



Australian Government

FNSTPB412 Establish and maintain payroll systems

Release: 1

FNSTPB412 Establish and maintain payroll systems

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.

Application

This unit describes the skills and knowledge required to record and prepare payroll documentation, respond to enquiries, and process payroll data for computerised systems.

The unit applies to individuals and Business Activity Statement (BAS) agents, who use a range of organisational and other specialist techniques to manage payroll systems. They may work directly for organisations or be small business owners, contractors or service providers.

Work functions in the occupational areas where this unit may be used are subject to regulatory requirements. This unit is designed to meet the education requirements of the Tax Practitioners Board (TPB). Users are advised to check with the relevant regulatory authorities to confirm those requirements.

Unit Sector

Tax practitioners

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 payroll requirements	1.1 Assess scope of payroll services that a BAS agent can provide, and identify need for independent expert advice 1.2 Apply knowledge of legislation in relation to National Employment Standards, and legislative requirements in regard to payroll payments 1.3 Research and identify relevant state and modern awards, and employment agreements required for establishing a payroll system for individual employees

ELEMENT	PERFORMANCE CRITERIA
	1.4 Document the application and implementation of an organisation's payroll reporting requirements through Single Touch Payroll according to statutory requirements
2. Record payroll data	2.1 Configure payroll system with complete data provided by employee and employer 2.2 Review payroll data, identify discrepancies, and determine resolution procedure according to organisational policies and procedures 2.3 Enter employee pay period details in payroll system according to source data
3. Prepare and process payroll	3.1 Conduct payroll preparation within designated timeframes and according to organisational policies and procedures 3.2 Identify legislative and organisational requirements relevant to employment termination processes and payment and identify procedures for specialist review prior to payment 3.3 Calculate and record payroll using employee source data according to legislative requirements 3.4 Reconcile total payments for pay period, and review and correct irregularities according to organisational policies and procedures 3.5 Make arrangements for individuals' payments according to organisational authorisation policies and procedures 3.6 Observe methodology of preparing an individual's pay advice for distribution according to organisational and legislative requirements 3.7 Generate, review and store payroll records according to organisational, security procedures and statutory requirements
4. Handle payroll enquiries	4.1 Respond to payroll enquiries and provide information according to organisational policies and procedures, and legislative and regulatory requirements 4.2 Refer enquiries outside area of responsibility and knowledge to designated persons for resolution
5. Maintain payroll	5.1 Identify record keeping requirements relating to payroll according to current legislative and regulatory requirements 5.2 Prepare and reconcile month-end and year-end payroll records 5.3 Update records and systems according to salary reviews and other changes in employment status 5.4 Generate payroll reports according to organisational policies and procedures

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
Numeracy	• Uses calculation skills and mathematical formulas to prepare, record, reconcile, check and report payroll data
Oral communication	• Participates effectively in exchanges of information using questioning and active listening to clarify details, and clear and direct language • Clearly articulates responses to enquiries using language, tone and pace appropriate to audience
Reading	• Reviews and compares details of information to meet requirements, and interprets and analyses texts to inform actions
Writing	• Records detailed information accurately in required formats • Produces logically sequenced responses to enquiries
Planning and organising	• Plans, organises and completes work according to defined requirements and time frames, taking responsibility for sequencing tasks to achieve efficient outcomes
Technology	• Uses the main features and functions of digital tools to conduct research, design work processes and to complete work tasks

Range of Conditions

This section specifies different work environments and conditions that may affect performance. Essential operating conditions that may be present (depending on the work situation, needs of the candidate, accessibility of the item, and local industry and regional contexts) are included.

Payroll preparation must include:	• calculating gross pay • calculating net pay • preparing pay advice slips • preparing payments • calculating superannuation, leave entitlements, taxation and other deductions.
Payroll records must include:	• electronic funds transfer • employee summary report • end of month reports • end of year reports

	• pay advice slips • payroll reporting, including year-end reconciliations • taxation reports • termination payments.
--	---

Unit Mapping Information

Supersedes and is equivalent to FNSTPB402 Establish and maintain payroll systems.

Links

Companion Volume Implementation Guide is found on VETNet -

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