FNSTPB412 – Establish and Maintain Payroll Systems

Unit Outline

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FNSTPB412 – Establish and Maintain Payroll Systems (Release 1)

Release Date: 15 June 2022

Prerequisites: N/A

Registered Training Organisation: My CPE Pty Ltd, RTO ID 45717

Nominal hours of study: 45 hours

Unit rationale, description, and aim

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 Descriptor

Elements and performance criteria

1. Establish payroll requirements
2. Record payroll data
3. Prepare and process payroll
4. Handle payroll enquiries
5. Maintain payroll.

ELEMENT	PERFORMANCE CRITERIA
Elements describe the essential outcomes.	*Performance criteria describe the performance needed to demonstrate achievement of the element.*
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 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

ELEMENT	PERFORMANCE CRITERIA
	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

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.

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

- o Privacy Act and requirements relating to confidentiality and security of records
  - o Higher Education Loan Program (HELP)
  - o Medicare levy
  - o Tax Agent Services Act (TASA)
  - o individual employment agreements
  - o commonwealth, state and territory leave Acts, including annual, personal, paid parental and long service
  - o Australian Bureau of Statistics (ABS) Act
- Current Australian Taxation Office (ATO) requirements relating to payroll systems, including:
  - o Australian business number (ABN)
  - o income statements employment termination payments (ETPs)
  - o tax file number (TFN) declaration
- Tax Practitioners Board (TPB) requirements relating to payroll systems, including:
  - o registration and scope of services documentation requirements for BAS agents
  - o the code of professional conduct
- Key requirements of taxation law relating to payroll systems, including:
  - o pay as you go withholding (PAYGW) tax
  - o fringe benefits tax (FBT) as it relates to salary packaging
- Key aspects of routine and non-routine requirements for payroll, including:
  - o routine: award payments, salary amount, salary packaging, superannuation guarantee and superannuation reporting
  - o non-routine: termination payments and superannuation guarantee charge.

Note: The Unit Descriptor can be found on www.tga.gov.au

Learning and teaching strategy and rationale

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 – 40% of assessment must be completed under formal supervision.

Where recognition of prior learning (RPL) is used, it must also meet the requirements of the Board's policy on RPL.

Online Training

The training material has been prepared in support of each unit of competency individually and will be delivered according to the sequence identified in this TAS.

The training is delivered in an online situation and involves the learner's interaction with content which can include a combination of methods such as listening to and/or watching a presentation, engaging with written or visual text/info graphics/images, engaging with multimedia, completing quizzes, simulation, or role-plays. Instructor-led sessions may also be conducted for group training or on an individual basis as required using Zoom or similar technologies.

Realistic workplace scenarios are incorporated into the training to provide context for learning. Learning activities are managed using the online environment and can support the achievement of a wide range of learning outcomes. They are used to confirm the learner's comprehension and progress at the end of an element of a unit.

The e-Learner platform allows learners to:
- work through the learning materials at their own pace
- access their learning materials from anywhere.

Each learner can complete their learning according to their own schedule. A Study Calendar is provided to aid learners' progress which aims to keep their progress on track for the duration of the course and to enable learners to plan their work and other commitments around the course obligation.

Self-Paced Training

Learners are required to engage in self-paced study conducted outside of the e-learning resources to enable learners to deepen their understanding of the content and to prepare for further training. Self-paced study has been developed in support of each unit of competency. Self-paced study activities are issued to learners as part of the unit resource.

Self-paced study makes up an integral part of the learning learners will undertake for this unit of competency. On the basis of 45 week course period, the candidate is expected to require a minimum of 5 hours per week to complete the required self-paced study.

A study Guide is provided for each unit of competency; the resource provides comprehensive coverage of the theory and practice relevant to the unit. Opportunities for learners to reflect on their own experiences and how the theory applies to them have been incorporated.

The range of activities requires the learner to undertake assigned reading, their own study and research and then provide generally a written response and complete practical activities which will be reviewed by the trainer. These activities constitute a component of the structured amount of training of the course.

Learners will participate in research, assigned reading and activities that ought to be undertaken in preparation for the assessment activities for each unit of competency.

Completed self-paced study guides will be collected and retained by My CPE.

Description of the training modes

Mode 1: Online Training.	The training material has been prepared in support of each unit of competency individually and will be delivered according to the sequence identified in the Training and Assessment Strategy (TAS).
	The training is delivered in an online situation and involves the learner's interaction with content which can include a combination of methods such as listening to and/or watching a presentation, engaging with written or visual text/info graphics/images, engaging with multimedia, completing quizzes, simulation, or role-plays. Instructor-led sessions may also be conducted for group training or on an individual basis as required using Zoom or similar technologies.
	Realistic workplace scenarios are incorporated into the training to provide context for learning. Learning activities are managed using the online environment and can support the achievement of a wide range of learning outcomes. They are used to confirm the learner's comprehension and progress at the end of an element of a unit.
	The e-Learner platform allows learners to:
	- work through the learning materials at their own pace - access their learning materials from anywhere.
	Each learner can complete their learning according to their own schedule. A Study Calendar is provided to aid learners' progress which aims to keep their progress on track for the duration of the course and to enable learners to plan their work and other commitments around the course obligation.
	Resources are contexualised to meet the requirement for each unit of competency, regulatory requirements, and the learner cohort. Each unit has been mapped and validated against the unit of competency and assessment requirements.
Mode 2: Self-paced Training.	Learners are required to engage in self-paced study conducted outside of the e-learning resources to enable

	learners to deepen their understanding of the content and to prepare for further training. Self-paced study has been developed in support of each unit of competency. Self-paced study activities are issued to learners as part of the unit resource.
	Self-paced study makes up an integral part of the learning learners will undertake for this unit of competency. On the basis of 45 week course period, the candidate is expected to require a minimum of 5 hours per week to complete the required self-paced study.
	A study Guide is provided for each unit of competency; the resource provides comprehensive coverage of the theory and practice relevant to the unit. Opportunities for learners to reflect on their own experiences and how the theory applies to them have been incorporated.
	The range of activities requires the learner to undertake assigned reading, their own study and research and then provide generally a written response and complete practical activities which will be reviewed by the trainer. These activities constitute a component of the structured amount of training of the course.
	Learners will participate in research, assigned reading and activities that ought to be undertaken in preparation for the assessment activities for each unit of competency.
	Completed self-paced study guides will be collected and retained by My CPE.
Coordination requirements:	The trainer is to: • Issue the learner access credentials to the e-Learning portal and the specific course resources. • Refer the learner to the Learner Use Policy • Direct the learner to the Dashboard • Guide the learner to read the "Introduction" section. • Issue the learner an Assessment Plan per unit which identifies the planned assessment events, so they know in advance what assessment tasks are due for completion and submission • Issue a Study Calendar (Annex B) to the learner to inform them about the online learning activities and

	the self-paced learning activities allocated for each unit. • Ensure learners have access to all resources for each unit of competence.
Learner Support:	Reasonable adjustment to learning and assessment is available to all learners who have identified any special learning needs on the enrolment form such as language literacy and numeracy (LLN), intellectual, physical or learning disability. The Trainer/Assessor will assess the learners information and provide all reasonable adjustments where appropriate, to support each learners successful learning and course completion. To maximise the chance of learners successfully completing their training, My CPE takes steps to: • Identify the particular requirements that learners need to complete for the course (for example, foundation skills, intellectual, physical, or learning disability etc.), • Identify the support learners will need based on information provided and/or the results of LLN testing • Develop strategies to support learners, and • Provide access to the required support learners will need. My CPE will use a combination of our own services and the services of referral agencies to either provide or refer learners to the following support services: • Language, Literacy and Numeracy support • Timely and explicit information • Orientation program • Study calendar • Established communication channels • Studying and Learning Coaching • Additional tutorials including online tutorial support • Counselling support • Assistive technology • Technology support • Feedback processes.

If learners need support during their course, they must inform their trainer who will connect them with the best person to provide assistance. If the matter is sensitive and the learners does not feel comfortable discussing it their trainer, they can contact our office. It is our absolute priority to provide learners with the support needed to enable them to progress with study and complete their chosen course. My CPE is committed to our learner's welfare both during and after hours of study.

Learners have unlimited access to their allocated trainer to support their learning. The trainer will provide guidance to a learner to support their learning. This may involve addressing components of the learning resources which a learner may not understand; it may be addressing issues with technology. Where required, a one-on-one training session delivered through webinar to support the learners learning may be delivered. These sessions can be recorded and retained as evidence. Learners can contact their Trainer by phone, email or via the e-Learning portal during office hours.

Technical Support

My CPE provides online training. To support this process, learners will sometimes need to access technical support. This could be:

- Initial portal access
- Log in access
- Resolution of 'locked out' problems.

Technical support is available by contacting: studentsupport@mycpe.com.au.

Additional agencies that may provide further support include:

Centrelink

- Phone: 131 021
- Web: www.centrelink.gov.au

Language Literacy and Numeracy Provider

- Phone: Reading Writing Hotline 1300 655 506
- Web: https://www.readingwritinghotline.edu.au

	Alcohol & Drug Foundation Queensland • Phone: 1800 172 069 • Web: https://adf.org.au **Lifeline** • Phone: 131114 • Web: http://lifeline.org.au **Beyond Blue** • Phone: 1300 122 3646 • Web: https://www.beyondblue.org.au **Cost of Support** From time to time, a learner may require access to support services that are not available from My CPE. In this instance, where training has not commenced, and the learner has fully disclosed their support needs at enrolment, then My CPE may agree to a refund of fees and/or to transfer the learner to another suitable course. If the other course costs more than the original course, then the learner will be required to pay the difference. If a learner requires other support, such as access to assistive technology, then that support will be charged by the relevant service provider. My CPE will liaise with the learner when developing their support plan, to ensure that they agree with the cost before proceeding.

Assessment strategy and rationale

In accordance with the Financial Services Training Package, the endorsed unit of competency is the benchmark for assessment. As such, the units of competency being assessed in these assessment activities have been unpacked to identify the required knowledge and skills to be demonstrated by the learner. These are represented in the assessment criteria, theory assessment, written report, practical assessments, role play/observation and case study activities, which have been developed by analysing the whole unit of competency including elements and performance criteria, foundation skills, performance, and knowledge evidence.

These have been represented in the sequence this work is usually performed. Underpinning this is the benchmark performance tasks, which define the actual workplace tasks that must be observed. The assessor is required to facilitate the observation of these knowledge and skills and is required to record what was actually observed to evidence these benchmarks of assessment.

It is also acknowledged that industry and enterprise requirements such as policies and procedures, legislative and regulatory requirements, codes of practice, etc. may form part of the assessment benchmark.

Important referenced to assessment is the tax, superannuation, and workplace relations frameworks in Australia.

Many of the tasks within the assessments in support of this qualification are cognitive activities requiring the production of workplace products. Observation criteria contained within the marking guide provide the benchmark for the review of the candidate's work.

Description of the assessment methods

Method A: Theory Assessment.	Assessment is applied to gather information that can be used to improve instruction and learning while the learner is in progress. The learner is required to complete a series of written responses to a selection of questions which allows them to demonstrate a range of skills and applicable knowledge. These questions are mapped to the unit of competency located on training.gov.au and any additional regulatory requirements.
	The purpose is to conduct in-process evaluations of a learner's comprehension, learning needs, and progress during the course. This form of assessment is used to identify concepts that learners are struggling to understand, skills they have not acquired, or learning standards they have not yet achieved. Adjustments can be made to lessons, instructional techniques, and learner support as a result.
	The candidate is expected to provide a satisfactory response for all assessment tasks.
Method B: Written Report/Reflection	A Written Report/Reflection assessment method involves evaluating a person's understanding, analysis, and synthesis of information through a written document. In this context, candidates are typically required to produce a report or reflection that demonstrates their comprehension, critical thinking skills, and ability to articulate ideas on a particular topic
	The candidate will research their response from the issued learning material and other resources. Some of these tasks may require the candidate to provide a response in the context of their own workplace.
	A written report will relate directly to the required knowledge evidence in the relevant unit of competency and aims to collect both valid and sufficient evidence of the candidate's knowledge.
	The assessor will review the candidate's submission using the assessment benchmarks provided, make an assessment decision and issue feedback to the candidate. The candidate

	is expected to provide a satisfactory response for all assessment tasks.
Method C: Practical Assessment	The practical assessment method involves evaluating the candidates ability to apply theoretical knowledge and skills to real-world situations.
	The candidate is required to complete Assessment which includes a range of practical tasks to create various workplace documents and outputs relating to the units of competency being delivered. In some cases it may be a case study, accounting task, or a written report based on a particular scenario. Where appropriate, the candidate will be supplied with template documents and tools.
	Work projects are particularly applicable to units of competency which include a single task which occurs over an extended period of time. These tasks typically require input from a number of sources and the candidate is required to produce an output for the assessment (usually a document) which is intended to inform the workplace. An example of this might be a financial statement, risk assessment, operational plan, personal development plan or compliance initiative.
	The candidate will submit their work which will be reviewed by the assessor according to defined observation criteria based on the work requirement. The candidate is expected to provide a satisfactory result for all practical assessments.
Method D: Role Play/Observation	The candidate is required to participate in and record various role-plays which are conducted with a colleague according to specific scenarios. The candidate must capture evidence of themselves demonstrating the set tasks and upload the recording to the e-Learner portal for assessment. Role Plays may also be conducted via a Zoom videoconference (or similar) with the Assessor or an approved participant.
	Role Play is designed to replicate the professional business environment, wherein the candidate and other participants receive instructions before each activity. The purpose of these role-plays is to gather evidence of the candidate's proficiency in effective communication, relationship management, and task accomplishment within the workplace context. This is

	especially pertinent in roles such as accounting and bookkeeping as there is much engagement with clients. The assessor will either observe the candidate directly during these role-plays to assess their abilities and applied knowledge or conduct a zoom video conference or similar. In some cases this may not be possible, so the candidate is asked to produce a recording for assessment. In certain instances, Role Plays have been integrated into the Practical Assessment as a means of evaluating how well individuals can apply their theoretical knowledge and practical skills in realistic workplace scenarios.
Method E: Formal Examinations	Formal Examination involves an exam which is delivered on the e-Learning system. Exams can include auto assessed and manually assessed questions. Manually assessed exams must be assessed by a human assessor, because they include content which is not strictly right or wrong. Assessment attempts are limited to two. Some examinations must be conducted under formal supervision to meet the unit and regulators requirements. **Formal Examination** Formal Examination, involves the delivery of an examination which is formally supervised to meet the assessment conditions of individual units. The two units below are designed to meet the education requirements of the Tax Practitioner Board (TPB): • FNSTPB411 Complete business activity and instalment activity statements • FNSTPB412 Establish and maintain payroll systems 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 independent supervision and meet the Boards policy on assessment for an approved course in basic GST/BAS taxation principles. Where recognition of prior learning (RPL) is used, it must also meet the requirements of the Board s policy on RPL.

Coordination requirements:	Training packages specify requirements for assessment conditions, usually at the unit of competency level. Assessment will be undertaken using a selection of the assessment methods listed. This will be communicated to the learner for each unit of competency, identifying the assessment resources, assessment methods, timing of assessments and any other training package requirement in relation to assessment.
	Adjustments to Assessment Strategies may be needed to cater for different learner characteristics. Adjustments to Assessment Strategies to meet the needs of an individual learner (such as RPL, Credit transfer, special needs, situational opportunities) will be determined during the Pre-enrolment Evaluation and must be communicated to the individual candidate. Where adjustments to Assessment Strategies are required to meet the needs of a candidate, a separate TAS must be prepared for that candidate.
	A course program (Annex A) will be issued to each candidate to inform them about the scheduled assessment tasks applicable for each unit of competency.
	The trainer is to allocate time to go over the program and to particularly highlight assessment tasks which are either due or are approaching in the next few weeks. This constant communication is intended to keep the candidate aware of their requirements with regard to assessment.
	For those candidates who wish to use the context of their own workplace for the conduct of assessment, the trainer is to provide an opportunity for candidates to discuss how the context for assessment will be adjusted away from the normal planned assessment. Generally, using the context from the candidate's workplace is to be encouraged but must be managed to ensure that the scope of work completed by the candidate does not exceed the intended task.
Assessment briefing requirements:	Prior to the assessment, the candidate is to be provided guidance on all aspects of the assessment activity.
	The assessor is to provide the candidate guidance on the following:

	– The purpose of the assessment and the assessment process
	– The consequence of not meeting the requirements of the assessment
	– The units of competency to be assessed and the evidence to be collected
	– An outline the specific tasks (in detail) and how these will be facilitated within the workplace or simulated workplace
	– Outline arrangements for candidate to discuss any reasonable adjustment with the trainer
	– Seek feedback regarding the candidates understanding of the units of competency, evidence requirements and assessment process
	– Ensure that candidates have access to all required documents, tools, and assessment context.
Recording and reporting requirements:	It is mandatory that assessors record detailed evidence of the candidate's demonstrated knowledge and skills. The comments fields within the assessment tools are to be used to record detailed commentary on the knowledge and skills demonstrated by the candidate. The Assessors Instructions are to be used to guide the assessment process. Assessors are to record the overall assessment finding and the feedback that is provided to the candidate. These comments should be as detailed as possible. This completed assessment record will be retained by My CPE in archive and may be accessed in the future as part of a review of the quality of evidence being gathered by My CPE relating to a particular unit of competency or as part of a general audit of My CPE's assessment strategy. At the conclusion of the assessment, the assessor will complete the Evidence Summary Sheet for each assessment and indicate whether the candidate is competent or not yet competent. The candidate should sign this document and add any relevant comments. The assessment record together with all assessment materials should be returned to the My CPE admin area for desktop review and data entry into our learner management system. It is important to note that when records are received by administration, a desktop review is conducted to ensure that the assessment record is complete, and that adequate

	evidence has been recorded about the candidate's performance. Where records are identified which do not have sufficient evidence to provide a valid record of the assessment, these assessment records will be returned to the assessor for rectification prior to being relied on to award competency. It is important that assessors ensure that the assessment records are complete and that their details and the details of the candidate are accurate and clear.
Reassessment guidance:	Candidates who are assessed as not yet competent are to be provided with detailed verbal and written feedback to assist them to identify the gaps in their knowledge and skills to be addressed through further training. These candidates are to be provided with additional training and learning support to target their specific gaps in knowledge and/or skills and prepare them for additional assessment. It is the policy of My CPE to provide additional training and reassessment as required at no additional cost to the learner or employer. Learner's requiring additional learning support are to be brought to the attention of My CPE management so the progress of the learner can be monitored closely, and additional support services can be applied if required. Where learners repeatedly do not demonstrate competence following significant learning and assessment support, a learner's enrolment can be terminated through mutual agreement.
Support/Reasonable adjustment guidance:	My CPE provides the following support: - Initial submission assessed and returned with feedback to enable resubmission - Assessment submission extension timeframes - Telephone support - Technical support - Appointments for individual support with an assessor - Other reasonable strategies at the discretion of the Trainer/Assessor - Timely and explicit information - Established communication channels - Counselling support - Assistive technology - Feedback processes.

The candidate's individual needs must be determined during the preparation for the assessment. If the learner has individual needs, the assessor is to make suitable adjustment to the assessment to allow for these whilst maintaining the integrity of the evidence gathering process. The candidate's individual needs and the adjustment applied are to be recorded within the assessment record.

The assessment instructions outline the recommended way to allow learners to demonstrate their competence. A candidate's individual needs may require reasonable adjustment to the assessment tasks in order to accommodate those needs.

Flexibility is encouraged to ensure that candidates get the opportunity to demonstrate their competency. Assessors should use evidence-gathering tools to ensure alternative scenarios are comprehensive.

Candidates have unlimited access to their allocated assessor. The assessor will provide guidance to a candidate to support competency. This may involve explaining in further detail the assessment requirements or addressing the results of assessments where the candidate has not received a satisfactory outcome. Candidates can contact their Assessor by phone, email or via the e-Learning portal during office hours.

Candidates who require time to complete assessment tasks should be accommodated. Candidates should be counselled in terms of other assessment tasks and monitored with regards to how they are managing their study and work life. Repeated requests for time extensions should trigger the involvement of the training manager and potentially an intervention to ensure the candidate remains on track and progressing in the course.

Technical Support

My CPE provides online assessment. To support this process, candidates will sometimes need to access technical support. This could be:

- Initial portal access
- Log in access
- Resolution of 'locked out' problems.

	Technical support is available by contacting studentsupport@mycpe.com.au
	Additional agencies that may provide further support include:
	Centrelink
	• Phone: 131 021
	• Web: www.centrelink.gov.au
	Language Literacy and Numeracy Provider
	• Phone: Reading Writing Hotline 1300 655 506
	• Web: https://www.readingwritinghotline.edu.au
	Alcohol & Drug Foundation Queensland
	• Phone: 1800 172 069
	• Web: https://adf.org.au
	Lifeline
	• Phone: 131114
	• Web: http://lifeline.org.au
	Beyond Blue
	• Phone: 1300 122 3646
	• Web: https://www.beyondblue.org.au
	Cost of Support
	From time to time, a candidate may require access to support services that are not available from My CPE.
	If a candidate requires other support, such as access to assistive technology, then that support will be charged by the relevant service provider. My CPE will liaise with the candidate when developing their support plan, to ensure that they agree with the cost before proceeding.
Assessment benchmarks:	In accordance with the Financial Services Training Package, the endorsed unit of competency is the benchmark for assessment. As such, the units of competency being assessed in these assessment activities have been unpacked to identify the required knowledge and skills to be demonstrated by the learner. These are represented in the assessment criteria, theory assessment, written report, practical assessments, role play/observation and case study

activities, which have been developed by analysing the whole unit of competency including elements and performance criteria, foundation skills, performance, and knowledge evidence.

These have been represented in the sequence this work is usually performed. Underpinning this is the benchmark performance tasks, which define the actual workplace tasks that must be observed. The assessor is required to facilitate the observation of these knowledge and skills and is required to record what was actually observed to evidence these benchmarks of assessment.

It is also acknowledged that industry and enterprise requirements such as policies and procedures, legislative and regulatory requirements, codes of practice, etc. may form part of the assessment benchmark.

Important referenced to assessment is the tax, superannuation, and workplace relations frameworks in Australia.

Assessors can find more information about these frameworks at: www.ato.gov.au

www.fairwork.gov.au

www.tpb.gov.au

Other supporting documents which have been referenced in the assessor guides as constituting part of the assessment benchmark have been supplied for assessors.

The assessor may also engage with employers and supervisors during the establishment of the training plan and during the preparation for the assessment. Likely enterprise level benchmarks will be policies and procedures, regulatory requirements, codes of practice, etc.

Many of the tasks within the assessments in support of this qualification are cognitive activities requiring the production of workplace products. Observation criteria contained within the marking guide provide the benchmark for the review of the candidate's work.

The assessor is encouraged to engage with the candidate and the supervisor during the assessment to establish their rationale in planning tasks, performing skills relating to tasks,

	complying with local requirements and how they will respond to situations that are out of the norm. This should be undertaken in a professional conversational style where the assessor will draw on their own competence in the applicable unit of competency and their professional judgement as an assessor.

Unit Assessment

The candidate is assessed to ensure they can demonstrate knowledge to complete the tasks outlined in the elements, performance criteria, range of conditions and foundation skills of this unit, including performance tasks and knowledge evidence.

The assessment requires candidates to critically evaluate and comply with relevant state or national requirements recording and preparing payroll documentation, responding to enquiries, and processing payroll data for computerised systems.

Practical Assessment includes:

- Demonstrating evidence 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

- Producing payroll reports according to regulatory and legislative requirements

- Presenting payroll reports for verification and approval.

Theory Assessment includes:

- The 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:

    o *Fair Work Act 2009 (*Cth)

- o National Employment Standards (NES), including current commonwealth, state and territory industry and modern awards, and enterprise bargaining agreements

- o *Superannuation Guarantee (Administration) Act 1992* (Cth)

- o Workers compensation

- o State payroll tax relating to payroll activities

- o *Privacy Act 1988* (Cth) and requirements relating to confidentiality and security of records

- o Higher Education Loan Program (HELP)

- o Medicare levy

- o *Tax Agent Services Act (TASA) 2009* (Cth)

- o Individual employment agreements

- o Commonwealth, state and territory leave Acts, including annual, personal, paid parental and long service

- o *Australian Bureau of Statistics (ABS) Act 1975* (Cth).

- Current Australian Taxation Office (ATO) requirements relating to payroll systems, including:
  - o Australian business number (ABN)
  - o Income statements employment termination payments (ETPs)
  - o Tax file number (TFN) declaration and Withholding Declarations.

- The Tax Practitioners Board (TPB) requirements relating to payroll systems, including:
  - o Registration and scope of services documentation requirements for BAS agents
  - o The code of professional conduct.

- Key requirements of taxation law relating to payroll systems, including:
  - o Pay as you go withholding (PAYGW) tax
  - o Fringe benefits tax (FBT) as it relates to salary packaging.

- Key aspects of routine and non-routine requirements for payroll, including:
  - o Routine: award payments, salary amount, salary packaging, superannuation guarantee and superannuation reporting
  - o Non-routine: termination payments and superannuation guarantee charge.

Formal Examination Assessment Requirements

This assessment involves an examination conducted under supervisory requirements.

This unit is designed to assess a candidate's skills and knowledge to record and prepare payroll documentation, respond to enquiries, and process payroll data for computerised systems. The examination also includes assessment on GST/BAS taxation principles to meet TPB requirements.

This unit also requires a sound understanding of the *Tax Agent Service Act 2009* (TASA) - the legal framework in which registered practitioners operate. Candidates are provided learning and are assessed on the legislative framework relevant to the role of a tax/BAS agent registered with the Tax Practitioners Board.

Examination Code: ATL101

Duration: 4 hours.

Questions: 120

Minimum education level: Certificate IV (Australian Qualifications Framework level 4 criteria).

Structure and mode of delivery: Online through supervised examination with quality assurance mechanisms are in place to ensure the integrity of the examination process.

Guidance: Learning and assessment requirements provided to candidates, including scheduling examinations, supervisory arrangements, and examination conditions.

Topics and learning outcomes

The topics and learning outcomes below are examined and must be obvious in assessment outcomes to meet the Tax Practitioners Board policy. 40% of assessment must be conducted through independent formal examination processes.

1. Legal frameworks and regulators

2. Collection and recovery of tax provisions - Part VII of the *Fringe Benefits Tax Assessment Act 1986*

3. The difference between direct and indirect tax laws - indirect tax law, the Goods and Services Tax (GST) law, the Wine Tax law, the Luxury Car Tax law and the Fuel Tax law, as defined in section 995-1 of the *Income Tax Assessment Act 1997* (ITAA 1997)

4. The Pay As You Go system - Parts 2-5 and 2-10 of Schedule 1 to the *Taxation Administration Act 1953* (TAA 1953)

5. ATO and TPB requirements, including TPB registration requirements, the Code of Professional Conduct and the operation of the civil penalty provisions

6. GST terminology and appropriate application to financial transactions

7. Business taxation requirement and taxation parameters related to a range of business types

8. Accounting terminology for maintaining accounting records for a variety of business types for taxation purposes and operating in the financial services industry

9. All sections of both Business Activity Statements (BAS) and Instalment Activity Statements (IAS) for multiple entity types. This includes instalments, lodging statements within the allocated time frame and payment requirements

10. Calculating and processing payroll transactions and using payroll systems (PAYG withholding, FBT relating to collection and recovery, and preparation of Income Statements, and ETPs)

11. Compliance with organisational guidelines relating to security and confidentiality of information - Privacy principles as contained in the *Privacy Act 1988,* cyber security and the NDBS.

The Tax Agent Services Act 2009 and The Code of Professional Conduct

The topics and learning outcomes below are examined with obvious assessment outcomes to meet the Tax Practitioners Board policy. This assessment is conducted through independent formal examination processes and embedded in the examination for ATL101.

Examination Code: ATL101

Duration: 4 hours.

Questions: 90

Minimum education level: Diploma (Australian Qualifications Framework level 5 criteria).

Structure and mode of delivery: Online through supervised examination with quality assurance mechanisms are in place to ensure the integrity of the examination process.

Guidance: Assessment requirements provided to candidates, including scheduling examinations, supervisory arrangements, and examination conditions.

Learning and assessment covers:

- The objects of the TASA to advocate that tax agent services are provided to the public in accordance with appropriate standards of professional and ethical conduct.
- The role of the Tax Practitioners Board and the Australian Taxation Office
- The legal framework - legislative, regulatory and other instruments that apply.
- Registration process and eligibility requirements under the TASA, including:
  - The fit and proper person requirement
  - Set qualifications and experience requirements (for individuals), or the requirement to have a sufficient number of individuals who are registered to provide tax agent services to a competent standard and to carry out supervisory arrangements (for companies and partnerships)
  - Transitional provisions where relevant
  - Ongoing registration requirements.
- The Code of Professional Conduct including the detailed content of the professional and ethical standards required of registered tax practitioners pursuant to section 30-10 of the TASA. Five core categories – 17 Code items.
- Privacy principles as contained in the *Privacy Act 1988,* cyber security and the NDBS and how to comply with code obligations
- Administrative sanctions that can be imposed for a breach of the Code, including:
  - Written cautions from the Board
  - Orders from the Board requiring specified action to be taken
  - Suspension of registration
  - Termination of registration.
- The civil penalty provisions including contraventions that apply to the conduct of entities that are not registered tax practitioners:
  - providing tax agent services
  - without being registered
  - advertising tax agent services without being registered

- o   representing as a registered tax practitioner without being registered

  - o   penalty units and rates.

- Civil penalty provisions including contraventions applicable to the conduct of registered tax practitioners:

  - o   making false or misleading statements

  - o   using deregistered entities

  - o   improperly signing a declaration or other statement.

  - o   penalty units and rates.

- The Boards authority to apply to the Federal Court for an injunction

- Practitioner obligations to notify the Board when circumstances change

- Coverage of the new Code items 15-17 and recent changes to the TASA 2009.

Overview of assessments

Training product:	FNS40222 Certificate IV in Accounting and Bookkeeping	Delivery Mode:	Online
Training Modes: **Mode 1:** Online Training **Mode 2:** Self-paced Training		**Assessment Methods:** **Method A:** Theory Assessment **Method B:** Written Report/Reflection **Method C:** Practical Assessment (Project Work) **Method D:** Role Play/Observation **Method E:** Examination	

Serial	Online Training	Self-paced Training	Theory Assessment	Practical Assessment/Portfolio
1.	FNSTPB412 Part 1 – Establish payroll requirements Quiz (auto assessed)	Activity Part 1 - Legislation in relation to: - Fair Work Act - National Employment Standards - Current commonwealth, state and territory industry and modern awards, and enterprise bargaining agreements	**Theory Assessment:** Assessment Workbook (written responses/reports addressing a selection of 30 detailed questions). **Examination: ATL101** Content: 20 activities, plus 120 questions Duration: 180 minutes	**Practical Assessment:** **Case Study 1:** Create a Checklist to document the steps undertaken to establish a payroll system. The assessment can be based on any payroll system; however, candidates must detail aspects relevant to the legal

| | | 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) and Tax Practitioners Board (TPB) requirements relating to payroll systems, including: registration and scope of services documentation requirements for BAS agents code of professional conduct and civil penalty provisions. | Pass mark: 85%

Attempts: Two (2) afforded

Note: The examination must be sat under formal supervision to meet TPB regulatory requirements.

Topics included as per TPBs a Board approved course in basic GST/BAS taxation principles, including TASA 2009 and the Code of Professional Conduct.

Refer to: https://www.tpb.gov.au/board-approved-courses-requirements-bas-agents | aspects that relate to payroll management, including tax, Fair Work, Single Touch Payroll and Superannuation compliance.

Case Study 2:

Develop procedures for the effective management of payroll. You will need to determine key provisions of relevant legislation, standards, regulations, and codes of practice that may affect aspects of payroll operations and provide an outline of the organisation's policies and procedures across the full range of tasks for the required payroll processes, including structure of authority in the organisation.

Case Study 3:

This assessment involves assessing payroll operations for a small business, |

			answering a series of multiple-choice questions and processing employee payments in a payroll system.

- Individual employment agreements
- Commonwealth, state and territory leave Acts, including annual, personal, paid parental long service and public holidays
- Australian Bureau of Statistics (ABS) Act.

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
- key requirements of taxation law relating to payroll systems, including pay as you go withholding (PAYGW) tax and fringe benefits tax (FBT) as it relates to salary packaging.

Candidates need 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.

- Review awards
- Setup a computerised payroll system
- produce a payroll report according to regulatory and legislative requirements
- present a payroll report for verification and approval
- produce income statements, simulated STP reporting

| 2. | FNSTPB412 Part 2 – Record payroll data

Quiz (auto assessed) | Activity Part 2 - Record payroll data

▪ key principles of NES, award enterprise agreements, contracts and industrial instruments required to maintain payroll systems

▪ organisational policies and procedures that affect payroll, including internal controls, the structure of authority in organisations

▪ best practices relevant to payroll operations, including Single Touch Payroll, SuperClearing, Stapled Super

▪ routine requirements: award payments, salary amount, salary packaging, superannuation guarantee and superannuation reporting

▪ non-routine requirements: termination payments and superannuation guarantee charge. | | • pay creditors
• maintain records according to regulatory and legislative requirements that relate to security and confidentiality of information.

Case Study 4:

This assessment involves assessing a termination of employment, answering questions, processing the final employee payment in the payroll system, and producing Income Statements and reports.

Case Study 5:

Role Play – Candidates must prepare a presentation on the key aspects of establishing and maintaining payroll systems and deliver a |

3.	FNSTPB412 Part 3 – Prepare and process payroll Quiz (auto assessed)	Activity Part 3 - Prepare and process payroll ▪ identify, calculate and input data from time-recording systems for payments into computerised payroll systems and produce payroll reports ▪ produce a payroll report according to regulatory and legislative requirements ▪ present a payroll report for verification and approval ▪ maintain records.		presentation to an audience through a Role Play. Key aspects of establishing and maintaining a payroll system includes: 1. Establishing payroll requirements 2. Recording payroll data 3. Preparing and processing payroll 4. Handling payroll enquiries 5. Maintaining payroll. **Note:** Supporting documents mean client engagement forms such as Authority to Act as the BAS agent in dealings with the Commission of Taxation and Declaration Forms signed by client to authorise lodgment.
4.	FNSTPB412 Part 4 – Handle payroll enquiries Quiz (auto assessed)	Activity Part 4 - Handle payroll enquiries ▪ Communication methods, practices and policies ▪ Privacy Act 1988 ▪ Code of Professional Conduct ▪ Data Breach rules		
5.	FNSTPB412 Part 5 – Maintain payroll Quiz (auto assessed)	Activity Part 5 - Maintain payroll ▪ Preparing and lodging reports		

		- BAS/IAS preparation, lodgement, deadlines and payments - Maintain records - Comply with regulatory and legislative requirements that relate to security and confidentiality of information. - Privacy Act 1988 - Fair Work, super, tax and TPB requirements.		