



June 2014 Examination Model Answers

198 Exam ID

1450 Exam ID

IAB Student No:

IAB Candidate No:

Name of Exam Centre:.....

Date of Exam:.....

Software Used:

Model 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:

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 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 (6 Marks) (Must Match)

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	1/2 172.08	1/2 71.70	1/2 415.86	0.00
Lily Hamilton	37.5	7.91	296.63	9.89	3	1/2 29.67			1/2 326.30	12.50
Leah Green	25	7.47	1/2 186.75	9.00	1.5	1/2 13.50			1/2 200.25	12.50
Felipe Fergosta	37.5	7.63	1/2 286.13	9.54	1/2 6.75	1/2 64.40			1/2 350.53	0.00

Task 5 – Continued (1 Mark) (Must Match)

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					1 44.25

TASK 7 – 6 Marks

- a) **State at least two reasons why it is important to “Back Up” your work.**

It is important to back up your work to ensure that you have an **accurate record** of the latest payroll and employee information so that if the **computer fails** or **is stolen** the payroll records can be restored accurately to the last processing date

(2 Marks, for full marks to be awarded the candidate needs to state 2 of the highlighted parts of the MA, deduct 1 mark for each missing point up to Maximum of 2 marks)

- 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?**

After updating the payroll, and all starters and leavers have been dealt with, a **Full Payment Summary (FPS)** must be submitted to HMRC, this must be **done before payment** is actually made to the employees.

If any payments such as SSP, SMP etc have been made then it will be necessary to submit an **Employer Payment Summary (EPS)** as well.

(2 Marks, for full marks to be awarded the candidate needs to state all of the highlighted parts of the MA deduct 1/2 mark for each missing point up to Maximum of 2 marks)

- c) **Provide a Back Up and Restore Log of your work. (2 Marks)**

Award **2 Marks** for this report provided it shows at least 2 back ups have been done, a copy of this report has not been included in the MA's as the information from the examiner's copy would not be reflected in the candidate's copy

MARKING FOR PRINTOUTS

TASK 1 TOTAL 3 MARKS

Award ½ mark each for the correct print out of the Tax and NIC Legislation

Award 2 marks for the Company Details Report, deducting ½ mark for each error up to a maximum of 2 marks.

TASK 2 TOTAL 11 MARKS

Employee Details – Personal: (9 marks)

Allocate 3 marks per employee deducting ½ mark for each incorrect answer to a maximum of 3

Employee Details – Deductions: (2 marks)

Allocate 1 mark per employee provided they match the Model Answers.

Deduct 1 mark if all employees are shown and 1 mark if there are no amounts shown for the employees.

TASK 3 TOTAL 10 MARKS

Payment Summary Part 1 (7 Marks)

For each COLUMN TOTAL award 1 mark for each of the following correct entries (must match MA's): **5 Marks**

Total Gross Pay PAYE EE's NIC Post Tax Deduction Net Pay

Award a further 1 mark for each employee's Net Pay **2 Marks**

Own Figures only allowed for individual's net pay provide all processing has been completed correctly

Payment Summary Part 2 (2 Marks)

For each TOTAL award 1 mark for each of the following correct entries (must match MA's):

EE's & ER's NIC ER's NIC

Award **1 Mark** for the **Cash Analysis Printout** (must show the **total** for all employees)

Own Figures Allowed

TASK 4 6 MARKS

Allocate 3 marks to each employee's personal details, deducting 1/2 mark for each incorrect answer to a maximum of 3 per employee (note, Tax Code and P46 statement must match MA's)

TASK 5 27 MARKS

See Page 2 for individual marks for **Gross Pay table** (6 Marks)

See Page 3 for mark for **Timesheet** (1 Mark)

Payment Summary Part 1 (9 Marks)

For each COLUMN TOTAL award 1 mark for each of the following correct entries (must match MA's): 5 Marks

Total Gross Pay PAYE EE's NIC Post Tax Deduction Net Pay

Award a further 1 mark for each employee's Net Pay (own figures accepted, if processed correctly) 4 Marks

Payment Summary Part 2 (2 Marks)

For each TOTAL award 1 mark for each of the following correct entries (must match MA's):

EE's & ER's NIC ER's NIC

Cash Analysis (1 Mark)

Award 1 Mark for the **Cash Analysis Printout** (must show the **total** for all employees)

Own Figures Allowed

Payslips (6 Marks)

Award 1 Mark each for Lily, Leah and Felipe's Payslips provided the Net Pay matches MA's.

Award 3 Marks for **Janice's Payslip** provided her Holiday Pay and Payment in Arrears are shown on separate lines (own Figures accepted) but deduct 1 mark if Net Pay does not match MA's.

P45 (2 Marks)

Award 2 Marks for **Janice's P45** for Gross Pay To Date and Tax To Date matching MA's. Own Figures can be accepted provided there is evidence that the payroll has been updated for both weeks 1 & 2.

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 6 12 MARKS

Payment Summary Part 1 (6 Marks)

For each COLUMN TOTAL award 1 mark for each of the following correct entries (must match MA's): 5 Marks

Total Gross Pay PAYE EE's NIC Post Tax Deduction Net Pay

Award a further 1 mark for Peter's Net Pay 1 Mark

Own figures are allowed for the individual net pay provided the wages have been processed correctly

Payment Summary Part 2 (2 Marks)

For each TOTAL award 1 mark for each of the following correct entries (must match MA's):

EE's & ER's NIC ER's NIC 2 Marks

Award 1 Mark for the **BACS Printout** (must show the Total Amount to pay), own figure allowed.

Award 3 Marks for Peter's **Payslip** provided his Bonus is shown on a separate line, (must match MA's) and his new Tax Code. Deduct 1 mark if own figure for Net Pay

TASK 7 6 MARKS

See page 4