



Australian Government

Department of Education, Employment and Workplace Relations

BSBADM308A Process payroll

Release: 1

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Modification History

Not applicable.

Unit Descriptor

This unit covers processing of payroll from provided data in manual or computerised payroll systems. This unit is related to BSBADM505A Manage payroll.

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Application of the Unit

Not applicable.

Licensing/Regulatory Information

Not applicable.

Pre-Requisites

Not applicable.

Employability Skills Information

Not applicable.

Elements and Performance Criteria Pre-Content

Not applicable.

Elements and Performance Criteria

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Element

Performance Criteria

1 Record payroll data

1.1 Payroll data is checked and discrepancies clarified with designated person/s

1.2 Employee pay period details, deductions and

- allowances are entered in payroll system in accordance with source data
- 1.3 Payment due to individual employees is calculated to reflect standard pay and variations in accordance with employee source data
- 2 Prepare payroll
- 2.1 Payroll is prepared within designated timelines in accordance with organisational policy and procedures
- 2.2 Total wages for pay period are reconciled, and irregularities checked and corrected, or referred to designated person/s for resolution
- 2.3 Arrangements for payment are made in accordance with organisational and individual requirements
- 2.4 Authorisation of payroll and individual pay advice is obtained in accordance with organisational requirements
- 2.5 Payroll records are produced, checked and stored in accordance with organisational policy and security procedures
- 2.6 Security procedures for processing payroll and maintaining payroll records are followed
- 3 Handle payroll enquiries
- 3.1 Payroll enquiries are responded to in accordance with organisational and legislative requirements
- 3.2 Information is provided in accordance with organisational and legislative requirements
- 3.3 Enquiries outside area of responsibility / knowledge are referred to designated person/s for resolution
- 3.4 Additional information or follow-up action is completed within designated timelines in accordance with organisational policy and procedures

Required Skills and Knowledge

Not applicable.

Evidence Guide

Critical Aspects of Evidence

Integrated demonstration of all elements of competency and their performance criteria

Knowledge and application of legislative requirements

Accurate data input

Knowledge of organisational guidelines relating to security and confidentiality of information

Underpinning Knowledge*

* At this level the learner must demonstrate understanding of specialised knowledge with depth in some areas.

Relevant legislation from all levels of government that affects business operation, especially in regard to Occupational Health and Safety and environmental issues, equal opportunity, industrial relations and anti-discrimination

Organisational policy and procedures

Structure of authority in organisation

Types of payroll systems

Specific legislative requirements

Underpinning Skills

Literacy skills to read and understands the organisation's financial **policies and procedures** and legislative procedures, write cheque or salary authorisations; prepare pay advice slips; maintain records

Numeracy skills for calculating gross and net pay, comparing differing rates of pay over a given time span of the same nature, preparing cash analysis sheets, reconciling figures

Communication skills including questioning, clarifying, reporting

Problem solving skills for reconciling figures and resolving employee enquiries within scope of own responsibility

Time management to meet designated timelines

Ability to relate to people from a range of social, cultural and ethnic backgrounds and physical and mental abilities

Resource Implications

The learner and trainer should have access to appropriate documentation and resources normally used in the workplace which may include:

workplace reference materials such procedural manuals and company policy

calculator

computer equipment and relevant software

payroll data from preceding pay periods

Consistency of Performance

In order to achieve consistency of performance, evidence should be collected over a set period of time which is sufficient to include dealings with an appropriate range and variety of situations

Context/s of Assessment

Competency is demonstrated by performance of all stated criteria, including paying particular attention to the critical aspects and the knowledge and skills elaborated in the Evidence Guide, and within the scope as defined by the Range Statement

Assessment must take account of the endorsed assessment guidelines in the Business Services Training Package

Assessment of performance requirements in this unit should be undertaken in an actual workplace or simulated environment

Assessment should reinforce the integration of the key competencies and the business services common competencies for the particular AQF level. Refer to the Key Competency Levels at the end of this unit

Key Competency Levels

Collecting, analysing and organising information - to input employee information

Communicating ideas and information - to respond to enquiries

Planning and organising activities - to process payroll and prepare pay advice slips

Working with teams and others - to deal with irregularities outside area of responsibility

Using mathematical ideas and techniques - to calculate gross and net pay

Solving problems - to identify and correct irregularities

Using technology - to process payroll if required

Please refer to the Assessment Guidelines for advice on how to use the Key Competencies

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Range Statement

Legislation, codes and national standards relevant to the workplace which may include:

Award and enterprise agreements and relevant industrial instruments
relevant legislation from all levels of government that affects business operation, especially in regard to Occupational Health and Safety and environmental issues, equal opportunity, industrial relations and anti-discrimination
relevant industry codes of practice

Designated person/s may include:

those who have the authority to approve payroll decisions
immediate supervisor

Pay period details may include:

salary
wage
casual wage
contract
piecework
commission
bonus

Deductions and allowances may include:

income tax
superannuation contributions
health insurance
union dues
travel allowance
car allowance
meal allowance

Payroll system may include:

manual or computerised

Source documents may include:

employee records/history
employee earnings and payroll register
employee timesheets

Variations may include:

rates of pay
overtime
holiday loading
paid leave
unpaid leave
long service leave
taxation
sick leave

Payroll preparation may include:

calculation of gross pay
taxation and other deductions
net pay
preparing cheques
electronic funds transfer

cash analysis

preparing pay advice slips

Payroll records may include:

pay advice slips

employee summary report

cash analysis sheets

end of month reports

electronic funds transfer

taxation reports

end of year reports

group certificates

Enquiries may include:

face-to-face

email

fax

telephone

Legislative requirements may include:

confidentiality and security of records

Australian Tax Office regulations - eg Australian Business Number, Employment Declaration Forms

payroll tax

PAYE tax

Medicare levy

HECS

Legislation, codes and national standards relevant to the workplace which may include:

Award and enterprise agreements and relevant industrial instruments

relevant legislation from all levels of government that affects business operation, especially in regard to Occupational Health and Safety and environmental issues, equal opportunity,

industrial relations and anti-discrimination

relevant industry codes of practice

Designated person/s may include:

those who have the authority to approve payroll decisions

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Pay period details may include:

salary

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commission

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Deductions and allowances may include:

income tax

superannuation contributions

health insurance

union dues

travel allowance

car allowance

meal allowance

Payroll system may include:

manual or computerised

Source documents may include:

employee records/history

employee earnings and payroll register

employee timesheets

Variations may include:

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Payroll preparation may include:

calculation of gross pay

taxation and other deductions

net pay

preparing cheques

electronic funds transfer

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Unit Sector(s)

Not applicable.