



## MODEL ANSWERS & MARKING SCHEME

Level 3 Certificate in Computerised Payroll (QCF)  
Accreditation number 500/9359/9

**For use with the following Qualifications:**  
Unit: Computerised Payroll Administration

**JANUARY 2013**

**Tax Year 2012/2013**

<b>Student Number:</b>	
<b>Candidate Number:</b>	
<b>Name of Exam Centre:</b>	

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	<b>Computerised Payroll Administration – T/601/8171</b>	125		



UNIT: COMPUTERISED PAYROLL ADMINISTRATION

Task 3:

GROSS PAY CALCULATIONS FOR PAYMENT WEEK ENDING 23<sup>rd</sup> NOVEMBER 2012 (WEEK 34)

WORKING SHEET ONLY - UN-MARKED

Employee	Basic Weekly Pay £	Overtime Hours	Overtime Pay £	Key Holder Allowance £	Holiday Pay £	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	

**NOTES**

**Change of Tax Code for Brendan Porter to 497L/Wk1**

**Student Loan for Sean Jarvis as from 20 Nov**

**Jonas Mikail Cat C NIC's**

**UNIT: COMPUTERISED PAYROLL ADMINISTRATION**

**TASK 5:**

**Summary of Gross Pay for Month 8 – to be paid 30<sup>th</sup> November 2012**

<b>Employee</b>	<b>Monthly Salary</b> £	<b>Bonus</b> £	<b>Commission</b> £	<b>SSP</b> £	<b>Total Gross Pay</b> £	<b>Employee Pension</b> £	<b>Payroll Giving 3%</b> £	<b>Savings Scheme</b> £	<b>Total Taxable Pay</b> £
B BARTHOLOMEW	3750.00	400.00	<sup>1/2</sup> <b>150.00</b>		<sup>1/2</sup> <b>4300.00</b>	187.50			<sup>1/2</sup> <b>4112.50</b>
R BARTHOLOMEW	3333.33	400.00			<sup>1/2</sup> <b>3733.33</b>	166.67	100.00	40.00	<sup>1/2</sup> <b>3466.66</b>
J JAMES	1125.00		<sup>1/2</sup> <b>22.50</b>	<sup>1/2</sup> <b>120.19</b>	<sup>1/2</sup> <b>1267.69</b>			40.00	<sup>1/2</sup> <b>1267.69</b>

**Rachel now Director, Pension Payments**

**Brian Sales commission at 4%,**

**TOTAL 4 1/2 MARKS MUST MATCH MA'S**

**Joanna James sick from Weds 7<sup>th</sup> Nov to Weds 21<sup>st</sup> Nov, working week NQQNQQQ (off 10 days, paid SSP 7 days)**

**Joanna James £1000 Company Loan to pay £50 per month**

**Sales Commission to Joanna at 1% (half of her normal rate due to sickness)**

**UNIT: COMPUTERISED PAYROLL ADMINISTRATION**

**TASK 6:**

**GROSS PAY CALCULATIONS FOR PAYMENT WEEK 35 ENDING 30<sup>th</sup> NOVEMBER 2012**

<b>Employee</b>	<b>Basic Weekly Pay</b> £	<b>Overtime Hours</b>	<b>Overtime Pay</b> £	<b>Holiday Pay</b> £	<b>Key Holder Allowance</b> £	<b>SPP</b> £	<b>Gross Pay</b> £	<b>Payroll Giving 3%</b> £	<b>Savings Scheme</b> £
J MIKAIL	310.88	0		<b>1 MUST MATCH</b> 497.40	<b>1/2</b> 15.00		<b>1/2</b> 823.28		<b>1 MUST MATCH</b> -340.00
B PORTER	160.50	0				<b>1 MUST MATCH</b> 135.45	<b>1/2</b> 295.95	4.82	
S JARVIS	306.75	3	<b>1/2</b> 30.69				<b>1/2</b> 337.44	9.20	

**NOTES**

**Brendan on Paternity Leave**

**Jonas leaving Holiday Pay 8x7.5x£8.29, pay back savings 34 weeks @ £10**

**Jonas Mikail Cat C NIC's**

**TOTAL 5½ MARKS**

**UNIT: COMPUTERISED PAYROLL ADMINISTRATION**

**TASK 7**

**PAYROLL SUMMARY SHEET FOR NOVEMBER 2012 (MTH 8)**

<b>Employee Name</b>	<b>Gross Pay</b>	<b>Income Tax</b>	<b>Employee N.I.C</b>	<b>Employee Pension</b>	<b>Pre Tax Deductions</b>	<b>Post Tax Deductions</b>	<b>Net Pay</b>	<b>Employer N.I.C</b>	<b>Employer Pension</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
B BARTHOLOMEW	4300.00	1084.81	260.34	187.50			2767.35	229.16	187.50
R BARTHOLOMEW	3733.33	558.20	26.51	166.67	100.00	40.00	2841.95	14.89	166.67
J JAMES	1267.69	145.00	75.84	0.00		90.00	956.85	88.60	0.00
<b>TOTALS</b>	<b>1</b> <b>9301.02</b>	<b>1</b> <b>1788.01</b>	<b>1</b> <b>362.69</b>	354.17	<b>1</b> <b>100.00</b>	<b>1</b> <b>130.00</b>	<b>1</b> <b>6566.15</b>	332.65	<b>1</b> <b>354.17</b>

**TOTAL 7 MARKS  
AWARD HALF MARKS FOR OWN FIGURES**

UNIT: COMPUTERISED PAYROLL ADMINISTRATION

**TASK 8:**

**PENSION SUMMARY FOR NOVEMBER 2011**

Month No.	Employee	Total Pensionable Pay £	Employee Pension £	Employer Pension £	Total Pension Contribution £
8	B BARTHOLOMEW	4300.00	187.50	187.50	375.00
8	R BARTHOLOMEW	3333.33	166.67	166.67	333.34

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

**Y/N** (PLEASE CIRCLE)

**Award 1/2 marks for own figures**

**TOTAL 2 MARKS**

**TASK 9 EXAMINERS/MARKERS TO USE THEIR DISCRETION ON ANSWERS**

**a) Explain briefly how you would be able to check that the total payment due to HMRC as given on a P32 is correct.**

Income Tax (PAYE):

NIC's

**Add** together all of the following:

Tax deducted from employees

Student Loan deductions

**Deduct** any tax refunds if necessary

**Add** together employees' and employers' NIC's due

**Deduct** any SSP that you may be able to recover

Along with any SMP/OSPP/ASPP/SAP and/or NIC

compensation you are entitled to recover.

When all deductions from NIC's have been made, add the balance of Income Tax and Student Loan to balance of National Insurance to equal amount due to HMRC.

**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 4 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.

**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**

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

FULL PAYMENT SUMMARY (FPS)

EMPLOYER PAYMENT SUMMARY

**AWAD 1 MARK FOR EACH ANSWER MAX OF 2 MARKS**

**d) 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

**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**



**UNIT: COMPUTERISED PAYROLL ADMINISTRATION**

Time : 18:04:00

**Tax Bandwidths & Rates**

**Legislation Details for Year Ending 05/04/2013**

Effective From: 06/04/2012

Bandwidth	Tax Band	From	To	Rate (%)	Basic Rate Band
1	34,370.00	0.01	34,370.00	20.00	Y
2	115,630.00	34,370.01	150,000.00	40.00	N
3	Excess	150,000.01	Excess	50.00	N

'K' Code regulatory limit (%) : 50.00

Emergency Tax Code : 810L

Scottish Basic Rate Variance (%) : 0.00

**TASK 1**

**1 MARK ALLOCATED:**

**DOES THE TAX LEGISLATION AGREE WITH THE LEGISLATION GIVEN FOR 2012/2013 AS IN THE ANSWER BOOKLET?**

**IF IT DOES NOT THEN CHECK WHETHER OTHER PAPER'S FROM THE SAME CENTRE HAVE BEEN PROCESSED WITH THE CORRECT LEGISLATION ... AND THEN CONSULT THE MODERATOR BEFORE CONTINUING WITH MARKING THE PAPER.**

**NI Rates****Legislation Details for Year Ending 05/04/2013**

Effective From: 06/04/2012

Category	Description	Annual Bandwidths		Employer	Employee
A	Standard Rate Contributions	5,564.01	- 7,488.00	0.00	0.00
A	Standard Rate Contributions	7,488.01	- 7,605.00	13.80	0.00
A	Standard Rate Contributions	7,605.01	- 40,040.00	13.80	12.00
A	Standard Rate Contributions	40,040.01	- 42,475.00	13.80	12.00
A	Standard Rate Contributions	42,475.01	- Excess	13.80	2.00
B	Reduced Rate Contributions	5,564.01	- 7,488.00	0.00	0.00
B	Reduced Rate Contributions	7,488.01	- 7,605.00	13.80	0.00
B	Reduced Rate Contributions	7,605.01	- 40,040.00	13.80	5.85
B	Reduced Rate Contributions	40,040.01	- 42,475.00	13.80	5.85
B	Reduced Rate Contributions	42,475.01	- Excess	13.80	2.00
C	Employer Only Contributions	5,564.01	- 7,488.00	0.00	0.00
C	Employer Only Contributions	7,488.01	- 7,605.00	13.80	0.00
C	Employer Only Contributions	7,605.01	- 40,040.00	13.80	0.00
C	Employer Only Contributions	40,040.01	- 42,475.00	13.80	0.00
C	Employer Only Contributions	42,475.01	- Excess	13.80	0.00
D	Standard Rate Contracted-Out Contributions (COSR)	5,564.01	- 7,488.00	-3.40	-1.40
D	Standard Rate Contracted-Out Contributions (COSR)	7,488.01	- 7,605.00	10.40	-1.40
D	Standard Rate Contracted-Out Contributions (COSR)	7,605.01	- 40,040.00	10.40	10.60
D	Standard Rate Contracted-Out Contributions (COSR)	40,040.01	- 42,475.00	13.80	12.00
D	Standard Rate Contracted-Out Contributions (COSR)	42,475.01	- Excess	13.80	2.00
E	Reduced Rate Contracted-Out Contributions (COSR)	5,564.01	- 7,488.00	-3.40	0.00
E	Reduced Rate Contracted-Out Contributions (COSR)	7,488.01	- 7,605.00	10.40	0.00
E	Reduced Rate Contracted-Out Contributions (COSR)	7,605.01	- 40,040.00	10.40	5.85
E	Reduced Rate Contracted-Out Contributions (COSR)	40,040.01	- 42,475.00	13.80	5.85
E	Reduced Rate Contracted-Out Contributions (COSR)	42,475.01	- Excess	13.80	2.00
F	Standard Rate Contracted-Out Contributions (COMP)	5,564.01	- 7,488.00	-1.40	-1.40
F	Standard Rate Contracted-Out Contributions (COMP)	7,488.01	- 7,605.00	12.40	-1.40
F	Standard Rate Contracted-Out Contributions (COMP)	7,605.01	- 40,040.00	12.40	10.40
F	Standard Rate Contracted-Out Contributions (COMP)	40,040.01	- 42,475.00	13.80	12.00
F	Standard Rate Contracted-Out Contributions (COMP)	42,475.01	- Excess	13.80	2.00
G	Reduced Rate Contracted-Out Contributions (COMP)	5,564.01	- 7,488.00	-1.40	0.00
G	Reduced Rate Contracted-Out Contributions (COMP)	7,488.01	- 7,605.00	12.40	0.00
G	Reduced Rate Contracted-Out Contributions (COMP)	7,605.01	- 40,040.00	12.40	5.85
G	Reduced Rate Contracted-Out Contributions (COMP)	40,040.01	- 42,475.00	13.80	5.85
G	Reduced Rate Contracted-Out Contributions (COMP)	42,475.01	- Excess	13.80	2.00

**NI Rates****Legislation Details for Year Ending 05/04/2013**

J	Deferred Contributions	5,564.01	-	7,488.00	0.00	0.00
J	Deferred Contributions	7,488.01	-	7,605.00	13.80	0.00
J	Deferred Contributions	7,605.01	-	40,040.00	13.80	2.00
J	Deferred Contributions	40,040.01	-	42,475.00	13.80	2.00
J	Deferred Contributions	42,475.01	-	Excess	13.80	2.00
L	Deferred Contracted-Out Contributions (COSR)	5,564.01	-	7,488.00	-3.40	-1.40
L	Deferred Contracted-Out Contributions (COSR)	7,488.01	-	7,605.00	10.40	-1.40
L	Deferred Contracted-Out Contributions (COSR)	7,605.01	-	40,040.00	10.40	2.00
L	Deferred Contracted-Out Contributions (COSR)	40,040.01	-	42,475.00	13.80	2.00
L	Deferred Contracted-Out Contributions (COSR)	42,475.01	-	Excess	13.80	2.00
S	Deferred Contracted-Out Contributions (COMP)	5,564.01	-	7,488.00	-1.40	-1.40
S	Deferred Contracted-Out Contributions (COMP)	7,488.01	-	7,605.00	12.40	-1.40
S	Deferred Contracted-Out Contributions (COMP)	7,605.01	-	40,040.00	12.40	2.00
S	Deferred Contracted-Out Contributions (COMP)	40,040.01	-	42,475.00	13.80	2.00
S	Deferred Contracted-Out Contributions (COMP)	42,475.01	-	Excess	13.80	2.00
X	Zero Rated (No NI Contributions)	5,564.01	-	7,488.00	0.00	0.00
X	Zero Rated (No NI Contributions)	7,488.01	-	7,605.00	0.00	0.00
X	Zero Rated (No NI Contributions)	7,605.01	-	40,040.00	0.00	0.00
X	Zero Rated (No NI Contributions)	40,040.01	-	42,475.00	0.00	0.00
X	Zero Rated (No NI Contributions)	42,475.01	-	Excess	0.00	0.00

Note: There is no liability for NI where earnings are less than the L.E.L. (No NI is due where earnings lie exactly on the L.E.L)

**TASK 1****1 MARK ALLOCATED:**

**DOES THE NIC LEGISLATION AGREE WITH THE LEGISLATION GIVEN FOR 2011/2012 AS IN THE ANSWER BOOKLET?**

**IF IT DOES NOT THEN CHECK WHETHER OTHER PAPER'S FROM THE SAME CENTRE HAVE BEEN PROCESSED WITH THE CORRECT LEGISLATION ... AND THEN CONSULT THE MODERATOR BEFORE CONTINUING WITH MARKING THE PAPER.**

**Barty's Bikes**  
**Company Details**

**Name :** Barty's Bikes  
**Address :** 15 Beach Road  
East Wittering  
West Sussex

**Post Code :** PO20 8DU  
**Telephone :** 012343 615378  
**Fax :** 01243 615555  
**E-Mail Address :** bikes@bartys.co.uk  
**Tax District :** 439  
**Tax Reference :** B044

**Bank Name :** HSBC plc  
**Address :** The Cross  
Chichester  
West Sussex

**Post Code :** PO19 9ZH  
**Telephone :**  
**Fax :**  
**E-Mail Address :**

**Bank Sort Code :** 34-43-19  
**Bank Account Number :** 01743920  
**Bank Account Name :** Barty's Bikes  
**Building Society Number :**  
**BACS Reference :** BB  
**Account Type :** Bank Account  
**IBAN :**  
**BIC :**  
**ECON :** E3333333L

**TASK 1**

**ALLOCATE 1 MARK; IF DETAILS ON PRINTOUT ARE CORRECT.**

**MAXIMUM MARKS: 1**

**Pension Schemes**

## Company Payroll Id

Ref 1	<b>Description</b>	BBS	<b>Administrator's Name</b>	Rachel Bartholomew
	<b>Type</b>	COSR	<b>Administrator's E-Mail</b>	r.bartholomew@barty's.co.uk
	<b>SCON Ref</b>	1234567N	<b>Administrator's Tel</b>	07777 685421
	<b>Minimum Contribution</b>	£0.00	<b>Salary Sacrifice</b>	N
	<b>Min. Employment (Months)</b>	0	<b>Qualifying Scheme</b>	No
			<b>Enrolment Review Date</b>	N/A

	Percentage / Fixed Amount	Calc. Min. Rebate	Inc. Rebate & Amount	Inc. SSP	Inc. SMP	Inc. SAP	Inc. SPP	Deduct Before Tax	Restricted to Stat. Bands?	Restrict to Lower Band	Restrict to Upper Band
Employer	5.00	N	N	Y	Y	Y	Y	N/A	N	0.00	0.00
Employee	5.00	N	N	Y	Y	Y	Y	Y	N	0.00	0.00

Ref 3	<b>Description</b>	Pension Scheme (3)	<b>Administrator's Name</b>	
	<b>Type</b>	Other	<b>Administrator's E-Mail</b>	
	<b>SCON Ref</b>		<b>Administrator's Tel</b>	
	<b>Minimum Contribution</b>	£0.00	<b>Salary Sacrifice</b>	N
	<b>Min. Employment (Months)</b>	0	<b>Qualifying Scheme</b>	No
			<b>Enrolment Review Date</b>	N/A

	Percentage / Fixed Amount	Calc. Min. Rebate	Inc. Rebate & Amount	Inc. SSP	Inc. SMP	Inc. SAP	Inc. SPP	Deduct Before Tax	Restricted to Stat. Bands?	Restrict to Lower Band	Restrict to Upper Band
Employer	£0.00	N	N	Y	Y	Y	Y	N/A	N/A	0.00	0.00
Employee	£0.00	N	N	Y	Y	Y	Y	Y	N/A	0.00	0.00

Ref 4	<b>Description</b>	Pension Scheme (4)	<b>Administrator's Name</b>	
	<b>Type</b>	Other	<b>Administrator's E-Mail</b>	
	<b>SCON Ref</b>		<b>Administrator's Tel</b>	
	<b>Minimum Contribution</b>	£0.00	<b>Salary Sacrifice</b>	N
	<b>Min. Employment (Months)</b>	0	<b>Qualifying Scheme</b>	No
			<b>Enrolment Review Date</b>	N/A

	Percentage / Fixed Amount	Calc. Min. Rebate	Inc. Rebate & Amount	Inc. SSP	Inc. SMP	Inc. SAP	Inc. SPP	Deduct Before Tax	Restricted to Stat. Bands?	Restrict to Lower Band	Restrict to Upper Band
Employer	£0.00	N	N	Y	Y	Y	Y	N/A	N/A	0.00	0.00
Employee	£0.00	N	N	Y	Y	Y	Y	Y	N/A	0.00	0.00

**TASK 1**

**ALLOCATE 1 MARK; IF DETAILS ON PRINTOUT ARE CORRECT.**

**MAXIMUM MARKS: 1**

**Barty's Bikes**  
**Pension Providers**

<b>Ref</b> 1	<b>Description</b> BBS	<b>SCON</b> 1234567N
--------------	------------------------	----------------------

<b>Name</b> Noons Financial Investments	<b>Facsimile</b>
<b>Contact</b> Paula Angelis	<b>Email</b> p.angelis@noons.co.uk
<b>Address</b> 16 The Pallent Chichester West Sussex	<b>Bank A/C No.</b>
	<b>Bank Sort Code</b> 00-00-00
	<b>Bank A/C Type</b> Bank Account
	<b>Payment Method</b> Cheque
	<b>Providers Ref.</b>
<b>Post Code</b> PO19 9LT	<b>Scheme Ref.</b> BBS2012
<b>Telephone</b> 0143 737739	

<b>Ref</b> 3	<b>Description</b> Pension Scheme (3)	<b>SCON</b>
--------------	---------------------------------------	-------------

<b>Name</b>	<b>Facsimile</b>
<b>Contact</b>	<b>Email</b>
<b>Address</b>	<b>Bank A/C No.</b>
	<b>Bank Sort Code</b> 00-00-00
	<b>Bank A/C Type</b> Bank Account
	<b>Payment Method</b> Cheque
	<b>Providers Ref.</b>
<b>Post Code</b>	<b>Scheme Ref.</b>
<b>Telephone</b>	

<b>Ref</b> 4	<b>Description</b> Pension Scheme (4)	<b>SCON</b>
--------------	---------------------------------------	-------------

<b>Name</b>	<b>Facsimile</b>
<b>Contact</b>	<b>Email</b>
<b>Address</b>	<b>Bank A/C No.</b>
	<b>Bank Sort Code</b> 00-00-00
	<b>Bank A/C Type</b> Bank Account
	<b>Payment Method</b> Cheque
	<b>Providers Ref.</b>
<b>Post Code</b>	<b>Scheme Ref.</b>
<b>Telephone</b>	

<b>Ref</b> 5	<b>Description</b> Pension Scheme (5)	<b>SCON</b>
--------------	---------------------------------------	-------------

<b>Name</b>	<b>Facsimile</b>
<b>Contact</b>	<b>Email</b>
<b>Address</b>	<b>Bank A/C No.</b>
	<b>Bank Sort Code</b> 00-00-00
	<b>Bank A/C Type</b> Bank Account
	<b>Payment Method</b> Cheque
	<b>Providers Ref.</b>
<b>Post Code</b>	<b>Scheme Ref.</b>
<b>Telephone</b>	

**TASK 1**

ALLOCATE 1 MARK; IF DETAILS ON PRINTOUT ARE CORRECT.

MAXIMUM MARKS: 1

Date : 23/11/2012

Time : 18:36:43

**Barty's Bikes**

Page : 1 of 2

**Employee Details - Personal**

Tax Week 34 Tax Month 8

Employee Reference	Employee Name, Address, Email & Mobile	Job Title	Employment Status Type	Date of Birth	Marital Status	Sex	Pay Frequency	NI Number	NI Cat	Con Out	Tax Code	W1/ P46 M1 Statement	Start Date	Pay Method
1	B Bartholomew The Gables Stoners Lane West Wittering West Sussex  PO21 8OQ			09/03/1967	Married	Male	Monthly	JB976342C	D	Y	K35	N N/A	01/01/2005	BACS
2	R Bartholomew The Gables Stoners Lane West Wittering West Sussex  PO21 8OQ			16/12/1969	Married	Female	Monthly	YA235623D	D	Y	810L	N N/A	01/01/2005	BACS
3	J James 15 East Shore Road East Wittering West Sussex  PO20 8XL			25/09/1985	Single	Female	Monthly	JT167176A	A	N	652L	N N/A	01/04/2008	BACS

**TASK 2**

Date : 23/11/2012

Time : 18:36:43

**Barty's Bikes**

**Employee Details - Personal**

Tax Week 34 Tax Month 8

Employee Reference	Employee Name, Address, Email & Mobile	Job Title	Employment Status Type	Date of Birth	Marital Status	Sex	Pay Frequency	NI Number	NI Cat	Con Out	Tax Code	W1/ P46 M1 Statement	Start Date	Pay Method
4	J Mikail 19 Albretia Avenue West Wittering West Sussex			13/04/1947	Married	Male	Weekly	ZY133441B	C	N	810L	N N/A	01/05/2006	Cash
	PO21 2MP													
5	B Porter 98 The Ridings Bracklesham Bay West Sussex			03/11/1979	Married	Male	Weekly	JB598713C	A	N	810L	N N/A	29/04/2009	Cash
	PO22 3KY													
6	S Jarvis 15 The Lanes Chichester West Sussex			12/05/1988	Single	Male	Weekly	JA365489B	A	N	810L	Y N/A	01/05/2011	Cash
	PO19 8BS													

**ALLOCATE 2 MARKS PER EMPLOYEE; TOTAL 12 MARKS**

**DEDUCTING 1/2 MARK FOR EACH INCORRECT ENTRY TO A MAXIMUM MARKS OF 2 MARKS PER EMPLOYEE**

**TASK 2**



Date : 30/11/2012

Time : 23:22:54

### Barty's Bikes

Page : 1 of 1

### Employee Details - Cumulative

Tax Week 35 Tax Month 8

E'ee Ref	Employee Name	SSP	SMP	SPP	SAP	Total Gross	NI'able Earns TD	Taxable Pay	Tax Due To Date	Student Loan	Holiday Fund	Employee NI	Employer NI	Loans	Employee Pension	Employer Pension
1	Mr. B Bartholomew	0.00	0.00	0.00	0.00	26781.00	26781.00	25468.50	6260.52	0.00	0.00	2199.54	2159.09	0.00	0.00	0.00
2	Mrs. R Bartholomew	0.00	0.00	0.00	0.00	24333.31	0.00	22466.66	3547.20	0.00	0.00	2105.88	2071.44	0.00	0.00	0.00
3	Ms. J James	0.00	0.00	0.00	0.00	16250.00	0.00	16250.00	2487.80	0.00	0.00	1417.43	1639.68	0.00	0.00	0.00
5	Mr. J Mikail	0.00	0.00	0.00	0.00	11489.94	0.00	11489.94	1268.60	0.00	0.00	0.00	929.94	0.00	0.00	0.00
6	Mr. B Porter	0.00	0.00	0.00	0.00	11864.16	0.00	11508.24	1272.20	0.00	0.00	845.46	981.42	0.00	0.00	0.00
7	Mr. S Jarvis	0.00	0.00	0.00	0.00	10797.60	0.00	10467.50	97.60	1062.60	0.00	716.10	834.24	0.00	0.00	0.00
<b>Totals :</b>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>101516.01</u>	<u>26781.00</u>	<u>97650.94</u>	<u>15898.92</u>	<u>0.00</u>	<u>0.00</u>	<u>7284.41</u>	<u>8615.81</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

### TASK 2

ALLOCATE 1 MARK FOR EACH CORRECT TOTALS;

MAXIMUM MARKS: 5 MARKS MUST MATCH MA'S

TOTAL GROSS PAY

TOTAL TAXABLE PAY

TOTAL TAX TO DATE

TOTAL EE'S NI

TOTAL ER'S NI

**Payment Summary (Part 1 ) Landscape**

Tax Month : 8    Week : 34    Payment Frequency: Weekly

E'ee Ref	Employee Name	Total Gross	Taxable Gross	Pre-Tax Payment	Pre-Tax Ded'n	Student Loan	PAYE	Employee NIC	Employee Pension	SP	MP	PP	ASPP	SAP	Post-Tax Payment	Post-Tax Ded'n	B/F	C/F	Net Pay
5	J Mikail	382.32	382.32	382.32	0.00	0.00	45.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	327.12
6	B Porter	385.20	375.57	385.20	9.63	0.00	55.80	28.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291.03
7	S Jarvis	327.20	318.00	327.20	9.20	2.00	32.40	21.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	261.82
3	Employees	<u>1094.72</u>	<u>1075.89</u>	<u>1094.72</u>	<u>18.83</u>	<u>2.00</u>	<u>133.40</u>	<u>50.52</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10.00</u>	<u>0.00</u>	<u>0.00</u>	<u>879.97</u>

ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY WHERE THERE IS A FIGURE WITH THE EXCEPTION OF THE EE'S NIC WHERE THE MARKS ARE AWARDED FOR ALL 3 EMPLOYEES:

GROSS PAY 1 1/2 MARKS

TAXABLE PAY 1 1/2 MARKS

PRE-TAX DEDUCTION 1 MARK

STUDENT LOAN 1/2 MARK

PAYE 1 1/2 MARKS

EE'S NIC 1 1/2 MARKS

POST TAX DEDUCTION 1/2 MARK

NET PAY 1 1/2 MARKS

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL;

MUST MATCH MODEL ANSWERS

TOTAL GROSS PAY

TOTAL TAXABLE PAY

PRE-TAX DEDUCTION

STUDENT LOAN

PAYE

EE'S NIC

POST TAX DEDUCTION

NET PAY

**TASK 3**

**MAXIMUM MARKS: 17 1/2 MARKS**

Date: 23/11/2012

Time: 18:40:40

**Barty's Bikes**

**Payment Summary (Part 2 ) Landscape**

Tax Month : 8      Week : 34      Payment Frequency: Weekly

Employee Ref & Name	NI'able Earnings	E'ee + E'er NI Contribution	Employer NI Contribution	Employee NI Contribution	Employer NI Rebate	Employee NI Rebate	Employer Pension	Tax Code	Week 1 / Month 1	NI Cat	Con Out
5    J    Mikail	382.00	32.92	32.92	0.00	0.00	0.00	0.00	810L	N	C	N
6    B    Porter	385.00	62.07	33.33	28.74	0.00	0.00	0.00	497L	Y	A	N
7    S    Jarvis	327.00	47.11	25.33	21.78	0.00	0.00	0.00	810L	Y	A	N
3    Employees	<u>1,094.00</u>	<u>£142.10</u>	<u>£91.58</u>	<u>£50.52</u>	<u>0.00</u>	<u>0.00</u>	<u>£0.00</u>				

ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY OF:  
ER'S NIC 1 1/2 MARKS

ALLOCATE 1 MARK FOR;  
CORRECT TAX CODE CHANGE (B PORTER ONLY)

ALLOCATE 1/2 MARK FOR EACH CORRECT COLUMN TOTAL;  
MUST MATCH MODEL ANSWERS

NI'ABLE EARNINGS  
EE'S & ER'S NIC TOTAL  
ER'S NIC

**TASK 3**

**MAXIMUM MARKS: 4 MARKS**

Date : 23/11/2012

Time : 18:39:38

**Barty's Bikes**

Page : 1 of 1

**Cash Analysis**

Tax Month : 8    Week : 34

Ref.	Employee Name	£ 20	£ 10	£ 5	£ 2	£ 1	50p	20p	10p	5p	2p	1p	Totals
5	J Mikail <b>NetPay 327.12</b>	16	0	1	0	2	0	0	1	0	1	0	21
6	B Porter <b>NetPay 291.03</b>	14	0	2	0	1	0	0	0	0	1	1	19
7	S Jarvis <b>NetPay 261.82</b>	13	0	0	0	1	1	1	1	0	1	0	18
	<b>Quantities :-</b>	43	0	3	0	4	0	1	2	0	3	1	58
	<b>Values :-</b>	860.00	0.00	15.00	0.00	4.00	0.50	0.20	0.20	0.00	0.06	0.01	879.97

**TASK 3**

**ALLOCATE 1 MARK FOR  
PRINTING THE CORRECT  
PRINTOUT WITH TOTALS**

**MAXIMUM MARKS: 1  
MARK**

Date : 23/11/2012  
Time : 18:45:50

**Barty's Bikes**

Page : 1 of 1

**P46(Car) For Transcription**

Company Name	Barty's Bikes
Company Telephone Number	012343 615378
Tax District/Reference	439 / B044
Title	Mrs.
First Name(s)	Rachel
Surname	Bartholomew
NI Number	YA235623D
Car Registration	B12 RMB
Make and Model	Skoda Superb Estate TDI
Engine Size (CC)	2000
Date car withdrawn	N/A
Date first registered	01/11/2012
Type of Fuel or Power	Euro IV Emissions Standard
CO2 Emissions	143
Price of Car	22535.00
Price of Accessories	0.00
Date first made available	03/11/2012
Capital Contribution	0.00
Amount Payable by employee for private use	0.00
Fuel Provided for Private Use	N
Employee pays all private fuel back	N
<b>P46 Car Statement</b>	
1. We provided the employee or director with a first car which is available for private use	Y
2. We replaced a car provided to the employee or Director by another car which is available for private use	N
3. We provided the employee or director with a second or further car, which is available for private use	N
4. The employee has started to earn at the rate of £8500 a year or has become a director	N
5. We have withdrawn a car provided to the employee or director and have not replaced it	N
Employee pays a Private Use Contribution	Never

**TASK 4**

**ALLOCATE 1 MARK FOR PRINTING THE CORRECT PRINTOUT;  
AND ALLOCATE 1/2 MARK FOR EACH CORRECT ENTRY;**

**CAR REGISTRATION**

**MAKE AND MODEL**

**ENGINE SIZE**

**DATE FIRST REGISTERED**

**TYPE OF FUEL**

**CO<sub>2</sub> EMISSIONS**

**PRICE OF CAR**

**DATE FIRST MADE AVAILABLE**

**MAXIMUM MARKS: 5 MARKS**

## Barty's Bikes

Department NON - Non - Manual Workforce				Payment Method - BACS		Payment Period - Monthly	
Salary	1.00	3333.3300	3333.33	PAYE Tax	559.20	Total Gross Pay TD	28066.64
Bonus	1.00	400.0000	400.00	National Insurance	26.51	Gross for Tax TD	25933.32
				Pension	166.67	Tax paid TD	4105.40
						Earnings For NI TD	3733.33
						National Insurance TD	2132.39
				Payroll Giving	100.00	Pension TD (Inc AVC)	166.67
				Savings Scheme	40.00	=====	
						Earnings for NI	3733.33
						Gross for Tax	3466.66
						Total Gross Pay	3733.33
						Nat. Insurance No	YA235623D

8	30/11/2012	NON		810L	2	Mrs. R Bartholomew	2841.95
---	------------	-----	--	------	---	--------------------	---------

### TASK 5

ALLOCATE ½ MARK FOR EACH PAYSリップ FOR THE EMPLOYEE'S AS STATED PROVIDED NET PAY MATCHES .

Award ½ mark for each employee's correct Payment Method and Payment Period. Award ½ mark for correct SSP figure shown for Joanna James

MAXIMUM MARKS: 2 ½ MARKS

## Barty's Bikes

Department NON - Non - Manual Workforce				Payment Method - BACS		Payment Period - Monthly	
Salary	0.50	2250.0000	1125.00	PAYE Tax	145.00	Total Gross Pay TD	17517.69
Sales Commission	0.01	2250.0000	22.50	National Insurance	75.84	Gross for Tax TD	17517.69
						Tax paid TD	2632.80
						Earnings For NI TD	1264.00
				Savings Scheme	40.00	National Insurance TD	1493.27
						=====	
						Earnings for NI	1264.00
Sick Pay			120.19			Gross for Tax	1267.69
				Company Loan	50.00	Total Gross Pay	1267.69
						Nat. Insurance No	JT167176A

8	30/11/2012	NON		652L	3	Ms. J James	956.85
---	------------	-----	--	------	---	-------------	--------

Date: 30/11/2012

Time: 23:27:57

**Barty's Bikes**

**Payment Summary (Part 1 ) Landscape**

Tax Month : 8    Week : 35    Payment Frequency: Monthly

E'ee Ref	Employee Name	Total Gross	Taxable Gross	Pre-Tax Payment	Pre-Tax Ded'n	Student Loan	PAYE	Employee NIC	Employee Pension	SSP	SMP	SPP	ASPP	SAP	Post-Tax Payment	Post-Tax Ded'n	B/F	C/F	Net Pay
1	B Bartholomew	4300.00	4112.50	4300.00	0.00	0.00	1084.81	260.34	187.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2767.35
2	R Bartholomew	3733.33	3466.66	3733.33	100.00	0.00	558.20	26.51	166.67	0.00	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	2841.95
3	J James	1267.69	1267.69	1147.50	0.00	0.00	145.00	75.84	0.00	120.19	0.00	0.00	0.00	0.00	0.00	90.00	0.00	0.00	956.85
3 Employees		<u>9304.02</u>	<u>8846.85</u>	<u>9180.83</u>	<u>100.00</u>	<u>0.00</u>	<u>1788.01</u>	<u>362.69</u>	<u>354.17</u>	<u>120.19</u>	<u>0.00</u>	<u>-0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>130.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6566.15</u>

**TASK 5**

**ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY**

**WHERE THERE IS A FIGURE WITH THE EXCEPTION OF THE EE'S NIC WHERE THE MARKS ARE AWARDED FOR ALL 3 EMPLOYEES:**

**(OWN FIGURES ACCEPTED)**

**TOTAL GROSS PAY 1 1/2 MARKS**

**PRE-TAX DEDUCTION 1/2 MARK**

**PAYE 1 1/2 MARKS**

**EE'S NIC 1 1/2 MARKS**

**EE'S PENSION 1 MARK**

**SSP 1/2 MARK**

**POST-TAX DEDUCTION 1 MARK**

**NET PAY 1 1/2 MARKS**

**MAXIMUM MARKS: 9 MARKS**

**Payment Summary (Part 2 ) Landscape**

Tax Month : 8    Week : 35    Payment Frequency: Monthly

Employee Ref & Name			NI'able Earnings	E'ee + E'er NI Contribution	Employer NI Contribution	Employee NI Contribution	Employer NI Rebate	Employee NI Rebate	Employer Pension	Tax Code	Week 1 / Month 1	NI Cat	Con Out
1	B	Bartholomew	4,300.00	489.50	229.16	260.34	27.34	11.92	187.50	K35	N	D	Y
2	R	Bartholomew	3,733.33	41.40	14.89	26.51	28.93	12.64	166.67	810L	N	D	Y
3	J	James	1,264.00	164.44	88.60	75.84	0.00	0.00	0.00	652L	N	A	N
3	Employees		<u>£9,297.33</u>	<u>£695.34</u>	<u>£332.65</u>	<u>£362.69</u>	<u>£55.73</u>	<u>£24.56</u>	<u>£354.17</u>				

**TASK 5****ALLOCATE ½ MARK FOR EACH CORRECT EMPLOYEE ENTRY;****MUST MATCH MODEL ANSWERS****ER'S NIC 1½ MARKS PLUS ½ FOR COLUMN TOTAL****ER'S REBATE – B BARTHOLOMEW AND R BARTHOLOMEW ONLY 1 MARK****EE'S REBATE - B BARTHOLOMEW AND R BARTHOLOMEW ONLY 1 MARK****ER'S PENSION COLUMN TOTAL 1 MARKS****MAXIMUM MARKS: 5 MARKS**



Date : 27/11/2012

**Barty's Bikes**

Page : 1 of 1

Time : 23:26:40

**BACSTransfer Report (Monthly) with Totals**

Sort Code	Account No.	Account Name	Net Pay	Building Soc. Number	BACS Ref
34-43-19	01789654	Mr B & Mrs R Bartholomew	2,767.35		BB001
34-43-19	01789654	Mr B & Mrs R Bartholomew	2,760.72		BB002
34-43-19	01734965	Ms J James	956.85		BB003
			<b>6,484.92</b>		

**TASK 5**

**ALLOCATE 1 MARK FOR PRINTING THE CORRECT PRINTOUT MUST SHOW TOTAL**

**MAXIMUM MARKS: 1 MARK**

Date: 30/11/2012

### Barty's Bikes

Page: 1 of 1

Time: 10:26:06

## Payment Summary (Part 1 ) Landscape

Tax Month : 8    Week : 35    Payment Frequency: Weekly

E'ee Ref	Employee Name	Total Gross	Taxable Gross	Pre-Tax Payment	Pre-Tax Ded'n	Student Loan	PAYE	Employee NIC	Employee Pension	SP	MP	SPP	ASPP	SAP	Post-Tax Payment	Post-Tax Ded'n	B/F	C/F	Net Pay
5	J Mikail	823.28	823.28	823.28	0.00	0.00	133.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-340.00	0.00	0.00	1029.68
6	B Porter	295.95	291.13	160.50	4.82	0.00	39.00	17.94	0.00	0.00	0.00	135.45	0.00	0.00	0.00	0.00	0.00	0.00	234.19
7	S Jarvis	337.44	328.23	337.43	9.20	2.00	34.40	22.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	268.86
3	Employees	<u>1456.67</u>	<u>1442.64</u>	<u>1321.21</u>	<u>14.02</u>	<u>2.00</u>	<u>207.00</u>	<u>40.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>135.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-340.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1532.73</u>

### TASK 6

ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY:

WHERE THERE IS A FIGURE

TAXABLE GROSS PAY 1 1/2 MARKS

PRE-TAX DEDUCTION 1 MARK

STUDENT LOAN 1/2 MARK

SPP 1/2 MARK

POST TAX DEDUCTION 1/2 MARK

NET PAY 1 1/2 MARKS

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL:

MUST MATCH MODEL ANSWERS

PRE TAX PAYMENT

PRE-TAX DEDUCTION

STUDENT LOAN

PAYE

EE'S NIC

SPP

POST TAX DEDUCTION

NET PAY

**MAXIMUM MARKS: 13 1/2 MARKS**

Date: 30/11/2012

Time: 10:26:32

**Barty's Bikes**

Page: 1 of 1

**Payment Summary (Part 2 ) Landscape**

Tax Month : 8      Week : 35      Payment Frequency: Weekly

Employee Ref & Name	NI'able Earnings	E'ee + E'er NI Contribution	Employer NI Contribution	Employee NI Contribution	Employer NI Rebate	Employee NI Rebate	Employer Pension	Tax Code	Week 1 / Month 1	NI Cat	Con Out
5    J    Mikail	817.00	93.71	93.71	0.00	0.00	0.00	0.00	810L	N	C	N
6    B    Porter	295.00	38.85	20.91	17.94	0.00	0.00	0.00	497L	Y	A	N
7    S    Jarvis	337.00	49.69	26.71	22.98	0.00	0.00	0.00	810L	Y	A	N
3    Employees	<u>1,449.00</u>	<u>£182.25</u>	<u>£141.33</u>	<u>£40.92</u>	<u>0.00</u>	<u>0.00</u>	<u>£0.00</u>				

**TASK 6**

ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY;

ER'S NIC

ALLOCATE 1 MARK FOR THE CORRECT TOTAL; (MUST MATCH MA'S)

ER'S NIC

**MAXIMUM MARKS: 2 1/2 MARKS**



## Barty's Bikes

Department    MAN - Manual Workforce				Payment Method - Cash		Payment Period - Weekly	
Hourly Rate	1.00	306.7500	306.75	PAYE Tax	34.40	Total Gross Pay TD	11462.23
Overtime	1.00	30.6800	30.69	National Insurance	22.98	Gross for Tax TD	11443.83
				Student Loan	2.00	Tax paid TD	1129.40
				Payroll Giving	9.20	Earnings For NI TD	664.00
						National Insurance TD	760.86
						=====	
						Earnings for NI	337.00
						Gross for Tax	328.23
						Total Gross Pay	337.43
						Nat. Insurance No	JA365489B

35	30/11/2012	MAN		810L W1	7	Mr. S Jarvis	268.86

Date : 30/11/2012

Time : 10:25:31

**Barty's Bikes**

Page : 1 of 1

**Cash Analysis**

Tax Month : 8    Week : 35

Ref.	Employee Name	£ 20	£ 10	£ 5	£ 2	£ 1	50p	20p	10p	5p	2p	1p	Totals
5	J Mikail												
	<b>NetPay</b> <b>1029.68</b>	51	0	1	2	0	0	3	0	1	1	1	60
6	B Porter												
	<b>NetPay</b> <b>234.19</b>	11	0	2	2	0	0	0	1	1	2	0	19
7	S Jarvis												
	<b>NetPay</b> <b>268.86</b>	13	0	1	1	0	0	9	0	1	0	1	26
	<b>Quantities :-</b>	75	0	4	5	0	0	12	1	3	3	2	105
	<b>Values :-</b>	1500.00	0.00	20.00	10.00	0.00	0.00	2.40	0.10	0.15	0.06	0.02	1532.73

**TASK 6**

**ALLOCATE 1 MARK FOR  
PRINTING THE CORRECT  
PRINTOUT WITH TOTALS**

**MAXIMUM MARKS: 1  
MARK**

**1** Employer PAYE reference  
Office number Reference number  
439 / B044

**2** Employee's National Insurance number  
ZY 13 34 41 B

**3** Title - enter MR, MRS, MISS, MS or other title  
Mr.

Surname or family name  
Mikail

First or given name(s)  
Jonas

**4** Leaving date DD MM YYYY  
30 11 2012

**5** Student Loan deductions  
 Student Loan deductions to continue

**6** Tax Code at leaving date  
810L  
If week 1 or month 1 applies, enter 'X' in the box below.  
Week 1/Month 1

**7** Last entries on P11 Deductions *Working Sheet*.  
**Complete only if Tax Code is cumulative.** If there is an 'X' at box 6 there will be no entries here.

Week number 35 Month number

Total pay to date  
£ 12695.54 p

Total tax to date  
£ 1447.40 p

**8** This employment pay and tax. If no entry here, the amounts are those shown at box 7.

Total pay in this employment  
£ p

Total tax in this employment  
£ p

**9** Works number/Payroll number and Department or branch (if any)

04 / MAN

**10** Gender. Enter 'X' in the appropriate box

Male  Female

**11** Date of birth DD MM YYYY  
13 04 1947

**12** Employee's private address

19 Albretia Avenue  
West Wittering  
West Sussex

Postcode  
PO21 2MP

**13** I certify that the details entered in items 1 to 11 on this form are correct.

Employer name and address  
Barty's Bikes  
15 Beach Road  
East Wittering  
West Sussex

Postcode  
PO20 8DU

Date DD MM YYYY  
27 11 2012

### To the employee

The P45 is in three parts. Please keep this part (Part 1A) safe. Copies are not available. You might need the information in Part 1A to fill in a Tax Return if you are sent one.

Please read the notes in Part 2 that accompany Part 1A. The notes give some important information about what you should do next and what you should do with Parts 2 and 3 of this form.

**P45(Online) Part 1 A**

### TASK 6

### Tax Credits

Tax credits are flexible. They adapt to changes in your life, such as leaving a job. If you need to let us know about a change in your income, phone 0845 300 3900.

### To the new employer

If your new employer gives you this Part 1A, please return it to them. Deal with Parts 2 and 3 as normal.

**ALLOCATE MAXIMUM MARKS OF 3, DEDUCTING 1/2 FOR EACH INCORRECT ENTRY TO A MAXIMUM OF 3**

**Departmental Analysis Pay To Date**

Tax Week : 35

Tax Month : 8

Dept From :

Dept To : ZZZ

**Department Ref. / Name :** MAN - Manual Workforce

Emp Ref	Employee Name	Total Gross	Gross Taxable	Tax Paid	Employee NIC	Employee Pension	Net Pay
5	J Mikail	12,695.54	12,695.54	1,447.40	0.00	0.00	1,356.80
6	B Porter	12,545.31	12,174.94	1,362.00	892.14	0.00	525.22
7	S Jarvis	11,462.24	11,443.84	1,129.40	760.86	0.00	530.68
<b>Department Total :</b>		<b><u>£36,703.09</u></b>	<b><u>£36,314.32</u></b>	<b><u>£3,938.80</u></b>	<b><u>£1,653.00</u></b>	<b><u>£0.00</u></b>	<b><u>£2,412.70</u></b>

**Department Ref. / Name :** NON - Non - Manual Workforce

Emp Ref	Employee Name	Total Gross	Gross Taxable	Tax Paid	Employee NIC	Employee Pension	Net Pay
1	B Barthlomew	31,081.00	29,581.00	7,345.33	2,459.88	187.50	2,767.35
2	R Barthlomew	28,066.64	25,933.32	4,105.40	2,132.39	166.67	2841.95
3	J James	17,517.69	17,517.69	2,632.80	1,493.27	0.00	956.85
<b>Department Total :</b>		<b><u>£76,665.33</u></b>	<b><u>£73,032.01</u></b>	<b><u>£14,083.53</u></b>	<b><u>£6,085.54</u></b>	<b><u>£354.17</u></b>	<b><u>£6,484.92</u></b>
<b>Grand Total :</b>		<b><u>£113,368.42</u></b>	<b><u>£109,346.33</u></b>	<b><u>£18,022.33</u></b>	<b><u>£7,738.54</u></b>	<b><u>£354.17</u></b>	<b><u>£8,978.85</u></b>

**TASK 7**

**ALLOCATE ½ MARK FOR EACH CORRECT GRAND TOTAL: OWN FIGURES ACCEPTED PROVIDED THEY SHOW BOTH WEEKLY AND MONTHLY PAID EMPLOYEES.**

**MAXIMUM MARKS: 3 MARKS**



**Barty's Bikes**  
**Form P32 (2012) - Employer Payment Record**

Tax Month From: 8

Tax Month To: 8

Date From: 06/11/2012

Date To: 05/12/2012

1 - PAYE Income Tax:	2,128.41
2 - Student Loan Deductions:	4.00
3 - Net Income Tax:	2,132.41 ( 1 + 2 )
4 - Gross National Insurance:	1,019.69
5 - Total SSP Recovered:	0.00
6 - Total SMP Recovered:	0.00
7 - NIC Compensation on SMP (if due):	0.00
8 - Total SPP Recovered:	135.45
9 - NIC Compensation on SPP (if due):	4.07
10 - Total ASPP Recovered:	0.00
11 - NIC Compensation on ASPP (if due):	0.00
12 - Total SAP Recovered:	0.00
13 - NIC Compensation on SAP (if due):	0.00
14 - Total NIC Deductions:	139.52
15 - Net National Insurance:	880.17 ( 4 minus 14 )
16 - Total Amount Due:	3,021.58 ( 3 + 15 )

Tax Refund Received	0.00
SSP/SMP/SPP/SAP Funding Received	0.00
Total SSP	120.19
Total SMP	0.00
Total SPP	135.45
Total ASPP	0.00
Total SAP	0.00
Small Employer Statutory NIC Compensation Percentage	3.00 %

**TASK 8**

**ALLOCATE 1 MARK FOR PRINTING THE CORRECT REPORT - FOR M8;**

**ALLOCATE 1 MARK FOR IF SPP IS THE SAME ON BOTH PARTS OF THE P32**

**ALLOCATE 1 MARK FOR TOTAL AMOUNT DUE MATCHING MAs;**

**MAXIMUM MARKS: 3 MARKS**

**Pension Payments Report**

Processing Date From: 06/04/2012 Processing Date To: 30/11/2012

**Employee:** 1 - Mr. B Bartholomew

Pension Scheme No	Pension Scheme Description	Process Date	Employee Amount	Employer Amount	A.V.C.
1	BBS	30/11/2012	187.50	187.50	0.00
<b>Scheme Total:</b>			<u>£187.50</u>	<u>£187.50</u>	<u>£0.00</u>
<b>Employee Total:</b>			<u>£187.50</u>	<u>£187.50</u>	<u>£0.00</u>

**Employee:** 2 - Mrs. R Bartholomew

Pension Scheme No	Pension Scheme Description	Process Date	Employee Amount	Employer Amount	A.V.C.
1	BBS	30/11/2012	166.67	166.67	0.00
<b>Scheme Total:</b>			<u>£166.67</u>	<u>£166.67</u>	<u>£0.00</u>
<b>Employee Total:</b>			<u>£166.67</u>	<u>£166.67</u>	<u>£0.00</u>

**TASK 8****ALLOCATE MARKS ONLY IF PENSION SUMMARY ON PAGE 6 IS NOT COMPLETED.**

ALLOCATE ½ MARKS FOR EACH CORRECT;

EMPLOYEE AMOUNT TOTAL

EMPLOYER AMOUNT TOTAL

AWARD ½ MARKS IF OWN FIGURES SHOWN

**MAXIMUM MARKS: 2 MARKS**