



Exam ID 367

ANSWER BOOKLET

Qualifications:

Level 3 Award in Computerised Payroll

Accreditation No: 500/9359/9 IAB ID 380

Level 3 Certificate in Payroll

Accreditation No:500/9358/7 IAB ID 360

Examination:

Unit: Computerised Payroll Administration A601/8171

JUNE 2011

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	Total
Marks	8	6	35	6	31	4	5	5	100

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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	£37,400	20%
	From £37,400.01	to	£150,000	40%
	From £150,001.00	to	Excess	50%

'K' Code regulatory limit 50% Emergency code 647L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions	£5,044 to £5,715	0.00	0.00
Standard Rate Contributions	£5,715.01 to £40,040	12.80	11.00
Standard Rate Contributions	£40,040.01 to £43,875.00	12.80	11.00
Standard Rate Contributions	£43,875.01 to Excess	12.80	1.00

Table F - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions	£5,044 to £5,715	-1.40	-1.60
Standard Rate Contributions	£5,715.01 to £40,040	11.40	9.40
Standard Rate Contributions	£40,040.01 to £43,875.00	12.80	11.00
	£43,875.01 to Excess	12.80	1.00

Task 3

GROSS PAY CALCULATIONS FOR PAYMENT MONTH 9 ENDING 31ST DECEMBER 2010

Employee	Annual Salary excluding allowances £	Monthly Salary or Weekly Salary £	First Aider Allowance £	Gross Pay £	Overtime COMPLETE	Commission £ COMPLETE	TOTAL £ COMPLETE
Mavis Murphy	35,000.00	2,916.66		2,916.66			
Priscilla Dean	17,000.00	1,416.66		1,416.66			
Farouk Gueves	15,000.00	1,250.00	50.00	1,300.00			
Grace Adnett	10,000.00	833.33		833.33			
Lee Lycosia		130.50		130.50			

Cost of Wages calculation- Monthly Employees:

Payroll Summary for December 2010

Mth No.	Total Gross Pay £	E'ee Pension £	Payroll Giving £	Income Tax £	E'ee NIC £	Savings Scheme £	Attachment	NET PAY £	E'er NIC £	E'er Pension £
Mth 9										

Task 3 contd

Total Cost of Wages Calculation for Month 9

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TASK 5

SUMMARY OF GROSS PAY FOR MONTH 10 – TO BE PAID 31st January 2011

Employee	Monthly Salary	First Aider Allowance	Holiday Pay	Redundancy Pay	SSP	Gross Pay
	£	£	£	£	£	£
Mavis Murphy						
Priscilla Dean-Regis						
Farouk Gueves				Statutory £575.00 Company		
Grace Adnett						

TASK 6

For each question, place an X in the box by the answer which you believe is the correct answer.

Each question is worth 1 mark.

1. When an employees leaves and they have an attachment of earnings what must you do?
 - a. Nothing
 - b. Advise the employee to inform their new employer
 - c. Inform the relevant authority

2. Net payments made to an employee will have the following automatically added by the Payroll Software...
 - a. Tax and -NIC
 - b. Tax
 - c. NIC

3. Which of the following deductions is a pre-tax deduction?
 - a. Approved Payroll Giving Scheme
 - b. Student Loan
 - c. Private Health Scheme

4. The P9 form gives which information?
 - a. Employees National Insurance number
 - b. Tax code
 - c. Year to date figures

TASK 7

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