

1450 Exam ID

IAB Student No:

IAB Candidate No:

Name of Exam Centre:.....

Date of Exam:.....

Software Used:

Answer Booklet for the following Qualifications:

1400: Level 1 Certificate in Payroll QCF: 60104740

1410: Level 1 Award in Computerised Payroll QCF: 60107339

Time Allowed 1 Hour 30 Minutes

FOR USE BY ASSESSOR ONLY:

| IAB ID | Units covered | Possible marks | Actual marks | Pass or Fail |
|--------|---|----------------|--------------|--------------|
| 1406 | Computerised Payroll Administration: T5051157 | 75 | | |

Tax Year 2015-16

TASK 1

Below is the correct legislative information for Income Tax and National Insurance Contributions. This must be checked before you start the paper.

INCOME TAX

| | | |
|--------|-----------------|-----|
| Rates: | Basic Rate | 20% |
| | Higher Rate | 40% |
| | Additional Rate | 45% |

| | | | |
|-------------|------------------|-------------|-----|
| Bandwidths: | From £0.01 | to £31,785 | 20% |
| | From £31,785.01 | to £150,000 | 40% |
| | From £150,000.01 | to Excess | 45% |

'K' Code regulatory limit 50% Emergency code 1060L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

| Description | Annual Bandwidths £ | Employer % | Employee % |
|-----------------------------|------------------------|---------------|---------------|
| Standard Rate Contributions | £5,824.00 to £8,060.00 | 0.00 | 0.00 |
| Standard Rate Contributions | £8060.01 to £8,112.00 | 0.00 | 12.00 |
| Standard Rate Contributions | £8,112.01 to £40,040 | 13.80 | 12.00 |
| Standard Rate Contributions | £40,040.01 to £42,385 | 13.80 | 12.00 |
| Standard Rate Contributions | £42,385.01 to Excess | 13.80 | 2.00 |

Table C - NI Rates:

| Description | Annual Bandwidths £ | Employer % | Employee % |
|-----------------------------|--------------------------------|-----------------------|-----------------------|
| Employer Only Contributions | £5,824.00 to £8,060.00 | 0.00 | 0.00 |
| Employer Only Contributions | £8,060.01 to £8,112.00 | 0.00 | 0.00 |
| Employer Only Contributions | £8,112.01 to £40,040 | 13.80 | 0.00 |
| Employer Only Contributions | £40,040.01 to £42,385 | 13.80 | 0.00 |
| Employer Only Contributions | £42,385.01 to Excess | 13.80 | 0.00 |

Table M (under 21's)

| Description | Annual Bandwidths £ | Employer % | Employee % |
|-----------------------------|--------------------------------|-----------------------|-----------------------|
| Standard Rate Contributions | £5,824.01 to £8,060.00 | 0.00 | 0.00 |
| Standard Rate Contributions | £8,060.01 to £8,112.00 | 0.00 | 12.00 |
| Standard Rate Contributions | £8,112.01 to £40,040 | 0.00 | 12.00 |
| Standard Rate Contributions | £40,040.01 to £42,385 | 0.00 | 12.00 |
| Standard Rate Contributions | £42,385.01 to Excess | 13.80 | 2.00 |

Candidates should note that it is not possible to update a previous version of Sage Payroll to include NIC Table M.

Task 3**GROSS PAY CALCULATIONS FOR PAYMENT WEEK 1 ON THE 10th APRIL 2015 (Not Marked)**

| Employee | Basic Hours | Basic Pay £ | Overtime Rate £ | Overtime hours £ | Total overtime pay £ | Gross Pay £ | Savings Scheme £ |
|---------------|-------------|----------------|--------------------|---------------------|-------------------------|----------------|---------------------|
| Teresa Smithe | 16 | 160.00 | N/A | 0 | N/A | 160.00 | 5.00 |
| Peony James | 38 | 361.00 | 11.88 | 4 | 47.52 | 408.52 | 0.00 |

Task 5**GROSS PAY CALCULATIONS FOR PAYMENT WEEK 2 ON THE 17th APRIL 2015**

| Employee | Basic Hours | Basic Hourly Rate £ | Basic Pay £ | Overtime Rate £ | Overtime hours £ | Total overtime pay £ | Week In Arrears £ | Holiday Pay £ | Gross Pay £ | Savings Scheme £ |
|----------------|-------------|------------------------|----------------|--------------------|---------------------|-------------------------|----------------------|------------------|----------------|---------------------|
| Teresa Smithe | 16 | 10.00 | 160.00 | N/A | 0 | N/A | | | | 5.00 |
| Peony James | 38 | 9.50 | 361.00 | 11.88 | 2 | | | | | 0.00 |
| Jason Barclay | 36 | 8.00 | | 10.00 | 6 | | | | | 5.00 |
| Camilla Talbot | | 7.50 | | 9.98 | | | | | | 0.00 |

Task 5 - Continued

| RISE AND SHINE TIME SHEET | |
|--------------------------------------|---|
| NAME: Camilla Talbot | Week Ending: 10 th April 2015 |

| | AM IN | AM OUT | PM IN | PM OUT | DAILY TOTAL HOURS |
|--------------------|--------------|---------------|--------------|---------------|--------------------------|
| MONDAY | 0930 | 1215 | 1245 | 1500 | |
| TUESDAY | 0915 | 1300 | 1330 | 1515 | |
| WEDNESDAY | DAY OFF | DAY OFF | DAY OFF | DAY OFF | |
| THURSDAY | 0930 | 1230 | 1300 | 1430 | |
| FRIDAY | 1000 | 1300 | 1345 | 1445 | |
| SATURDAY | DAY OFF | DAY OFF | DAY OFF | DAY OFF | |
| SUNDAY | DAY OFF | DAY OFF | DAY OFF | DAY OFF | |
| TOTAL HOURS | | | | | |

TASK 7

- a) **What form must be submitted with the FPS to HMRC if a Statutory Payment had been paid?**

.....
.....

- b) **When generating employee records, why is it important to include Employment Status and the Contracted Hours?**

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

- c) **How much National Insurance does an employer pay for a 20 year old earning less than £42,385 p.a.?**

.....
.....