

ANSWER BOOKLET

Qualifications:

Level 3 Award in Computerised Payroll

(Accreditation No: 601/0481/8)

Level 3 Diploma in Payroll

(Accreditation No: 601/0732/7)

Examination:

Unit 3407: Computerised Payroll Administration – L505139

Paper No: E0024(2)

SAMPLE ASSESSMENT PAPER Tax Year

2014/2015

Student Number:	
Candidate Number:	
Name of Exam Centre:	

For use by assessor only:

Task	1	2	3	4	5	6	7	8	9	Total
Marks	5	14	30	5	12	34	15	6	4	125

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 £31,865.00 20%
 From £31,966.00 to £150,000.00 40%
 From £150,001.01 to Excess 45%

'K' Code regulatory limit 50% Emergency code 1000L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Lower Earnings Limit	5,772.01 to 7,956.00	0.00	0.00
Primary Threshold	7,956.01 to 40,040.00	13.80	12.00
Upper Accrual Point	40,040.01 to 41,865.00	13.80	12.00
Upper Earnings Limit	41,865.01 to Excess	13.80	2.00

Table D - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Lower Earnings Limit	5,772.01 to 7,956.00	-3.40	-1.40
Primary Threshold	7,956.01 to 40,040.00	10.40	10.60
Upper Accrual Point	40,040.01 to 41,865.00	13.80	12.00
Upper Earnings Limit	41,865.01 to Excess	13.80	2.00

Task 3

Gross Pay Calculations for Payment Month 5 ending 31 August 2014 (Not Marked)

Employee	Role	Monthly Salary Or Weekly Salary £	Key Holder Allowance £	Gross Pay £	Own Notes
Michelle Mooney	Management (Director)	4,166.67		4,166.67	
Perry Davidson	Administrator	2,916.67		2,916.67	
Fraser Gillespie	Architect	2,283.33	50.00	2,333.33	
Gina Ajabade	Surveyor (Part-time)	1,291.67		1,291.67	

Pension Calculation:

Pension Summary for August 2014

Mth No.	Total Pensionable Pay	Employee Pension £	Employer Pension £	Total Pension Contribution £
Mth 5				

Pension Report produced from Payroll software package?

Y/N please circle.

Task 6

Summary of Gross Pay for Month 6 – to be paid 30 September 2014

Employee	Monthly Salary	Key Holder Allowance	Repayment of Savings Scheme	Holiday Pay	SAP	Commission on Sales	Gross Pay
	£	£	£	£	£	£	£
Michelle Mooney							
Perry Davidson							
Fraser Gillespie							
Gina Ajabade							

Task 7

Total Due to HMRC

Cost of Wages

Task 8

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