



Australian Government

BSBHRM526 Manage payroll

Release: 1

BSBHRM526 Manage payroll

Modification History

Release	Comments
Release 1	This version first released with BSB Business Services Training Package Version 7.0.

Application

This unit describes the skills and knowledge required to establish and monitor security procedures for managing organisational payroll services and to calculate and process salary payments, group taxation and related payments.

The unit applies to individuals, employed in a range of work environments, who are required to establish and work with payroll systems and may have responsibility for managing payroll systems and calculations.

No licensing, legislative or certification requirements apply to this unit at the time of publication.

Unit Sector

Technical Skills – Human Resources

Elements and Performance Criteria

ELEMENT	PERFORMANCE CRITERIA
<i>Elements describe the essential outcomes.</i>	<i>Performance criteria describe the performance needed to demonstrate achievement of the element.</i>
1. Establish procedures for payroll management	1.1 Ensure the confidentiality and security of payroll information 1.2 Ensure procedures guarantee substantiation of claims for allowances 1.3 Safeguard organisation's financial resources according to legislative and organisational requirements 1.4 Establish systems to ensure statutory obligations are met and records are kept for the period determined by government legislation
2. Prepare payroll data	2.1 Calculate gross pay and annual salaries 2.2 Calculate statutory and voluntary deductions using government and employee documentation

ELEMENT	PERFORMANCE CRITERIA
	2.3 Provide payroll data to payroll processor for calculation within designated timelines
3. Authorise payment of salaries	3.1 Check payroll, and authorise salaries and wages for payment according to organisational policy and procedures 3.2 Reconcile salaries, wages and deductions according to organisational policy and procedures 3.3 Handle salary, wage and related enquiries according to organisational policy and procedures
4. Administer salary records	4.1 Process declaration forms for new and existing employees according to Australian Taxation Office requirements 4.2 Forward periodic deductions to nominated creditors within designated timelines 4.3 Prepare and dispatch payments to government authorities accurately and according to relevant government legislation 4.4 Calculate and transcribe group tax amounts and make payments according to taxation procedures 4.5 Prepare and reconcile employee group certificate amounts from salary records

Foundation Skills

This section describes those language, literacy, numeracy and employment skills that are essential to performance but not explicit in the performance criteria.

SKILL	DESCRIPTION
Reading	Identifies and interprets information from organisational policies, legislative and industry-related material
Writing	- Records data accurately using relevant format, style and language suited to context and audience - Prepares specific information which clearly conveys an understanding of outcomes and uses appropriate terminology to present to relevant stakeholder
Oral Communication	- Articulates information concisely using appropriate terminology, tone and style - Uses questioning and listening techniques to exchange and clarify information
Numeracy	- Uses a wide range of mathematical calculations to analyse and compare numerical information - Makes calculations to ensure work is completed according to predetermined deadlines

Initiative and enterprise	• Recognises and applies the protocols governing what to communicate with who, and how, in a range of work contexts
Self-management	• Uses logical processes in planning, implementing and evaluating routine and non-routine tasks in achieving goals and timelines • Understands the importance of secure information and privacy in relation to own work and takes responsibility for identifying and managing risk factors
Problem solving	• Uses analytical skills to identify discrepancies and attempts to resolve the issues within the context of own responsibilities • Makes a range of critical and non-critical decisions in relatively complex situations, taking a range of factors into account

Unit Mapping Information

Supersedes and is equivalent to BSBFIM502 Manage payroll.

Links

Companion Volume Implementation Guide is found on VETNet -

<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=11ef6853-ceed-4ba7-9d87-4da407e23c10>

Assessment Requirements for BSBHRM526 Manage payroll

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Performance Evidence

The candidate must demonstrate the ability to complete the tasks outlined in the elements, performance criteria and foundation skills of this unit, including evidence of the ability to:

- on at least one occasion establish procedures for payroll management
- on at least two occasions prepare payroll, authorise payment and administer salary records.

In the course of the above, the candidate must:

- document steps undertaken to establish payroll system
- use data and calculations to reconcile salaries, wages and deductions according to all legislative and organisational requirements
- create accurate payroll management records.

Knowledge Evidence

The candidate must be able to demonstrate knowledge to complete the tasks outlined in the elements, performance criteria and foundation skills of this unit, including knowledge of:

- key provisions of relevant legislation, standards, regulations and codes of practice that may affect aspects of payroll operations
- key features of policies and procedures relevant to payroll processes
- key methods of calculating gross pay and annual salary using nominal awards, contracts and government legislation
- processes associated with Single Touch Payroll (STP).

Assessment Conditions

Skills in this unit must be demonstrated in a workplace or simulated environment where the conditions are typical of those in a working environment in this industry.

This includes access to:

- workplace equipment and resources relevant to performance evidence
- relevant organisational policies and procedures

- organisational financial data
- payroll system.

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

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