



June 2014 Examination Answer Booklet

198 Exam ID

1450 Exam ID

IAB Student No:

IAB Candidate No:

Name of Exam Centre:.....

Date of Exam:.....

Software Used:

Answer Booklet for the following Qualifications:

197: Level 1 Award in Computerised Payroll QCF: 60061352

1400: Level 1 Certificate in Payroll QCF: 60104740

1410: Level 1 Award in Computerised Payroll QCF: 60107339

Time Allowed 1 Hour 30 Minutes

Paper No: 0045

FOR USE BY ASSESSOR ONLY:

IAB ID	Units covered	Possible marks	Actual marks	Pass or Fail
198	Computerised Payroll Administration L5040956	75		
1406	Computerised Payroll Administration: T5051157			

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 £32,010	20%
	From £32,010.01	to £150,000	40%
	From £150,000.01	to Excess	45%
'K' Code regulatory limit	50%	Emergency code	944L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions (Secondary Threshold)	£5,668.01 to £7,696	0.00	0.00
Standard Rate Contributions (Secondary Threshold)	£7,696.01 to £7,755	13.80	n/a
Standard Rate Contributions (Primary Threshold)	£7,755.01 to £40,040	13.80	12.00
Standard Rate Contributions	£40,040.01 to £41,450	13.80	12.00
Standard Rate Contributions	£41,450.01 to Excess	13.80	2.00

Table C - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions (Secondary Threshold)	£5,668.01 to £7,696	0.00	0.00
Standard Rate Contributions (Secondary Threshold)	£7,696.01 to £7,755	13.80	0.00
Standard Rate Contributions (Primary Threshold)	£7,755.01 to £40,040	13.80	0.00
Standard Rate Contributions	£40,040.01 to £41,450	13.80	0.00
Standard Rate Contributions	£41,450.01 to Excess	13.80	0.00

Task 3

GROSS PAY CALCULATIONS FOR PAYMENT WEEK 1 ON THE 11th APRIL 2013 (Not Marked)

Employee	Basic Hours	Basic Pay £	Overtime Rate £	Overtime hours	Total overtime pay £	Gross Pay £	Savings Scheme £
Janice Mundy	24	172.08	N/A	0	N/A	172.08	0.00
Lily Hamilton	37.5	296.63	9.89	3.75	37.09	333.72	12.50

Task 5

GROSS PAY CALCULATIONS FOR PAYMENT WEEK 2 ON THE 18th APRIL 2013

Employee	Basic Hours	Basic Hourly Rate £	Basic Pay £	Overtime Rate £	Overtime hours	Total overtime pay £	Week In Arrears £	Holiday Pay £	Gross Pay £	Savings Scheme £
Janice Mundy	24	7.17	172.08	N/A	0	N/A				0.00
Lily Hamilton	37.5	7.91	296.63	9.89	3					12.50
Leah Green	25	7.47		9.00	1.5					12.50
Felipe Fergosta		7.63		9.54						0.00

Task 5 - Continued

THE CHEEKY CHIPPY					
TIME SHEET					
NAME: Felipe Fergosta			Week Ending: 14 th April 2013		
	AM IN	AM OUT	PM IN	PM OUT	DAILY TOTAL HOURS
MONDAY	0815	1215	1400	1830	8.5
TUESDAY	0930	1300	1400	1830	8
WEDNESDAY	0800	1330	1500	1830	9
THURSDAY	DAY OFF	DAY OFF	DAY OFF	DAY OFF	0
FRIDAY	0800	1300	1345	1830	9.75
SATURDAY	0830	1230	1330	1830	9
SUNDAY	DAY OFF	DAY OFF	DAY OFF	DAY OFF	0
TOTAL HOURS					

TASK 7

a) State two reasons why it is important to "Back Up" your work.

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b) What procedure must be carried out to finalise the payroll, this should include the name of the form that must be submitted to HMRC and the relevant date?

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c) Provide a Back Up and Restore Log of your work.

This space has been left blank for your workings.