maintaining the security and confidentiality of personal data and of all other information</p> <p>2.2 Explain the importance of storage of data and the back up procedures of the organisation</p>
<p>3 Understand organisational procedures for processing payroll in a computerised environment</p>	<p>3.1 Explain the advantages and disadvantages of positive payrolls when using a computerised system</p> <p>3.2 Explain the advantages and disadvantages of negative payrolls when using a computerised system</p> <p>3.3 Explain the organisation's procedures and timelines for initiating, making and monitoring payments when using a computerised system</p>

COMPUTERISED PAYROLL SKILLS T6014720**Credit value: 3 Level: 2**

Learning Outcomes	Assessment Criteria
1 Know how to process information on starters, leavers and changes to current employees	1.1 Set up and maintain company information 1.2 Create a record for a new employee, producing reports as necessary 1.3 Complete the records for a leaver producing reports as necessary 1.4 Update records for all PAYE, NIC parameters and rates, and statutory payments in accordance with instructions and including <ul style="list-style-type: none">• Tax codes• National insurance rates• Attachment of earnings• Non-statutory deductions• Pay rates• Overtime rates• Advanced holiday pay• Net payments
2 Process payroll accurately on a period basis	2.1 Update all employee records prior to the payroll being run 2.2 Input all the necessary authorised data including: <ul style="list-style-type: none">• Pay• Overtime• Bonuses• Expenses• Pre tax and post tax voluntary deductions 2.3 Run the payroll, in accordance with organisational timescales, checking results conform to expected limits 2.4 Produce reports to include payslips and payment summaries and ensure they are accurate and complete 2.5 Run period end returns, with required report runs, in accordance with all relevant timescales including <ul style="list-style-type: none">• Monthly• Annual
3 Back up and update systems when required	3.1 Make a permanent back-up and store this safely according to organisational guidelines 3.2 Restore previous period data from back-up 3.3 Apply updates to the software when instructed to do so by tax authority or software company

Additional units (ONLY required to be taken by Apprentices)

STATUTORY AND NON-STATUTORY REPORTING OF PAYROLL DATA	
A6018137 Credit value: 1	
Learning Outcomes	Assessment Criteria
4 Understanding statutory reporting requirements	<p>4.1 Describe the methods, policies, procedures for submitting statutory end of year returns and explain the penalties for non compliance</p> <p>4.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year)</p> <p>1.3 Identify the reports which need to be given to employees, the deadlines for doing this and explain the penalties for failing to comply</p>
5 Understand the non-statutory reporting requirements	<p>5.1 Identify organisational, external agency and employee requirements for information</p> <p>5.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year)</p> <p>5.3 Identify accurately the needs of the recipient and how reporting is tailored to those needs considering</p> <ul style="list-style-type: none"> • Security • Confidentiality • Data protection

SPREADSHEET SOFTWARE F502/4625	
Credit value: 4	
Learning Outcomes	Assessment Criteria
1 Use a spreadsheet to enter, edit and organise numerical and other data	<p>1.1 Identify what numerical and other information is needed in the spreadsheet and how it should be structured</p> <p>1.2 Enter and edit numerical and other data accurately</p> <p>1.3 Combine and link data across worksheets</p>

<p>2 Select and use appropriate formulas and data analysis tools to meet requirements</p>	<p>2.1 Identify which tools and techniques to use to analyse and manipulate data to meet requirements</p> <p>2.2 Select and use a range of appropriate functions and formulas to meet calculation requirements</p> <p>2.3 Use a range of tools and techniques to analyse and manipulate data to meet requirements</p>
<p>3 Select and use tools and techniques to present and format spreadsheet information</p>	<p>3.1 Plan how to present and format spreadsheet information effectively to meet needs</p> <p>3.2 Select and use appropriate tools and techniques to format spreadsheet cells, rows, columns and worksheets</p> <p>3.3 Select and format an appropriate chart or graph type to display selected information</p> <p>3.4 Select and use appropriate page layout to present and print spreadsheet information</p> <p>3.5 Check information meets needs, using spreadsheet tools and making corrections as necessary</p> <p>3.6 Describe how to find errors in spreadsheet formulas</p> <p>3.7 Respond appropriately to any problems with spreadsheets</p>