



Exam ID 367

ANSWER BOOKLET

For use with the following Qualifications:

Level 3 Certificate in Payroll

(Accreditation No: 500/9358/7)

Level 3 Award in Computerised Payroll

(Accreditation No: 500/9359/9)

Unit 367: Computerised Payroll Administration

JUNE 2012

Tax Year 2011/2012

Student Number:	
Candidate Number:	
Name of Exam Centre:	

Candidates should note that all answers should be completed in blue or black ink

For use by assessor only:

Task	1	2	3	4	5	6	7	8	9	Total
Marks	5	25	20	5	35	35	10	5	10	150

Suite 5, 20 Churchill Square, Kings Hill, West Malling, Kent ME19 4YU
Tel: 01732 897750, Fax: 01732 455848, email: education@iab.org.uk

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	50%

Bandwidths:	From £0.01	to £35,000	20%
	From £35,000.01	to £150,000	40%
	From £150,000.01	to Excess	50%

'K' Code regulatory limit 50% Emergency code 747L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions (Secondary Threshold)	£5,304 to £7,072	0.00	0.00
Standard Rate Contributions (Secondary Threshold)	£7,072.01 to £7,225	13.80	n/a
Standard Rate Contributions (Primary Threshold)	£7,225.01 to £40,040	13.80	12.00
Standard Rate Contributions	£40,040.01 to £42,475	13.80	12.00
Standard Rate Contributions	£42,475.01 to Excess	13.80	2.00

Table D - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions (Secondary Threshold)	£5,304 to £7,072	-3.7%	-1.6%
Standard Rate Contributions (Secondary Threshold)	£7,072.01 to £7,225	10.10	-1.6%
Standard Rate Contributions	£7,225.01 to £40,040	10.10	10.40
Standard Rate Contributions	£40,040.01 to £42,475	13.80	12.00
Standard Rate Contributions	£42,475.01 to Excess	13.80	2.00

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

Task 3

GROSS PAY CALCULATIONS FOR PAYMENT WEEK 42 ENDING 21ST JANUARY 2012 (Not Marked)

Employee	Basic Hours	Basic Hourly Rate £	Basic Pay £	Overtime Rate £	Overtime hours	Total overtime pay £	Gross Pay £	Payroll Giving £	Savings Scheme £
Alfie Simmonds	40	7.75	310.00	9.69	5	48.45	358.45	0.00	15.00
Becky Junesko	40	7.93	317.20	9.91	0	0.00	317.20	8.72	0.00
Susanna Hart	40	7.88	315.20	9.85	5	49.25	364.45	0.00	15.00

TASK 5

GROSS PAY CALCULATIONS FOR PAYMENT JANUARY 2012, MONTH 10

Employee	Monthly Salary £	Directors Bonus 2.5% £	Holiday Pay £	Gross Pay £	Company Loan Repayment £	Payroll Giving 2.75% £	Savings Scheme £
Will Bernard	4,166.67	1,250.00		5,416.67		114.58	
Janice Bernard	3,750.00	1,125.00		4,875.00		103.13	75.00
Julie Garston	1,166.67	0.00			150.00	48.12	150.00

Pension Summary for January 2012 (only complete if no report produced)

Pension Report produced from Payroll software package?

Y/N please circle.

Mth No.	Name	Total Pensionable Pay £	Employee Pension £	Employer Pension £	Total Pension Contribution £
Mth 10	W Bernard				
	J Bernard				

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 6

GROSS PAY CALCULATIONS FOR PAYMENT WEEK 43 ENDING 28TH JANUARY 2012

Employee	Basic Hours	Basic Hourly Rate £	Basic Pay £	Overtime hours	Total overtime pay £	Statutory Payments (SAP)	Gross Pay £	Payroll Giving £	Savings Scheme £
Alfie Simmonds	40	7.75	310.00	3.5	33.92		343.92	0.00	15.00
Becky Junesko	40	7.93	317.20	4	39.64		356.84	8.72	0.00
Susanna Hart	0	7.88	0.00	0	0.00			0.00	

TASK 8 PAYROLL SUMMARY SHEET FOR DECEMBER 2011 (MONTH 9)

Employee Name	Gross Pay £	Income Tax £	Employee N.I.C £	Employee Pension £	Payroll Giving £	Savings Scheme £	Statutory Payments (SSP)	Net Pay £	Employer N.I.C £	Employer Pension £
Alfie Simmonds	1567.59	188.80	115.87			60.00		1202.92	135.04	
Becky Junesko	797.60	73.20	23.47				163.20	700.93	28.78	
Susanna Hart	1325.60	133.00	86.83		36.45	60.00		1009.32	101.65	
Will Bernard	4,166.67	1105.06	318.77	166.67	114.58			2461.59	453.18	250.00
Janice Bernard	3,750.00	667.06	310.44	150.00	103.13	75.00		2444.37	395.68	225.00
Julie Garston	1,166.67	233.20	0.00		32.08	75.00		826.39	79.71	
Totals	12774.13	2400.32	855.38	316.67	286.24	270.00	163.20	8645.52	1194.04	475.00

NB: You do NOT need to check the figures for accuracy as you do not have enough information for this.

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 8 - P32 EXTRACT

Employer Payment Record

Employer name

Pills & Potions Ltd

Accounts Office reference

5 | 2 | 5 | P | X | P | 0 | 9 | 8 | | | |

Year ended 5 April

2012

You will need information about payments when you complete your form P35 Employer Annual Return.
Please fill in this form each time you make a payment. Usually, this will be each week or month – when you make a payment.

If you make quarterly payments then you will normally fill in this form every third month.

However, you may prefer to fill it in each month (or week), if you do, total your amounts every third month.

For guidance on making payments to HM Revenue & Customs please see Employer Helpbook E13 Day-to-day payroll

Period	Week number	Income Tax (include subcontractor deductions)	Student Loan deductions	Net Income Tax (1 + 2)	Gross NICs *See Note overleaf	Statutory Sick Pay (SSP) recovered	Statutory Maternity Pay (SMP) recovered	NIC compensation on SMP	Statutory Paternity Pay (SPP) recovered	NIC compensation on SPP	Statutory Adoption Pay (SAP) recovered	NIC compensation on SAP	Total deductions from NICs (total of boxes 5 to 11)	Net NICs (4 minus 12)	Amount due (3 + 13)	Date paid
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
6 Dec to 5 Jan	1	£	£	£	£	£	£	£	£	£	£	£	£	£	£	
	2															
	3															
	4															
Month 9	Totals															22/1/12

Show Total Due to HMRC here:

TASK 9

a) If your computer has lost all the Payroll data from your programme how would you get it back?

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b) What is the "Rollback" function used for?

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c) Name 2 forms that are currently filed on-line?

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This space has been left blank for your workings.