

ANSWER BOOKLET

Level 3 Certificate in Computerised Payroll (QCF)

Accreditation number 500/9359/9

Examination:

Unit: Computerised Payroll Administration

JANUARY 2013

Tax Year 2012/2013

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	17	22½	5	22	28½	10	5	10	125

IAB I/D	Units covered	Possible marks	Actual marks	Pass or Fail (60%)
367	Computerised Payroll Administration – T/601/8171			

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 £34,370	20%
	From £34,370.01	to £150,000	40%
	From £150,000.01	to Excess	50%
'K' Code regulatory limit	50%	Emergency code	810L

NATIONAL INSURANCE CONTRIBUTIONS

Table A - NI Rates:

Description	Annual Bandwidths £	Employer %	Employee %
Standard Rate Contributions (Secondary Threshold)	£5,564 to £7,488	0.00	0.00
Standard Rate Contributions (Secondary Threshold)	£7,488.01 to £7,605	13.80	n/a
Standard Rate Contributions (Primary Threshold)	£7,605.01 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	-3.4%	-1.4%
Standard Rate Contributions (Secondary Threshold)	£7,072.01 to £7,225	10.40	-1.4%
Standard Rate Contributions	£7,225.01 to £40,040	10.40	10.60
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 ENDING 23rd NOVEMBER 2012 (WEEK 34)

WORKING SHEET ONLY - UN-MARKED

Employee	Basic Weekly Pay	Overtime Hours	Overtime Pay	Holiday Pay	Key Holder Allowance	SAP	Gross Pay	Payroll Giving (3%)	Savings Scheme
	£	£		£	£	£	£	£	£
J MIKAIL	310.88	4	41.44		30.00		382.32		10.00
B PORTER	321.00	6	64.20				385.20	9.63	
S JARVIS	306.75	2	20.45				327.20	9.20	

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 5

SUMMARY OF GROSS PAY FOR MONTH 8 – TO BE PAID 30th NOVEMBER 2012

Employee	Monthly Salary	Bonus	Commission	SSP	Total Gross Pay	Employee Pension	Payroll Giving (3%)	Savings Scheme	Total Taxable Pay
	£	£	£	£	£	£	£	£	£
B BARTHOLOMEW	3750.00	400.00				187.50			
R BARTHOLOMEW	3333.33	400.00				166.67	100.00	40.00	
J JAMES								40.00	

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 6

GROSS PAY CALCULATIONS FOR PAYMENT WEEK ENDING 30TH NOVEMBER 2012 (WEEK 35)

Employee	Basic Weekly Pay	Overtime Hours	Overtime Pay	Holiday Pay	Key Holder Allowance	SPP	Gross Pay	Payroll Giving (3%)	Savings Scheme
	£	£		£	£	£	£	£	£
J MIKAIL	310.88	0	0		15.00				
B PORTER		0	0					4.82	
S JARVIS	306.75	3	30.68					9.20	

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 7

PAYROLL SUMMARY SHEET FOR NOVEMBER 2012 (MONTH 8)

Employee	Gross Pay	Income Tax	Employee NIC	Employee Pension	Pre Tax Deductions	Post Tax Deductions	Net Pay	Employer NIC	Employer Pension
	£	£	£	£	£	£	£	£	£
B BARTHOLOMEW									
R BARTHOLOMEW									
J JAMES									
TOTALS									

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 8

PENSION SUMMARY FOR NOVEMBER 2012

Month No.	Employee	Total Pensionable Pay £	Employee Pension £	Employer Pension £	Total Pension Contribution £
8	B BARTHOLOMEW				
8	R BARTHOLOMEW				

ALTERNATIVELY, HAVE YOU PRINTED AN APPROPRIATE REPORT FROM YOUR COMPUTERISED SOFTWARE PACKAGE AND ATTACHED IT?

Y/N (PLEASE CIRCLE)

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

TASK 9

a) Explain briefly how you would be able to check that the payments given on a P32 are correct.

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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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UNIT: COMPUTERISED PAYROLL ADMINISTRATION

c) What forms must be submitted to HMRC before the employees are paid each pay period?

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d) State at least two reasons why it is important to "Back Up" your work.

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