



MODEL ANSWERS

Level 3 Award in Computerised Payroll (QCF)

Accreditation number 500/9359/9

Examination:

Unit: Computerised Payroll Administration

JUNE 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

IAB I/D	Units covered	Possible marks	Actual marks	Pass or Fail (60%)
	Computerised Payroll Administration – T/601/8171	125		75

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TASK 3

GROSS PAY CALCULATIONS FOR PAYMENT WEEK ENDING 20TH OCTOBER 2012 (WEEK 29)

WORKING SHEET ONLY - UN-MARKED

Employee	Basic Weekly Pay	Commission	Overtime Hours	Overtime Pay	First Aider Allowance	Gross Pay	Payroll Giving (3%)	Savings Scheme
	£	£	£		£	£	£	£
	321.00	102.29	3.75	42.68		465.97	9.63	10.00
	298.13	68.19			20.00	386.32		10.00
	286.88	68.19				355.07		10.00

*MARCELLA TABLE C NIC'S

*BECKY FRIER CHANGE OF TAX CODE 568L/WK1

*LEAH MATTHEWS STUDENT LOAN

TASK 6 7 ½ MARKS Must Match Model Answers

GROSS PAY CALCULATIONS FOR PAYMENT WEEK ENDING 27TH OCTOBER 2012 (WEEK 30)

Employee	Basic Weekly Pay	Commission	Additional Pay/ Golden Handshake	Holiday Pay	SSP	Gross Pay	Company Loan Repayment	Payroll Giving (3%)	Savings Scheme
	£	£	£	£	£	£	£	£	£
MARCELLA PIERRE	321.00	91.22 ½	1926.00 1	802.50 1		3140.72 ½		9.63	(290.00) 1
BECKY FRIER					34.34 1	34.34 ½			
LEAH MATTHEWS	286.88	60.82 ½	73.73			421.43 ½	15.00 1		10.00

*BECKY FRIER OFF SICK ALL WEEK (NO SAVINGS TO BE DEDUCTED, NO FIRST AIDER PAY)

*LEAH MATTHEWS COMPANY LOAN £1000.00 REPAY @ £15.00 pw

*MARCELLA LEAVING HOLIDAY PAY = £64.20 x 12.5, GOLDEN HANDSHAKE £321 x 6

TASK 7 6 MARKS Must Match Model Answers

SUMMARY OF GROSS PAY FOR MONTH 7 – TO BE PAID 31ST OCTOBER 2012

Employee	Monthly Salary	Bonus	SAP *	Total Gross Pay	Employee Pension/ FSAVC	Payroll Giving (3%)	Savings Scheme	Total Taxable Pay
	£	£	£	£	£	£	£	£
SARAH PARKINSON	3869.00	1367.71		5236.71	150.00	116.07		5120.64
		1		1/2				1/2
GEMMA MASTERS	1458.34	125.00	309.60	1892.94	51.04	43.75	25.00	1798.15
	1/2	1/2	1	1/2				1/2
VERONICA CRISP	3267.92	0.00		3267.92		98.04	50.00	3169.88
				1/2				1/2

***SAP calculated as 12 days (22 working days in month) @ £135.45 per week (2.29 Weeks)**

***GEMMA TABLE D NICS**

TASK 8 - PENSION SUMMARY FOR OCTOBER 2012 2 MARKS – Own Figures Accepted

Month No.	Employee	Total Pensionable Pay £	Employee Pension £	Employer Pension £	Total Pension Contribution £
7	GEMMA MASTERS	1458.34 <i>1/2</i>	51.04 <i>1/2</i>	109.38 <i>1/2</i>	160.42 <i>1/2</i>

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

Y/N (PLEASE CIRCLE)

TASK 9 - PAYMENT RECONCILIATION FOR OCTOBER 2012 4 MARKS

Own Figures Accepted but both sets must match for full marks

FROM PAYROLL SUMMARY SHEETS		FROM P32	
NET INCOME TAX (INC STUDENT LOAN)	3220.76 <i>1/2</i>	NET INCOME TAX (INC STUDENT LOAN)	3220.76 <i>1/2</i>
GROSS NICs	+ 1564.60 <i>1/2</i>	GROSS NICs	+ 1564.60 <i>1/2</i>
RECOVERABLE STATUTORY PAYMENTS	- (309.60 +9.29) <i>1/2</i>	RECOVERABLE STATUTORY PAYMENTS	- (309.60 +9.29) <i>1/2</i>
PAYMENT DUE TO HMRC FOR OCTOBER	= 4466.47 <i>1/2</i>	PAYMENT DUE TO HMRC FOR OCTOBER	= 4466.47 <i>1/2</i>

TASK 10 (8 marks) EXAMINERS/MARKERS TO USE THEIR DISCRETION ON ANSWERS**a) Explain briefly what an update log demonstrates.****AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**

This report shows all the employee's payments for the month, both weekly and monthly.

It includes the employees:

- Ref, Name, Payment Method, Payment Frequency, Tax Code including Week 1/Month 1, NI Category

It also shows the employee's:

- Total Gross, Taxable Gross, Tax Paid, Employee NIC, Net Pay

This confirms that the employee's records (P11's) have been updated with the figures for that pay period.

b) Explain why it is necessary to carry out regular Back Ups.**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**

- To keep back-up records of both the payroll and operating systems software, in case of **fire, theft** etc.
- Backups should be taken during the payroll run and after the updates so that if there is a **hardware problem** it can be quickly **installed on another computer** and the backup restored to that computer

c) Identify the minimum employee data required in order to process the payroll.**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**

- Employee's full name including all given names
- National Insurance Number
- Employee's full address and postcode
- Start date
- Tax Code
- Payroll ID number

d) Explain the importance of the processing date in relation to preparing and submitting the payroll data.**AWARD 1/2 MARK FOR ANY RELEVANT POINT MAX OF 2 MARKS**

The processing date must be earlier than the payment to the employee to ensure that there is time to submit the data to HMRC before payment is made.

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 FOR REFERENCE ONLY**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 FOR REFERENCE ONLY

DOES THE NIC 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.

Company Details

Name : The Bees Knees Ltd
Address : 369 The High Street
Chipping Campden
Gloucestershire

Post Code : GL55 6HQ

Telephone : 01386 615378
Fax : 01386 615555
E-Mail Address : sales@beesknees.co.uk
Tax District : 439
Tax Reference : B044

Bank Name : Santander
Address : 156 The High Steet
Chipping Campden
Gloucestershire

Post Code : GL55 6HQ
Telephone :
Fax :
E-Mail Address :

Bank Sort Code : 40-31-12
Bank Account Number : 99546178
Bank Account Name : The Bees Knees Ltd
Building Society Number :
BACS Reference : BK
Account Type : Bank Account
IBAN :
BIC :
ECON : E3333333L

TASK 1 – 2 MARKS

ALLOCATE 2 MARKS; IF DETAILS ON PRINTOUT ARE CORRECT, DEDUCTING 1/2 MARK FOR EACH INCORRECT ANSWER TO A MAXIMUM OF 2

Pension Schemes

Company Payroll Id

Ref 1	Description	BK1	Administrator's Name	Gemma Masters
	Type	COSR	Administrator's E-Mail	g.masters@beesknees.co.uk
	SCON Ref	1234567N	Administrator's Tel	07781 311843
	Minimum Contribution	£0.00	Salary Sacrifice	N
	Min. Employment (Months)	0		

	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	7.50	N	N	Y	Y	Y	Y	N/A	N	0.00	0.00
Employee	3.50	N	N	Y	Y	Y	Y	Y	N	0.00	0.00

Ref 2	Description	Pension Scheme (2)	Administrator's Name	
	Type	Other	Administrator's E-Mail	
	SCON Ref		Administrator's Tel	
	Minimum Contribution	£0.00	Salary Sacrifice	N
	Min. Employment (Months)	0		

	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 3	Description	Pension Scheme (3)	Administrator's Name	
	Type	Other	Administrator's E-Mail	
	SCON Ref		Administrator's Tel	
	Minimum Contribution	£0.00	Salary Sacrifice	N
	Min. Employment (Months)	0		

	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	Description	Pension Scheme (4)	Administrator's Name	
	Type	Other	Administrator's E-Mail	
	SCON Ref		Administrator's Tel	
	Minimum Contribution	£0.00	Salary Sacrifice	N
	Min. Employment (Months)	0		

	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 – 1 MARK**ALLOCATE 1 MARK; IF DETAILS ON PRINTOUT ARE CORRECT, DEDUCTING 1/2 MARK FOR EACH INCORRECT****ANSWER TO A MAXIMUM OF 1**

Company Payroll Id

Ref 1 Description BK1 SCON 1234567N

Name	Pete's Pension Services	Facsimile	
Contact	Pete Petrovas	Email	p.petrovas@pps.com
Address	49 Rose Tower Cheltenham Gloucestershire	Bank A/C No.	
		Bank Sort Code	00-00-00
		Bank A/C Type	Bank Account
		Payment Method	Cheque
		Providers Ref.	
Post Code	GL50 8HP	Scheme Ref.	BK0234
Telephone	01242 512778		

Ref 2 Description Pension Scheme (2) SCON

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

Ref 3 Description Pension Scheme (3) SCON

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

Ref 4 Description Pension Scheme (4) SCON

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

TASK – 1 MARK**ALLOCATE 1 MARK; IF DETAILS ON PRINTOUT ARE CORRECT, DEDUCTING 1/2 MARK FOR EACH INCORRECT****ANSWER TO A MAXIMUM OF 1**

Date : 01/10/2012

Time : 11:28:28

The Bees Knees Ltd
Employee Details - Personal

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Tax Week 26 Tax Month 6

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/ M1	Starter Form	Start Date	Pay Method
1	Sarah Parkinson 15 The Cottages Moreton-In-Marsh Gloucestershire GL56 4RD	Director		16/01/1960	Married	Female	Monthly	JB976342C	A	N	K29	N	None	01/05/2002	BACS
2	Gemma Masters The Beeches Park Avenue Draycott Gloucestershire GL56 9KL	Manager		10/04/1983	Married	Female	Monthly	YA235623D	D	Y	810L	N	None	01/05/2002	BACS
3	Marcella Pierre 9 Japonica Terrace Draycott Gloucestershire GL56 4PS	Sales Staff		23/11/1950	Married	Female	Weekly	JB598713C	C	N	810L	N	None	09/04/2003	Cash

TASK 2 – 10 MARKS

ALLOCATE 2 MARKS PER EMPLOYEE, DEDUCTING 1/2 MARK FOR EACH INCORRECT ANSWER TO A MAXIMUM OF 2

Date : 01/10/2012

Time : 11:28:28

The Bees Knees Ltd
Employee Details - Personal

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Tax Week 26 Tax Month 6

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/ M1	Starter Form	Start Date	Pay Method
4	Becky Frier 36 Main Road Chipping Campden Gloucestershire GL55 1TU	Sales Staff		25/09/1985	Civil Partnership	Female	Weekly	JT167176A	A	N	568L	Y	None	19/12/2008	Cash
5	Leah Matthews 31 Upper Street Draycott Gloucestershire GL56 7PK	Sales Staff		13/04/1990	Single	Female	Weekly	ZY133441B	A	N	810L	N	None	01/05/2012	Cash

Date : 06/04/2012

Time : 23:12:12

The Bees Knees Ltd
Employee Details - Cumulative

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Tax Week 1 Tax Month 1

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. S Parkinson	0.00	0.00	0.00	0.00	25014.00	25014.00	24467.00	6349.80	0.00	0.00	2179.80	3018.00	0.00	0.00	0.00
2	Mrs. G Masters	0.00	0.00	0.00	0.00	19000.02	0.00	17862.54	2761.40	0.00	0.00	1596.48	1554.00	0.00	0.00	0.00
3	Mrs. M Pierre	0.00	0.00	0.00	0.00	10388.00	0.00	10118.36	1150.20	0.00	0.00	0.00	878.24	0.00	0.00	0.00
4	Ms. B Frier	0.00	0.00	0.00	0.00	9747.36	0.00	9747.36	1246.20	0.00	0.00	679.00	788.76	0.00	0.00	0.00
5	Miss. L Matthews	0.00	0.00	0.00	0.00	9992.64	0.00	9992.64	1125.20	0.00	0.00	703.12	816.56	0.00	0.00	0.00
Totals :		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>74142.02</u>	<u>25014.00</u>	<u>72187.90</u>	<u>12632.80</u>	<u>0.00</u>	<u>0.00</u>	<u>5158.40</u>	<u>7055.56</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

TASK 2 – 5 MARKS MUST MATCH MODEL ANSWERS TO GAIN MARKS

ALLOCATE 1 MARK FOR EACH CORRECT TOTAL;

TOTAL GROSS PAY

TOTAL TAXABLE PAY

TOTAL TAX TO DATE

TOTAL EE'S NI

TOTAL ER'S NI

Date : 20/10/2012

The Bees Knees Ltd

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Time : 13:32:20

Cash Analysis

Tax Month : 7 Week : 29

Ref.	Employee Name	£ 50	£ 20	£ 10	£ 5	£ 2	£ 1	50p	20p	10p	5p	2p	1p	Totals
3	M Pierre													
	NetPay 386.14	7	1	1	1	0	1	0	0	1	0	2	0	14
4	B Frier													
	NetPay 292.26	5	2	0	0	1	0	0	1	0	1	0	1	11
5	L Matthews													
	NetPay 276.13	5	1	0	1	0	1	0	0	1	0	1	1	11
	Quantities :-	17	4	1	2	1	2	0	1	2	1	3	2	36
	Values :-	850.00	80.00	10.00	10.00	2.00	2.00	0.00	0.20	0.20	0.05	0.06	0.02	954.53

TASK 3 – 1 MARK

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

**OWN FIGURES ALLOWED
BUT MUST SHOW ALL
WEEKLY EMPLOYEES**

Date: 20/10/2012

The Bees Knees Ltd

Page: 1 of 1

Time: 13:33:40

Payment Summary (Part 1) Landscape

Tax Month : 7 Week : 29 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*	SSP	SMP	SPP	ASPP	SAP	Post-Tax Payment	Post-Tax Ded'n	B/F	C/F	Net Pay
3	M Pierre	465.97	456.34	465.97	9.63	0.00	60.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	386.14
4	B Frier	386.32	386.32	386.32	0.00	0.00	55.20	28.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	292.26
5	L Matthews	355.07	355.07	355.07	0.00	4.00	39.80	25.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.00	0.00	0.00	276.13
3	Employees	<u>1207.36</u>	<u>1197.73</u>	<u>1207.36</u>	<u>9.63</u>	<u>4.00</u>	<u>155.20</u>	<u>54.00</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>0.00</u>	<u>30.00</u>	<u>0.00</u>	<u>0.00</u>	<u>954.53</u>

*Please note this value does not include any contribution made to a salary sacrifice pension scheme.

TASK 3 – 16½ MARKS

OWN FIGURES NOT ALLOWED AS ALL INFORMATION GIVEN IN ANSWER BOOKLET

ALLOCATE ½ 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:

TAXABLE PAY 1½ MARKS

PRE-TAX DEDUCTION ½ MARK

STUDENT LOAN ½ MARK

PAYE 1½ MARKS

EE'S NIC 1½ MARKS

POST TAX DEDUCTION 1½ MARKS

NET PAY 1½ MARKS

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL:

MUST MATCH MODEL ANSWERS

TOTAL GROSS PAY

TOTAL TAXABLE GROSS PAY

PRE-TAX DEDUCTION

STUDENT LOAN

PAYE

EE'S NIC

POST TAX DEDUCTION

NET PAY

Date: 20/10/2012

Time: 13:34:41

The Bees Knees Ltd

Payment Summary (Part 2) Landscape

Tax Month : 7 Week : 29 Payment Frequency: Weekly

E'ee Ref	Employee 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
3	M Pierre	465.00	44.37	44.37	0.00	0.00	0.00	0.00	810L	N	C	N
4	B Frier	386.00	62.33	33.47	28.86	0.00	0.00	0.00	568L	Y	A	N
5	L Matthews	355.00	54.33	29.19	25.14	0.00	0.00	0.00	810L	N	A	N
3	Employees	<u>£1,206.00</u>	<u>£161.03</u>	<u>£107.03</u>	<u>£54.00</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>				

*For salary sacrifice pension schemes this is the employer contribution including the amount sacrificed by the employee.

TASK 3 – 3½ MARKS

ALLOCATE ½ MARK FOR EACH CORRECT EMPLOYER ENTRY;

ALLOCATE 1 MARK FOR CORRECT COLUMN TOTAL;

ER'S NIC 1½ MARKS

ER'S NIC TOTAL

MUST MATCH MODEL ANSWERS

ALLOCATE 1 MARK FOR;

CORRECT TAX CODE CHANGE FOR B FRIER, MUST MATCH MODEL ANSWERS

Date : 31/10/2012

Time : 13:55:44

The Bees Knees Ltd
Employee Details - Personal

Page : 1 of 1

Tax Week 30 Tax Month 7

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/ M1	Starter Form	Start Date	Pay Method
6	Veronica Crisp The Chestnuts Pickering Lane Chipping Campden Gloucestershire GL56 1RS	Sales Director		16/05/1979	Married	Female	Monthly	JB598713C	A	N	BR	N	P46	01/10/2012	BACS

(Can Accept C Only Here)

TASK 4 – 3 ½ MARKS

ALLOCATE 3½ MARKS TO THIS EMPLOYEE'S PERSONAL DETAILS, DEDUCTING ½ MARK FOR EACH INCORRECT ANSWER TO A MAXIMUM OF 3½

(NOTE, TAX CODE AND P46 STATEMENT MUST MATCH MA'S)

Date: 31/10/2012

Time: 13:51:58

The Bees Knees Ltd
P46 (Car) For Transcription

Date : 31/10/2012

Time : 13:58:07

The Bees Knees Ltd
P46(Car) For Transcription

Page : 1 of 1

Company Name	The Bees Knees Ltd
Company Telephone Number	01386 615378
Tax District/Reference	439 / B044
Title	Mrs.
Name(s)	Sarah
Surname	Parkinson
NI Number	JB976342C
Car Registration	SAP 12
Make and Model	Peugeot 308 Coupe 1.6 e-HDi
Engine Size (CC)	1560
Date car withdrawn	N/A
Date first registered	01/10/2012
Type of Fuel or Power	Euro IV Emissions Standard
CO2 Emissions	128
Price of Car	19265.00
Price of Accessories	0.00
Date first made available	09/10/2012
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
P46 Car Statement	
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 5 – 3 MARKS

ALLOCATE 3 MARKS, DEDUCTING 1/2 MARK FOR EACH INCORRECT ANSWER TO A MAXIMUM OF 3

NB: FUEL TYPE MUST MATCH – DIESEL IS NOT ACCEPTABLE AS SAGE INFORMS THE USER THAT IT SHOULD BE AS ABOVE

Date: 31/10/2012

Time: 13:51:58

The Bees Knees Ltd
Payment Summary (Part 1) Landscape

Tax Month : 7 Week : 30 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*	SSP	SMP	SPP	ASPP	SAP	Post-Tax Payment	Post-Tax Ded'n	B/F	C/F	Net Pay
3	M Pierre	3140.72	3131.09	3140.72	9.63	0.00	595.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-290.00	0.00	0.00	2826.09
4	B Frier	34.34	34.34	0.00	0.00	0.00	0.00	0.00	0.00	34.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.34
5	L Matthews	421.43	421.43	421.43	0.00	10.00	53.00	33.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00	0.00	0.00	300.37
3	Employees	<u>3596.49</u>	<u>3586.86</u>	<u>3562.15</u>	<u>9.63</u>	<u>10.00</u>	<u>648.00</u>	<u>33.06</u>	<u>0.00</u>	<u>34.34</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-265.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3160.80</u>

*Please note this value does not include any contribution made to a salary sacrifice pension scheme.

TASK 6 – 10½ MARKS

ALLOCATE ½ MARK FOR EACH CORRECT EMPLOYEE ENTRY:

WHERE THERE IS A FIGURE

PRE-TAX DEDUCTION ½ MARK

PAYE 1½ MARKS

EE'S NIC 1½ MARKS

SSP ½ MARK

POST TAX DEDUCTION 1 MARK

NET PAY 1½ MARKS

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL:

MUST MATCH MODEL ANSWERS

TAXABLE GROSS PAY

PAYE

POST TAX DEDUCTION

NET PAY

Date: 31/10/2012

Time: 13:51:58

The Bees Knees Ltd
Payment Summary (Part 2) Landscape

Tax Month : 7 Week : 30 Payment Frequency: Weekly

E'ee Ref	Employee 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
3	M Pierre	817.00	413.45	413.45	0.00	0.00	0.00	0.00	810L	N	C	N
4	B Frier	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568L	Y	A	N
5	L Matthews	421.00	71.36	38.30	33.06	0.00	0.00	0.00	810L	N	A	N
3	Employees	<u>£1,238.00</u>	<u>£484.81</u>	<u>£451.75</u>	<u>£33.06</u>	<u>£0.00</u>	<u>£0.00</u>	<u>£0.00</u>				

*For salary sacrifice pension schemes this is the employer contribution including the amount sacrificed by the employee.

TASK 6 - 2½ MARKS

ALLOCATE ½ MARK FOR EACH CORRECT EMPLOYEE ENTRY;

ER'S NIC

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

ER'S NIC

TASK 6 – 4 MARKS

3	Mrs. M Pierre	27/10/2012	JB598713C
Weekly Rate	1.00	321.0000	321.00
Commission	0.01	12163.0000	91.22
Golden Handshake	6.00	321.0000	1926.00
Holiday Pay	12.50	64.2000	802.50
PAYE Tax 595.00 National Insurance 0.00 Payroll Giving 9.63 Savings Scheme -290.00			
Holidays: Taken: 0.00		Remaining: 0.00	

The Bees Knees Ltd

Tax Period: 30
 Tax Code: 810L
 Department: 2
 Payment Method: Cash
 Payment Period: Weekly

This Period

Total Gross Pay 3140.72
 Gross for Tax 3131.09
 Earnings for NI 817.00

Year To date

Total Gross Pay TD 13994.69
 Gross for Tax TD 13705.79
 Tax paid TD 1805.40
 Earnings For NI TD 1282.00
 National Insurance TD 0.00

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Net Pay	2826.09
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Ref.	Employee Name	Process Date	N.I. Number
4	Ms. B Frier	27/10/2012	JT167176A

Payments	Units	Rate	Amount
Sick Pay			34.34
Holidays: Taken: 0.00		Remaining: 0.00	

Deductions	Amount
PAYE Tax	0.00
National Insurance	0.00

The Bees Knees Ltd

Tax Period: 30
 Tax Code: 568L W1
 Department: 2
 Payment Method: Cash
 Payment Period: Weekly

This Period

Total Gross Pay 34.34
 Gross for Tax 34.34
 Earnings for NI 0.00

Year To date

Total Gross Pay TD 10168.02
 Gross for Tax TD 10168.02
 Tax paid TD 1301.40
 Earnings For NI TD 386.00
 National Insurance TD 707.86

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Net Pay	34.34
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5	Miss. L Matthews	27/10/2012	ZY133441B
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Payments			Units	Rate	Amount	Deductions		Amount
Hourly Rate		37.50		7.6500	286.88	PAYE Tax		53.00
Overtime Rate		7.25		10.1700	73.73	National Insurance		33.06
Commission		0.01		12163.0000	60.82	Student Loan		10.00
						Savings Scheme		10.00
						Company Loan		15.00
Holidays: Taken: 0.00					Remaining: 0.00			

The Bees Knees Ltd Tax Period: 30 Tax Code: 810L Department: 2 Payment Method: Cash Payment Period: Weekly	This Period		Year To date	
	Total Gross Pay	421.43	Total Gross Pay TD	10769.14
	Gross for Tax	421.43	Gross for Tax TD	10769.14
	Earnings for NI	421.00	Tax paid TD	1218.00
			Earnings For NI TD	776.00
		National Insurance TD	761.32	

	Net Pay	300.37
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ALLOCATE 2 MARKS FOR M PIERRE'S PAYSリップ IF MATCHES MODEL ANSWERS, DEDUCT 1 MARK IF OWN FIGURE

ALLOCATE 1 MARK FOR B FRIER'S PAYSリップ IF MATCHES MODEL ANSWERS

ALLOCATE 1 MARK FOR L MATTHEWS'S PAYSリップ IF MATCHES MODEL ANSWERS

NB, A different style of Payslip has been used in Task7 to show both styles, as the figures are in different places depending on which style is selected

Date : 27/10/2012

The Bees Knees Ltd

Page : 1 of 1

Time : 13:21:06

Cash Analysis

Tax Month : 7 Week : 30

Ref.	Employee Name	£ 50	£ 20	£ 10	£ 5	£ 2	£ 1	50p	20p	10p	5p	2p	1p	Totals
3	M Pierre													
	NetPay 2826.09	56	1	0	1	0	1	0	0	0	1	2	0	62
4	B Frier													
	NetPay 34.34	0	1	1	0	2	0	0	1	1	0	2	0	8
5	L Matthews													
	NetPay 300.37	6	0	0	0	0	0	0	1	1	1	1	0	10
	Quantities :-	62	2	1	1	2	1	0	2	2	2	5	0	80
	Values :-	3100.00	40.00	10.00	5.00	4.00	1.00	0.00	0.40	0.20	0.10	0.10	0.00	3160.80

TASK 6 – 1 MARK

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

**OWN FIGURES ALLOWED
BUT MUST SHOW ALL
WEEKLY EMPLOYEES**

Date : 31/10/2012

The Bees Knees Ltd

Page : 1 of 1

Time : 13:38:49

Employee Details - Loans

Tax Week 30 Tax Month 7

Employee: 5 Miss. L Matthews

Loan Reference	Description	Start Date	NDR	Loan Amount	Amount Paid TD
1	Company Loan	27/10/2012	15.00	1,000.00	15.00

TASK 6 – 1 MARK

ALLOCATE 1 MARK.

NOTE: MUST SHOW AMOUNT PAID TD

1 Employer PAYE reference
Office number Reference number
439 / B044

2 Employee's National Insurance number
JB 59 87 13 C

3 Title - enter MR, MRS, MISS, MS or other title
Mrs.
Surname or family name
Pierre
First or given name(s)
Marcella

4 Leaving date DD MM YYYY
27 10 2012

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)
003 / 2

10 Gender. Enter 'X' in the appropriate box
Male Female

11 Date of birth DD MM YYYY
23 11 1950

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 30 Month number []

Total pay to date
£ [] 13705.79 p

Total tax to date
£ [] 1805.40 p

12 Employee's private address

9 Japonica Terrace
Draycott
Gloucestershire

Postcode
GL56 4PS

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

Employer name and address

The Bees Knees Ltd
369 The High Street
Chipping Campden
Gloucestershire

Postcode
GL55 6HQ

Date DD MM YYYY
29 05 2013

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 – 2 MARKS

HMRC 10/08

ALLOCATE 2 MARKS IF AND TOTAL PAY TO DATE AND TOTAL TAX TO DATE MATCH FIGURE ON PAYSIP (THIS SHOWS IT HAS BEEN UPDATED) AWARD 1 FURTHER MARK LEAVING DATE CORRECT

The Bees Knees Ltd
Payslips

The Bees Knees Ltd

Department 1 - Senior Staff				Payment Method - BACS		Payment Period - Monthly	
Salary	0.50	2916.6700	1458.34	PAYE Tax	224.60	Total Gross Pay TD	20892.96
Bonus	0.50	250.0000	125.00	National Insurance	131.18	Gross for Tax TD	19660.69
				Pension	51.04	Tax paid TD	2986.00
				Savings Scheme	25.00	Earnings For NI TD	1892.00
				Payroll Giving	43.75	National Insurance TD	1727.66
						Pension TD (Inc AVC)	51.04
						=====	
Adoption Pay			309.60			Earnings for NI	1892.00
						Gross for Tax	1798.15
						Total Gross Pay	1892.94
						Nat. Insurance No	YA235623D

7	31/10/2012	1		810L	2	Mrs. G Masters	1417.37
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TASK 7 – 5 MARKS

ALLOCATE 3 MARKS FOR G MASTER'S PAYSリップ IF MATCHES MODEL ANSWERS, DEDUCT 1 MARK IF OWN FIGURE

ALLOCATE 2 MARKS FOR V CRISP'S PAYSリップ IF MATCHES MODEL ANSWERS, , DEDUCT 1 MARK IF OWN FIGURE

The Bees Knees Ltd

Department 1 - Senior Staff				Payment Method - BACS		Payment Period - Monthly	
Salary	1.00	3267.9200	3267.92	PAYE Tax	633.80	Total Gross Pay TD	3267.92
				National Insurance	0.00	Gross for Tax TD	3169.88
				Payroll Giving	98.04	Tax paid TD	633.80
				Savings Scheme	50.00	Earnings For NI TD	3267.92
						National Insurance TD	0.00
						=====	
						Earnings for NI	3267.92
						Gross for Tax	3169.88
						Total Gross Pay	3267.92
						Nat. Insurance No	JB598713C

7	31/10/2012	1		BR	6	Mrs. V Crisp	2486.08
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Date: 27/10/2012

Time: 14:04:57

The Bees Knees Ltd
Payment Summary (Part 2) Landscape

Tax Month : 7 Week : 30 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	S Parkinson	5236.71	5120.64	5236.71	116.07	0.00	1545.16	537.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	0.00	0.00	2887.80
2	G Masters	1892.94	1798.15	1583.34	43.75	0.00	224.60	131.18	51.04	0.00	0.00	0.00	0.00	309.60	0.00	25.00	0.00	0.00	1417.37
6	V Crisp	3267.92	3169.88	3267.92	98.04	0.00	633.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0.00	2486.08
3	Employees	<u>10397.57</u>	<u>10088.67</u>	<u>10087.97</u>	<u>257.86</u>	<u>0.00</u>	<u>2403.56</u>	<u>668.86</u>	<u>51.04</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>309.60</u>	<u>0.00</u>	<u>225.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6791.25</u>

*Please note this value does not include any contribution made to a salary sacrifice pension scheme.

TASK 7 – 11 MARKS

ALLOCATE ½ MARK FOR EACH CORRECT EMPLOYEE ENTRY

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL:

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

MUST MATCH MODEL ANSWERS

OWN FIGURES ALLOWED PROVIDED PRE/POST TAX DEDUCTIONS HAVE BEEN PROCESSED CORRECTLY

TAXABLE GROSS PAY 1 MARK

PAYE 1 MARK

PRE-TAX DEDUCTION 1½ MARKS

POST-TAX DEDUCTION 1 MARK

PAYE 1½ MARKS

NET PAY 1 MARK

EE'S NIC 1½ MARKS

EE'S PENSION ½ MARK

SAP ½ MARK

POST-TAX DEDUCTION 1½ MARKS

Date: 27/10/2012

Time: 14:04:57

The Bees Knees Ltd
Payment Summary (Part 2) Landscape

E'ee Ref	Employee 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	S Parkinson	5,236.71	660.94	123.26	537.68	0.00	0.00	0.00	K29	N	A	N
2	G Masters	1,892.00	257.82	126.64	131.18	5.44	2.38	109.38	810L	N	D	Y
6	V Crisp	3,267.92	0.00	0.00	0.00	0.00	0.00	0.00	BR	N	A	N
3	Employees	<u>£10,396.63</u>	<u>£918.76</u>	<u>£249.90</u>	<u>£668.86</u>	<u>£5.44</u>	<u>£2.38</u>	<u>£109.38</u>				

*For salary sacrifice pension schemes this is the employer contribution including the amount sacrificed by the employee.

TASK 7 – 5 MARKS

ALLOCATE 1/2 MARK FOR EACH CORRECT EMPLOYEE ENTRY;

OWN FIGURES ALLOWED PROVIDED DIRECTOR'S NIC'S HAVE BEEN PROCESSED CORRECTLY

ER'S NIC 1 1/2 MARKS

ER'S REBATE – G MASTERS ONLY 1/2 MARK

EE'S REBATE G MASTERS ONLY 1/2 MARK

ER'S PENSION 1/2 MARK

ALLOCATE 1 MARK FOR EACH CORRECT COLUMN TOTAL;

MUST MATCH MODEL ANSWERS

EE'S & ER'S NIC'S 1 MARK

ER'S NIC'S 1 MARK

Date: 27/10/2012

The Bees Knees Ltd

Time: 14:04:57

BACS Pay Transfer Report (Monthly) with Totals

Sort Code	Account No.	Account Name	Net Pay	Building Soc. Number	BACS Ref
40-31-12	99546193	Mrs S Parkinson	2,887.80		BK001
40-31-12	99545897	Mrs G Masters	1,417.37		BK002
00-00-00		Mrs V Crisp	2,486.08		BK003
			<u>6,791.25</u>		

TASK 6 – 1 MARK

ALLOCATE 1 MARK FOR PRINTING THE CORRECT PRINTOUT WITH TOTALS

OWN FIGURES ALLOWED BUT MUST SHOW ALL MONTHLY EMPLOYEES

Date : 30/10/2012

Time : 14:09:40

The Bees Knees Ltd
Departmental Analysis Pay To Date

Tax Week : 30 Tax Month : 7 Dept From :
Dept To : ZZZ

.....
Department Ref. / Name : 1 - Senior Staff
.....

Emp Ref	Employee Name	Total Gross	Gross Taxable	Tax Paid	Employee NIC	Employee Pension*	Net Pay
1	S Parkinson	30,250.71	29,587.64	7,894.96	2,717.48	0.00	2,887.80
2	G Masters	20,892.96	19,660.69	2,986.00	1,727.66	51.04	1,417.37
6	V Crisp	3,267.92	3,169.88	633.80	0.00	0.00	2,486.08
Department Total :		<u>£54,411.59</u>	<u>£52,418.21</u>	<u>£11,514.76</u>	<u>£4,445.14</u>	<u>£51.04</u>	<u>£6,791.25</u>

.....
Department Ref. / Name : 2 - Shop Staff
.....

Emp Ref	Employee Name	Total Gross	Gross Taxable	Tax Paid	Employee NIC	Employee Pension*	Net Pay
3	M Pierre	13,994.69	13,705.79	1,805.40	0.00	0.00	3,212.23
4	B Frier	10,168.02	10,168.02	1,301.40	707.86	0.00	326.60
5	L Matthews	10,769.14	10,769.14	1,218.00	761.32	0.00	576.50
Department Total :		<u>£34,931.85</u>	<u>£34,642.95</u>	<u>£4,324.80</u>	<u>£1,469.18</u>	<u>£0.00</u>	<u>£4,115.33</u>
Grand Total :		<u>£89,343.44</u>	<u>£87,061.16</u>	<u>£15,839.56</u>	<u>£5,914.32</u>	<u>£51.04</u>	<u>£10,906.58</u>

*Please note this value does not include any contribution made to a salary sacrifice pension scheme.

TASK 8 – 2 MARKS

ALLOCATE 2 MARKS FOR CORRECT REPORT PROVIDED IT SHOWS BOTH WEEKLY AND MONTHLY TOTALS.

OWN FIGURES ALLOWED

Date : 30/10/2012
Time: 14:09:40

The Bees Knees Ltd
Pension Payments Report

Processing Date From: 01/10/2012 Processing Date To: 31/10/2012

Employee: 2 - Mrs. G Masters

Pension Scheme No	Pension Scheme Description	Process Date	Employee Amount	Employer Amount*	A.V.C.
1	BK1	31/10/2012	51.04	109.38	0.00
		Scheme Total:	<u>£51.04</u>	<u>£109.38</u>	<u>£0.00</u>
		Employee Total:	<u>£51.04</u>	<u>£109.38</u>	<u>£0.00</u>

*For salary sacrifice pension schemes this is the employer contribution including the amount sacrificed by the employee.

TASK 8 – 2 MARKS

ALLOCATE MARKS ONLY IF PENSION SUMMARY ON PAGE 5 IS NOT COMPLETED.

ALLOCATE 2 MARKS IF ANSWER MATCHES MODEL ANSWERS OR AWARD 1/2 MARKS IF OWN FIGURES

Date : 30/11/2012

Time : 14:09:40

The Bees Knees Ltd
Form P32 (2013) - Employer Payment Record

Tax Month From: 7

Tax Month To: 7

Date From: 06/10/2012

Date To: 05/11/2012

1 - PAYE Income Tax:	3,206.76
2 - Student Loan Deductions:	14.00
3 - Net Income Tax:	3,220.76 (1 + 2)
4 - Gross National Insurance:	1,564.60
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:	0.00
9 - NIC Compensation on SPP (if due):	0.00
10 - Total ASPP Recovered:	0.00
11 - NIC Compensation on ASPP (if due):	0.00
12 - Total SAP Recovered:	309.60
13 - NIC Compensation on SAP (if due):	9.29
14 - Total NIC Deductions:	318.89
15 - Net National Insurance:	1,245.71 (4 minus 14)
16 - Total Amount Due:	4,466.47 (3 + 15)

Note: If there is a value in box 14 displayed above you must submit an Employer Payment Summary (EPS) to HMRC.

Tax Refund Received	0.00
SSP/SMP/SPP/SAP Funding Received	0.00
Total SSP	34.34
Total SMP	0.00
Total SPP	0.00
Total ASPP	0.00
Total SAP	309.60
Small Employer Statutory NIC Compensation Percentage	3.00 %

TASK 9 – 3 MARKS

ALLOCATE 1 MARK FOR STUDENT LOAN & 1 MARK FOR SAP (OWN FIGURES ACCEPTED)
ALLOCATE 1 MARK FOR TOTAL AMOUNT DUE MATCHING MAS;

Date : 30/11/2012
Time : 14:09:40

The Bees Knees Ltd
Update Records Check Report

Page : 1 of 1

Tax Month : 8 Week : 35

Ref	Name	Payment Method	Payment Frequency	Tax Code	W1/M1	NI Cat	Total Gross	Taxable Gross	Tax Paid	Employee NIC	Net Pay
1	S Parkinson	BACS	Monthly	K29	N	A	5,236.71	5,120.64	1,485.17	628.41	2,857.06
2	G Masters	BACS	Monthly	810L	N	D	2,163.84	2,069.05	278.60	159.59	1,605.86
3	M Pierre	Cash	Weekly	810L	N	C	3,140.72	3,131.09	470.20	0.00	2,950.89
4	B Frier	Cash	Weekly	568L	Y	A	0.00	0.00	0.00	0.00	0.00
5	L Matthews	Cash	Weekly	810L	N	A	421.43	421.43	-71.60	33.06	424.97
6	V Crisp	BACS	Monthly	BR	N	A	3,267.92	3,169.88	634.00	310.42	2,175.46
							<u>14,230.62</u>	<u>13,912.09</u>	<u>2,796.37</u>	<u>1,131.48</u>	<u>10,014.24</u>

TASK 10 – 2 MARKS

ALLOCATE 2 MARKS FOR PRINTING CORRECT REPORT (OWN FIGURES ACCEPTED)

MUST SHOW ALL EMPLOYEES; WEEKLY AND MONTHLY