



**Australian Government**

# **Assessment Requirements for FNSTPB402 Establish and maintain payroll systems**

**Release: 1**

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## Modification History

Release	Comments
Release 1	This version first released with FNS Financial Services Training Package Version 3.0.

## Performance Evidence

Evidence of the ability to:

- identify, calculate and input data from time-recording systems for payments into manual or computerised payroll systems
- produce a payroll report according to organisational and legislative requirements
- present a payroll report for verification and approval
- maintain records according to organisational and legislative requirements that relate to security and confidentiality of information.

Note: If a specific volume or frequency is not stated, then evidence must be provided at least once.

## Knowledge Evidence

The candidate must be able to demonstrate the following knowledge to effectively complete the tasks outlined in the elements and performance criteria of this unit, and to manage tasks and reasonably foreseeable contingencies in the context of the work role.

- Scope of services offered by a business activity statement (BAS) agent providing payroll services
- Key principles of award and enterprise agreements and industrial instruments required to maintain payroll systems
- Organisational policy and procedures that affect payroll, including the structure of authority in organisations
- Industry codes of practice relevant to payroll operations
- Key features of manual and computerised payroll systems
- Legislative and record-keeping requirements from all levels of government that affect business operation and reporting requirements, especially in regard to:
  - Fair Work Act
  - National Employment Standards

- Superannuation Guarantee (Administration) Act
- corporations law
- workers compensation and work health and safety
- state payroll tax relating to payroll activities
- Privacy Act and requirements relating to confidentiality and security of records
- Higher Education Loan Program (HELP)
- Medicare levy
- Tax Agent Services Act (TASA)
- current commonwealth, state and territory industry and modern awards, and enterprise bargaining agreements
- individual employment agreements
- commonwealth, state and territory leave Acts, including annual, personal, paid parental and long service
- Australian Bureau of Statistics (ABS) Act
- Current Australian Taxation Office (ATO) requirements relating to payroll systems, including:
  - Australian business number (ABN)
  - payment summaries
  - employment termination payments (ETPs)
  - tax file number (TFN) declaration
- Tax Practitioners Board (TPB) requirements relating to payroll systems, including:
  - registration and scope of services documentation requirements for BAS agents
  - code of professional conduct
- Key requirements of taxation law relating to payroll systems, including:
  - pay as you go instalment (PAYGI) tax
  - pay as you go withholding (PAYGW) tax
  - fringe benefits tax (FBT) as it relates to salary packaging
- Key aspects of routine and non-routine requirements for payroll, including:
  - routine: award payments, salary amount, salary packaging, superannuation guarantee and superannuation reporting
  - non-routine: termination payments and superannuation guarantee charge
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## Assessment Conditions

Assessment must be conducted in a safe environment where evidence gathered demonstrates consistent performance of typical activities experienced in the bookkeeping field of work and include access to:

- office equipment, technology, software and consumables required to establish and maintain a payroll system, including:
  - workplace reference materials, such as procedural manuals and organisational policy

- actual or simulated payroll data.

Assessors of this unit must satisfy the assessor requirements in applicable vocational education and training legislation, frameworks and/or standards.

This unit is designed to meet the education requirements of the Tax Practitioner Board (TPB). Where registration with the TPB is sought, assessment must reflect the conditions described by the regulator which stipulate that a significant amount (at least 40%) must be completed under some form of independent supervision. Where recognition of prior learning (RPL) is used, it must also meet the requirements of the Board's policy on RPL.

Details of requirements can be accessed on the TPB website at <<http://www.tpb.gov.au>>.

If undertaking this unit for BAS agent registration, the following items in the Range of Conditions must be addressed in the assessment to meet educational requirements for registration with the TPB:

- payroll preparation
- payroll records.
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## Links

Companion volumes are available from VETNet. -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=c7200cc8-0566-4f04-b76f-e89fd6f102fe>