



Australian Government

Assessment Requirements for FNSTPB412 Establish and maintain payroll systems

Release: 1

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Modification History

Release	Comments
Release 1	This version first released with the FNS Financial Services Training Package Version 8.0. Supersedes and is equivalent to FNSTPB402 Establish and maintain payroll systems.

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:

- identify, calculate and input data from time-recording systems for payments into computerised payroll systems and produce payroll reports on at least three occasions for a minimum of five employees covering two separate pay periods
- produce a payroll report according to regulatory and legislative requirements
- present a payroll report for verification and approval
- maintain records according to regulatory and legislative requirements that relate to security and confidentiality of information.

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:

- 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 policies and procedures that affect payroll, including the structure of authority in organisations
- best practices relevant to payroll operations, including Single Touch Payroll
- legislative and record-keeping requirements that affect business operation and reporting requirements relevant to payroll, including:
 - Fair Work Act
 - National Employment Standards, including current commonwealth, state and territory industry and modern awards, and enterprise bargaining agreements
 - Superannuation Guarantee (Administration) Act

- workers compensation
- 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)
- 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)
 - income statements 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 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.

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:

- 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 requirements for assessors in applicable vocational education and training legislation, frameworks and/or standards.

This unit is designed to meet the education requirements of the TPB. Where registration with the TPB is sought, assessment must reflect the conditions described by the regulator. 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 (<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.

Links

Companion Volume Implementation Guide is found on VETNet -
<https://vetnet.gov.au/Pages/TrainingDocs.aspx?q=c7200cc8-0566-4f04-b76f-e89fd6f102fe>