



ASSESSOR GUIDE

FNSTPB402

Establish and maintain payroll systems

Assessment 2 of 3

Project



Assessment Instructions

Task overview

For this assessment, you are required to establish the payroll requirements and configure an MYOB file for OZ Office Supplies. Whilst doing this, you must demonstrate your ability to comply with legal and regulatory requirements and OZ Office Supplies policy and procedures.

Required

- Access to learning materials on the learning portal
- Access to a computer, the internet and email
- Access to a suitable simulated computer workstation environment
- Access to Microsoft Word
- Access to MYOB

This assessment task is divided into four (4) tasks. Some tasks have multiple parts. Read each assessment task carefully before typing your response in the space provided or attempting the task in MYOB.

Additional resources and supporting documents

To complete this assessment, you will need:

- Company Information - [FNSTPB402_02_Company & Payroll Information_V1](#)
- Payroll Policy & Procedures - [FNSTPB402_02_Project_Payroll Policy & Procedures_V1](#)
- Employee Information - [FNSTPB402_02_Project_Employee Information_V1](#)
- Time Sheet Summary May 2022 - [FNSTPB402_02_Project_Time Sheet Summary May 2022_V1](#)
- Email Template - [FNSTPB402_02_Project_Email Template_V1](#)



Assessment Information

Submission

You are entitled to three (3) attempts to complete this assessment satisfactorily. Incomplete assessments will not be marked and will count as one of your three attempts.

All questions must be responded to correctly to be assessed as satisfactory for this assessment.

Answers must be typed into the space provided and submitted electronically via the LMS. Hand-written assessments will not be accepted unless previously arranged with your assessor.

Reasonable adjustment

Students may request a reasonable adjustment for assessment tasks.

Reasonable adjustment usually involves varying:

- the processes for conducting the assessment (e.g. allowing additional time)
- the evidence gathering techniques (e.g. oral rather than written questioning, use of a scribe, modifications to equipment)

However, the evidence collected must allow the student to demonstrate all requirements of the unit.

Refer to the Student Handbook or contact your Trainer for further information.



Please consider the environment before printing this assessment.

Assessment Summary

For this assessment, you are required to establish the payroll requirements and configure an MYOB file using the company and employee data for OZ Office Supplies. Throughout the assessment, you must demonstrate your ability to comply with legal and regulatory requirements and OZ Office Supplies policy and procedures.

Resources and Equipment Required:

- Access to learning materials on the learning portal
- Access to a computer, the internet and email
- Access to Microsoft Word
- Access to a six-month trial version of MYOB Business Essentials™
- OZ Office Supplies Chart of Accounts
- OZ Office Supplies Company Information
- OZ Office Supplies Payroll Policy & Procedures
- OZ Office Supplies Employee Information
- OZ Office Supplies Time Sheet Summary

OZ Office Supplies is a new company that commenced trading on 01 May 2022. They have engaged you as their Payroll Officer to set up and manage their payroll system using the cloud-based accounting software package, MYOB Business Essentials™.

For this assessment, you will assume the role of Kelly James. You are a registered business activity statement (BAS) agent with the Tax Practitioners Board (TPB) and have experience working with similar businesses. Your experience includes:

- providing payroll services that a BAS agent can provide
- knowledge of legislation about National Employment Standards (NES) and legislative requirements regarding payroll payments
- knowledge of state and modern awards and employment agreements regarding details to be set up in the payroll system for individual employees.

Background Information

OZ Office Supplies Pty Ltd is a retail stationery goods business. The company sell and distribute office supplies across Australia from a retail outlet store and warehouse.

They have employed three staff:

- A manager
- An office administrator
- A NSW sales representative.

OZ Office Supplies payroll will pay their staff weekly, with the first pay period being Monday 23 May 2022 to Sunday 29 May 2022. Wages are paid on a Monday for the previous week.

To assist you in setting up the new payroll system, you have been provided with the following additional information:

- Company and Payroll Information - [FNSTPB402_02_Company & Payroll Information_V1](#)
- Payroll Policy & Procedures - [FNSTPB402_02_Project_Payroll Policy & Procedures_V1](#)

- Employee Information - [FNSTPB402_02_Project_Employee Information_V1](#)
- Time Sheet Summary - [FNSTPB402_02_Project_Time Sheet Summary_V1](#)
- Chart of Accounts for Import - [FNSTPB402_02_Project_Chart of Accounts_V1](#)

Review OZ Office Supplies company and employee information. You will need to use this information when setting up the payroll system. Also, review OZ Office Supplies Payroll Policy and Procedures, as you will need to follow these throughout this assessment.

Task 1

For this assessment task, you are required to research and identify the scope of services that you can provide in your role as the Payroll Officer.

- Describe the scope of payroll services that a BAS agent can provide. Include a link to the websites you used in your research.
[Approximate word count: 180 words]
- Describe the circumstances where a payroll service provider does not need to register as a Tax or BAS Agent. Include a link to the websites you used in your research.

[Approximate word count: 170 words]

Assessor Instructions: The student must:

- Describe the scope of payroll services that a BAS agent can provide and include a link to the websites they used in their research
- Describe the circumstances where a payroll service provider does not need to register as a Tax or BAS Agent and include a link to the website they used in their research.

A sample answer is provided below.

<p>a. Scope of payroll services that a BAS Agent can provide.</p>	<p>The student's response <u>must cover</u> the following points.</p> <p>BAS agents can:</p> <ul style="list-style-type: none"> • Apply to the Registrar for an ABN on behalf of a client. • Code transactions, tax invoices and transferring data onto a computer program for clients through processes that require the interpretation or application of a BAS provision. • Confirm figures to be included on a client's activity statement. • Complete activity statements on behalf of an entity or instruct the entity which figures to include. • Provide advice about or confirm the withholding tax obligations for a client's employees. • Provide services declared to be a BAS service through a legislative instrument issued by the TPB.
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	<ul style="list-style-type: none"> • Prepare and provide an income statement that may include reportable fringe benefits amounts and the reportable employer superannuation contributions. • Register or provide advice on registration for GST or PAYG withholding. • Provide services under the Superannuation Guarantee (Administration) Act 1992 to the extent that they relate to a payroll function or payments to contractors. • Advice about a SGC liability, including calculating the liability and preparing the SGC statement. • Advice about the offsetting of late payments of superannuation contributions against the SGC. <p>BAS Agents TPB</p>
<p>b. Circumstances where a payroll service provider does not need to register as a Tax or BAS Agent.</p>	<p>The student's response must cover the following points.</p> <p>A payroll service provider does not need to register as a Tax Agent or BAS Agent if:</p> <ul style="list-style-type: none"> • the services provided are considered to be 'in-house services. This includes arrangements where there may be a cost recovery and/or shared services arrangement in place for the provision of the services by entities regarded as inhouse service providers • the services are not provided for a fee or other reward • the services provided do not meet the definition of tax agent service (which includes BAS service). Such services include, for example: - <ul style="list-style-type: none"> ○ data entry, providing the data entry does not require the interpretation or application of a taxation law ○ coding of transactions based on instructions provided ○ processing of payments ○ the transmission of data to the Commissioner through Standard Business Reporting (SBR) enabled software, providing the data transmission does not require the interpretation or application of a taxation law, ○ preparing bank reconciliations ○ determining State/Territory obligations or entitlements (including payroll tax and WorkCover) <p>Bookkeeper vs BAS Agent (icb.org.au)</p>

Task 2

For this assessment task, you must locate and record the details of two local experts who could assist you if you need help setting up and processing OZ Office Supplies payroll. Provide the names of the individuals or companies, their contact details, and the services they provide. The local experts must be located in the state you currently reside.

[Approximate word count: 180 words]

Assessor Instructions: The student must provide the details of two local experts in the state they reside in who could help them if assistance was required with payroll services.

A sample answer is provided below.

For example, students could identify certified MYOB consultants at the following link, and according to the area they are located in, [Enterprise Partners | MYOB Australia](#).

A sample answer is provided below.

The BookSitters

The BookSitters Head Office

Units 1 & 2 / 94 Main St, Mittagong NSW 2575

Office Phone: 02 4861 4572

[Experts in MYOB Essentials - The BookSitters - % MYOB Essentials](#)

The BookSitters bookkeeping services bring together more than 20 years of bookkeeping experience and over 25 years of business experience. As Silver MYOB bookkeeping partners, they have been using the software for over 15 years.

Their services include:

- Bookkeeping software set up
- Payroll
- BAS agent services

Students could also search the TPB register, which contains the registration details of tax and BAS [BAS Agents | TPB](#) within a 25 km distance.

CTM

CT Matters

SYDNEY

02 9362 0804

info@ctmatters.com.au

Certified MYOB consultant & partner

CTMatters can help set up and support MYOB software. Their services include:

- Single Touch Payroll software,
- onboarding new employees
- managing payroll

- setting up rostering and employee timesheets.

Task 3

- Name and explain the legislation that covers notice of termination and final pay for Australian workers.
[Approximate word count: 50 words]
- Use the Fair Work Ombudsman website to help you identify how much notice OZ Office Supplies' employees must be given if their employment is to be terminated.
[Approximate word count: 70 words]
- List OZ Office Supplies' obligations to the terminated employee if OZ Office Supplies decides to pay the employee out rather than let them work out their notice period.
[Approximate word count: 170 words]

Assessor Instructions: The student must:

- Name and explain the legislation that covers notice of termination and final pay for Australian workers
- Identify how much notice OZ Office Supplies' employees must be given if their employment is to be terminated.
- List OZ Office Supplies' obligations to the terminated employee if OZ Office Supplies decides to pay the employee out rather than let them work out their notice period.

A sample answer is provided below.

a. Division 11 of Part 2-2 of Chapter 2 of the *Fair Work Act 2009* covers termination of employment.
The legislation lists the grounds on which an employee can or cannot have their employment terminated and the process by which termination can be disputed.

b.

Period of continuous service	Minimum notice period
1 year or less	1 week
More than 1 year - 3 years	2 weeks
More than 3 years - 5 years	3 weeks
More than 5 years	4 weeks

An employee has to get an extra week of notice if they're over 45 years old and have worked for the employer for at least two years.

[Notice of termination & redundancy pay - Fair Work Ombudsman](#)

c. If the employer pays out the notice, the amount paid to the employee must equal the full amount the employee would have been paid if they worked until the end of the notice period. This includes:

- incentive-based payments and bonuses

- loadings
- monetary allowances
- overtime
- penalty rates
- any other separately identifiable amounts.

If the employer pays out the notice, the employee does not accrue any annual leave for the notice period they were paid out for.

[Notice of termination & redundancy pay - Fair Work Ombudsman](#)

Task 4

For this task, you must set up a MYOB Business Essentials™ online file for OZ Office Supplies.

To complete this task, you must undertake the following steps:

- Download a copy of:
 - OZ Office Supplies Payroll Policy and Procedures - FNSTPB402_02_Project_Payroll Policy & Procedures_V1
 - OZ Office Supplies Employee Information - FNSTPB402_02_Project_Employee Information_V1

Guidance to Assessors About This Task

This task is designed to ensure students can demonstrate the ability to configure a payroll system with data provided by an employer. To complete this task, students must use the payroll functionality in MYOB Business Essentials™ and refer to OZ Office Supplies Policies and Procedures and Employee Information.

The student is to assume the role of the payroll officer for OZ Office Supplies. They are provided with the following documents, which they must refer to assist them in configuring the payroll system.

Document	Purpose
OZ Office Supplies Payroll Policy and Procedures - FNSTPB402_02_Project_Payroll Policy & Procedures_V1	The purpose of this document is to provide students with the OZ Office Supplies procedure for processing payroll and their record-keeping and security requirements. It also outlines how payroll discrepancies are addressed.
OZ Office Supplies Employee Information - FNSTPB402_02_Project_Employee Information_V1	The purpose of this document is to provide students with the personal and payroll information for OZ Office Supplies' three staff. This information will be used to set up the employee card.

- Refresh your learning in the LMS on how to set up payroll in MYOB Essentials

Guidance to Assessors About This Task

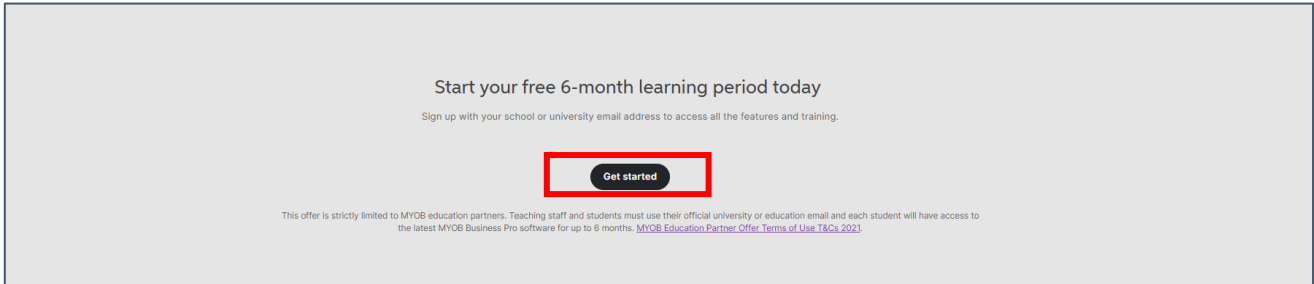
Students are required to have a good understanding of how to set up payroll in MYOB Essentials. They are encouraged to refresh their learning in the LMS.

c. To complete this assessment, you will need to configure a MYOB File.

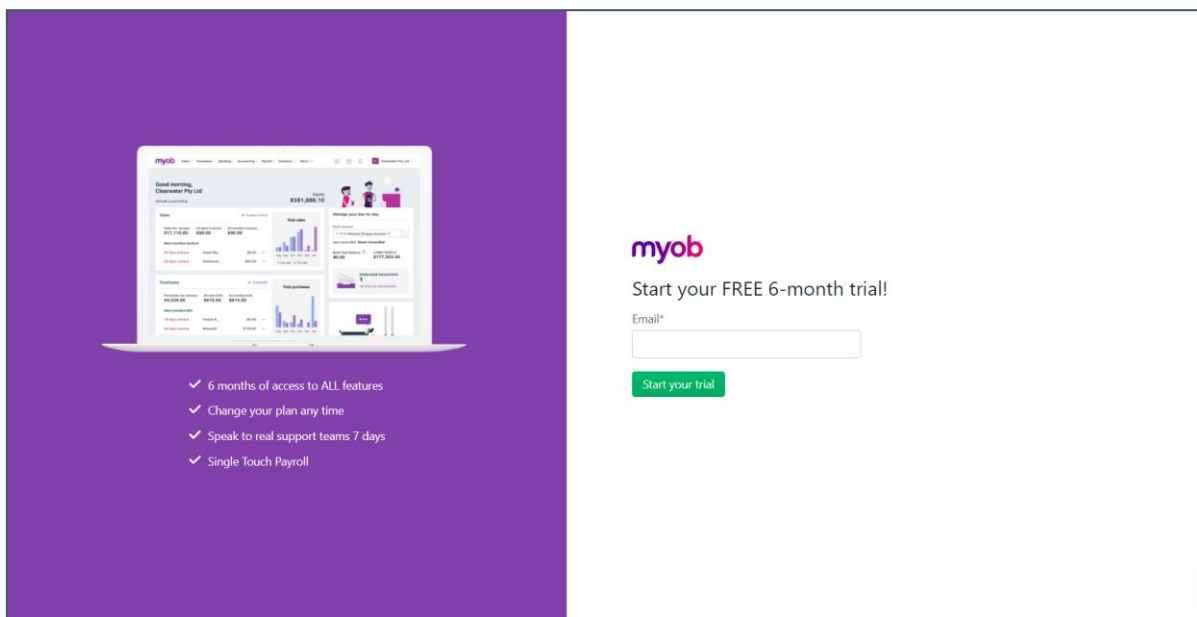
Go To <https://www.myob.com/au/campaign/education-trial> and follow the instructions below to set up a file for OZ Office Supplies using MYOB Business Pro.

Use the email address you use to access your Swinburne Open Education course, and when asked 'How would you best describe your role?' select 'Student or teacher'.

Step 1



Step 2 – Enter the email address you use to access your Swinburne Open Education course.



Step 3 - Add your first name, last name, and phone number and set your password.

myob

Start your FREE 6-month trial!

Email*

First name*

Last name*

Phone number*

Business name*

Next: Set my password

myob

Set your password

Password
 Show

Your new password must contain:

- 8 characters
- 1 digit
- 1 special character
- 1 uppercase letter
- 1 lowercase letter


Strength: Very strong

Set password

Step 4

myob

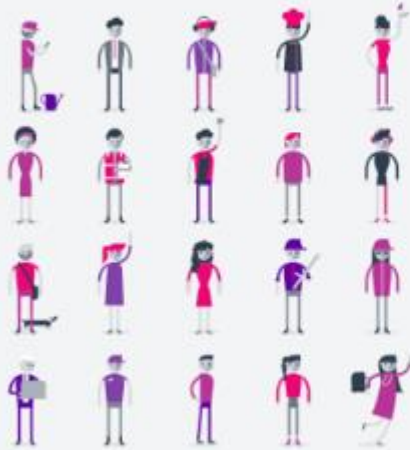
What happens next?



Access your product
 Learn the ropes with the help of your own personalised setup activities

Access your software now

Step 5 - Add the ABN 26 0086 721 79 and select yes - the business is registered for GST.



Welcome to MYOB!

Let's start with a few details about your business.

What's the name of your business?*

OZ Office Supplies

Do you have an Australia Business Number(ABN) for this business? 

No

Yes

26 008 672 179

[Find your ABN](#) 

Is this business registered for GST? 

No

Yes

Next

Step 6 – Use Retail from the dropdown menu for your business's industry and select Student or teacher as your role.



We are almost there...

The next questions will help us personalise your experience.

What industry is your business in?*


Retail

How would you best describe your role?*

Accountant

Business owner

Bookkeeper

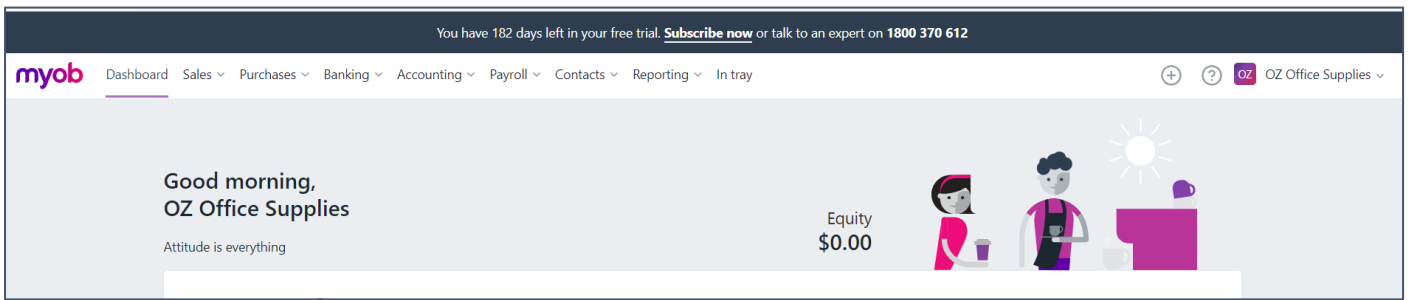
Student or teacher 

I currently use Xero, QuickBooks desktop or Reckon desktop

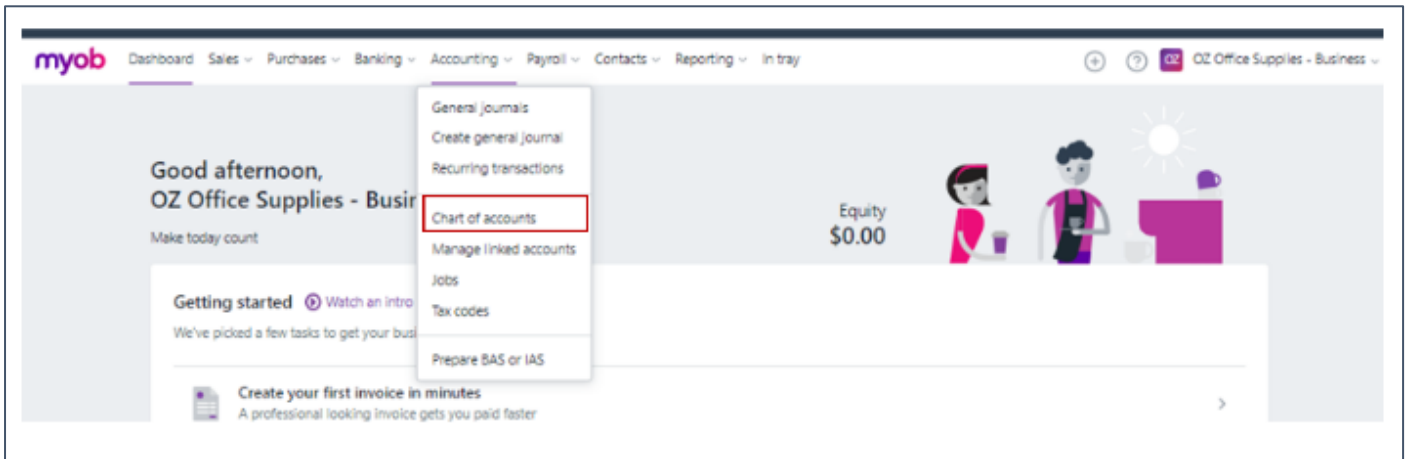
[< Go back](#)

Get down to business

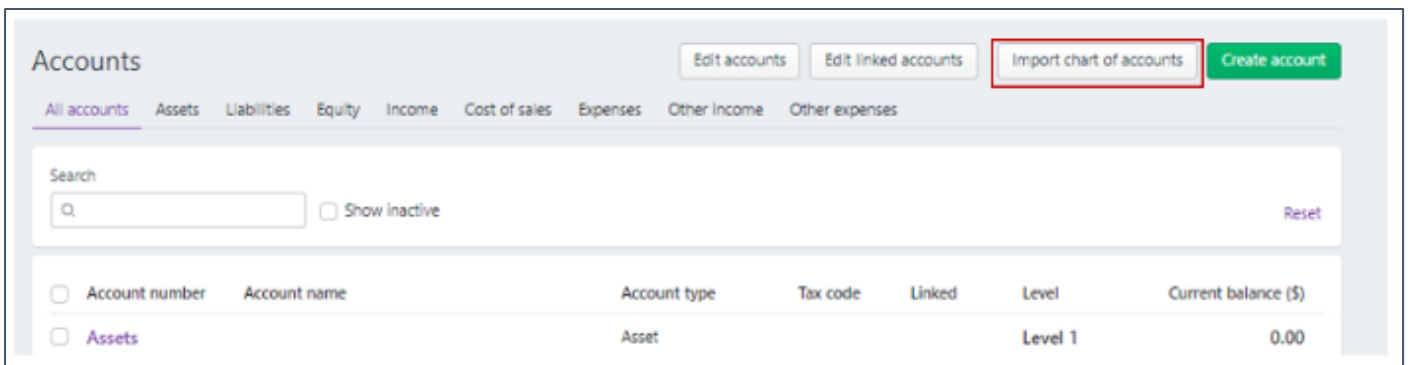
Once you have completed these steps, you will be redirected to the MYOB dashboard.



Step 7 – Select the Accounting tab, and from the dropdown menu, select Chart of accounts.



And then select Import chart of accounts.



Import the Chart of Accounts - [OZ Office Supplies ChartOfAccounts-AU](#)

Import and export data

Import Export

Data type* Chart of accounts

Upload file* Browse

OZ Office Supplies ChartOfAccounts-AU.txt 1.02 KB

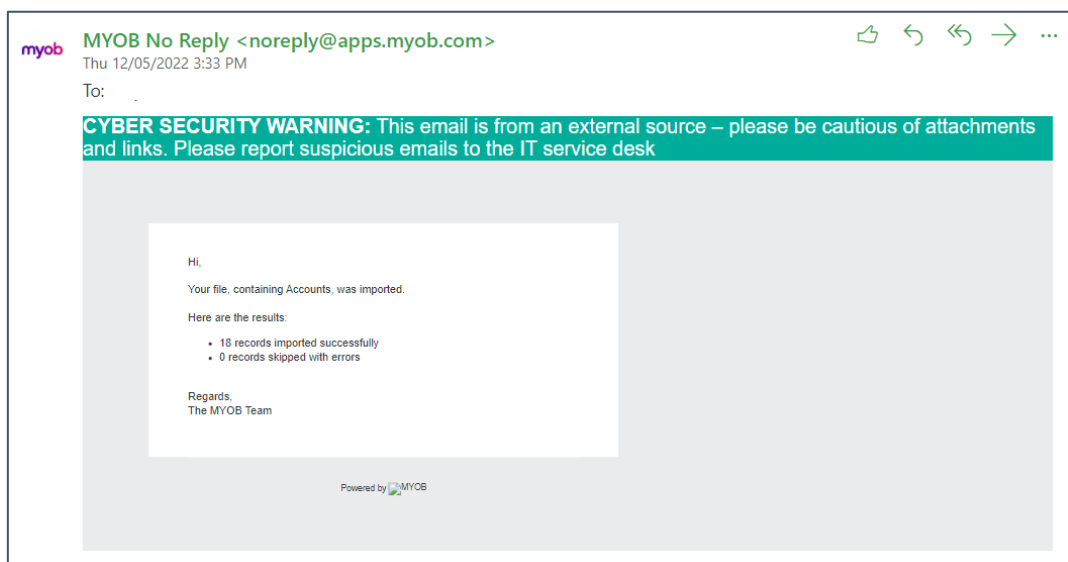
i You can import files in CSV or TXT tab-separated format. They must have a header row, all mandatory fields, and be under 25MB.

If duplicate records are found Update existing data

Delete unused accounts

Import

You will receive an email from MYOB once your file has been imported.



Step 8 - Select Edit accounts

Dashboard Sales Purchases Banking Accounting Payroll Contacts Reporting In tray

Accounts

Edit accounts Edit linked accounts Import chart of accounts Create account

All accounts Assets Liabilities Equity Income Cost of sales Expenses Other income Other expenses

Search

Show inactive Reset

Account number	Account name	Account type	Tax code	Linked	Level	Current balance (\$)
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Add an opening balance of \$100,000.00 to:

- 1-1110 NAB Bank Account

- 3-1000 Owner's Funds Introduced/Personal

Edit Accounts Cancel Save

OPENING BALANCE DATE 01/07/2020 REMAINING BALANCE \$0.00

Account number	Account name	Account type	Tax code	Opening balance (\$)	Current balance (\$)
Assets		Asset		0.00	0.00
1-1110	NAB Bank Account	Bank	N-T	100,000.00	0.00
1-1170	Undeposited Funds Account	Bank	N-T	0.00	0.00
1-1171	Electronic Clearing Account	Bank	N-T	0.00	0.00
1-1200	Accounts Receivable	Account receivable	N-T	0.00	0.00
1-1962	Deposits To Suppliers	Other current asset	N-T	0.00	0.00
Liabilities		Liability		0.00	0.00
2-1140	Accounts Payable	Accounts payable	N-T	0.00	0.00
2-1212	GST Balance	Other current liability	N-T	0.00	0.00
2-1350	PAYG Withholding Payable	Other current liability	N-T	0.00	0.00
2-1355	Superannuation Payable	Other current liability	N-T	0.00	0.00
2-1360	Union Fees Payable	Other current liability	N-T	0.00	0.00
2-1365	ABN Withholding	Other current liability	N-T	0.00	0.00
2-1365	Luxury Car Tax	Other current liability	N-T	0.00	0.00
2-1395	Voluntary Withholding	Other current liability	N-T	0.00	0.00
2-1399	Wine Equalisation Tax	Other current liability	N-T	0.00	0.00
2-1410	Income Tax Payable	Other current liability	N-T	0.00	0.00
Equity		Equity		0.00	0.00
3-1000	Owner's Funds Introduced/Person	Equity	N-T	100,000.00	0.00
3-2000	Owner's Drawings/Personal Expenses	Equity	N-T	0.00	0.00
3-8000	Retained Earnings	Equity	N-T	0.00	0.00
3-9000	Current Year Earnings	Equity	N-T	0.00	0.00
3-9999	Historical Balancing	Equity	N-T	0.00	0.00
Income		Income		0.00	0.00
Cost Of Sales		Cost of sales		0.00	0.00
Expenses		Expense		0.00	0.00
6-4100	Payroll - Wages & Salaries	Expense	N-T	0.00	0.00
6-4200	Superannuation	Expense	N-T	0.00	0.00
Other Income		Other income		0.00	0.00
Other Expenses		Other expense		0.00	0.00
9-2000	Income Tax Expense	Other expense	N-T	0.00	0.00

d. Using the background information for OZ Office Supplies (provided at the beginning of this assessment document) and the company and payroll information provided in [FNSTPB402_02_Company & Payroll Information_V1](#), configure the payroll system for the company by:

- configuring the payroll settings and
- linking the payroll accounts. Use Kelly Kames and payroll@ozofficesupplies.com.au as the email setting for all emails sent on your behalf from MYOB. This includes invoices, quotes and payslips (payroll).

Once you have completed the setup, use the snipping tool to capture a screenshot of the Payroll Details and Linked Account details and paste the screenshot into the table below.

Marking Guide Assessor Instructions

Payroll Settings

The student must select 'Payroll settings' from the dropdown menu next to the company name. Under the payroll settings tab, the student needs to populate the following templates.

- General payroll information
 - Details
 - Timesheets
- Superannuation funds
- Employment classification
- Payslip email defaults
 - Email settings

The information below has been provided to the student in the company and payroll information.

General Payroll Information	
Number of payroll hours in a full-time week	37.5 hours
Payroll Period	Monday – Friday (starting on Monday)
Uses timesheets to track employee hours	No
Bank BSB	876-121
Bank Account number	14567345
Round pays to the nearest	5 cents
Company default Superannuation Fund	AMP MYLIFE MYSUPER Employer membership no. - 1234567
Withholding Payer Number	00 484 424 191
<u>Payslips</u> to be emailed from	Use student's name
Reply to email address	payroll@ozofficesupplies.com.au
All employees belong to the Office Supplies Union	

Details

The default Full – time employee weekly hours are set at 38. The student must change this to 37.5.

The tax tables revision date, which shows the current tax tables used in payroll, is automatically updated by MYOB.

Assessor, please note: Tax rates are updated periodically, and any updates to the tax tables will affect the sample answers provided.

Superannuation funds

The default superannuation fund for OZ Office Supplies is AMP MYLIFE MYSUPER. The student will need to set this up. To do this, they need to select 'create superannuation fund'. The student must select AMP MYLIFE MYSUPER from the fund name dropdown menu. The Name, SPIN/USI and Fund ABN will prepopulate. The student must add

the Employer membership number – 1234567. After adding the superannuation fund, students must select this as the default superannuation fund.

Timesheets

OZ Office Supplies employees do not use timesheets to track employees' hours. When the student is required to enter payroll data, they will be provided with a weekly summary of each employee's hours and any leave they have taken. The payroll week starts on a Monday.

The information below has been provided to the student in the company and payroll information.

Employment classifications

The employment classifications are award classifications assigned to employees in the employee card.

The students must use the information provided in the Employee Information [FNSTPB402_02_Project_Employee Information_V1](#) to create the General Retail Industry Award [MA000004] Retail employee level 2.

OZ Office Supplies Pty Ltd Employee Information			
	Employee 1	Employee 2	Employee 3
Last name	Anderson	Xing	Cox
First name	Alex	Ben	Kris
Card ID	OZOS0-1	OZOS0-2	OZOS0-3
Address	5 Sydney Way	2 Karawang Street	5 Knight Street
City	Sydney	Sydney	Sydney
State	NSW	NSW	NSW
Postcode	2000	2000	2000
Email	alexa@gmail.com	ben.xing@outlook.com	Kriscox1993@hotmail.com
Phone	0427 282 989	0412 345 989	0487 342 898
Position	Manager	Office Administrator	Sales Representative
Award Classification	N/A	General Retail Industry Award [MA000004] Retail employee level 2	N/A

Payslip email defaults

When their payslips are emailed, this message is sent to OZ Office Supplies employees. It includes a default message. The student must include a subject relevant to payroll.

Payroll Settings: Assessor Guide: The student submission must agree with the sample answer provided below.
Details

Details

Full-time employee weekly hours*

Withholding payer number (WPN) ⓘ

Cents to round net pay down to* ⓘ

Tax table revision date 01/07/2021

Default Superannuation fund ▼

[Create superannuation fund](#)

Superannuation fund details

Superannuation fund details

Type Standard (APRA regulated)
 Self managed super fund (SMSF) ⓘ

Fund name ▼

Name*

SPIN/USI

Fund ABN

Employer membership no.

[+ Add fund contact details](#)

[Sign up for Pay super](#) ↗

Timesheets

Timesheets

Use timesheets to track employee hours

Week starts on ⌵

Employment Classification

Payroll settings

General payroll information Superannuation funds Employment classification Pay slip email defaults

[Create classification](#)

Search

[Reset](#)

Name ▲

General Retail Industry Award ([MA000004] Retail employee level 2)

Payslip email defaults

Payroll settings

General payroll information Superannuation funds Employment classification Pay slip email defaults

Pay slip email defaults

Customise the default email text sent with your pay slips.

Subject

Message

Email settings

These email settings apply to all email sent on your behalf from MYOB. This includes invoices, quotes and pay slips (payroll).

From name

Reply-to email address*

Linking the payroll accounts

Under the 'Accounting' tab, the student must select 'Manage linked accounts' from the dropdown menu and navigate to the 'Payroll' tab. The student must check and update the required accounts for processing payroll with the information provided in the company and payroll information. (See below)

MYOB Account Information	
Account for Cheque Payment	1-1110 NAB Bank Account
Account for Electronic Payment	1-1171 Electronic Clearing Account This account is used to reconcile the net payment amount of the payroll to the transaction from the bank account.
Account for Wages Expense	6-4100 Wages & Salaries Expense This account is used to record the gross wage and salary expense for the pay run.
Account for Superannuation Expense	6-4200 Superannuation Expense This account is used to track SGC super expense transactions.
Account for PAYG Withholding	2-1350 PAYG Withholding Payable This account will track PAYG liability transactions.

Linked Payroll Accounts:

Assessor Guide: The student submission **must agree** with the sample answer provided below.

Linked accounts

Accounts & Banking Sales Purchases Payroll

Bank account for cash payments	1-1110 East Bank Account	▼
Bank account for cheque payments	1-1110 East Bank Account	▼
Bank account for electronic payments	1-1120 Payroll Clearing Account	▼
Default employer expense account	6-4020 Superannuation	▼
Default wages expense account	6-4010 Salary & Wages	▼
Default tax/deductions payable account	2-1350 PAYG Withholding Payable	▼

e. Create a profile for each employee using the information provided in [FNSTPB402_02_Project_Employee Information_V1](#).

Assessor Instructions

To create a new employee, the student must go to the menu, choose 'Employees', and click 'Add Employee'. The 'New Employee' page appears. Each tab on this page stores different information for the employee.

The table below lists the details that **must** be entered on each tab. This information is provided to the student in [FNSTPB402_02_Project_Employee Information_V1](#) unless otherwise indicated in the table below.

On this tab	Enter these details			
Contact Details <ul style="list-style-type: none"> • Details 	<ul style="list-style-type: none"> • First name • Surname or family name • Employee number 	Alex Anderson OZOS0-1	Ben Xing OZOS0-1	Kris Cox OZOS0-1
<ul style="list-style-type: none"> • Address 	<ul style="list-style-type: none"> • Country • Address • Suburb/town/locality • State/territory • Postcode • Email • Phone 	Australia 5 Sydney Way Sydney NSW 2000 alexa@gmail.com 0427 282 989	Australia 2 Karawang Street Sydney NSW 2000 ben.xing@outlook.com 0412 345 989	Australia 5 Knight Street Sydney NSW 2000 Kriscox1993@hotmail.com 0487 342 898
Payroll Details <ul style="list-style-type: none"> • Employment details <ul style="list-style-type: none"> ○ Personal ○ Employment 	<ul style="list-style-type: none"> • Date of birth • Gender 	20/5/1972 Female	19/4/1982 Male	19/5/1993 Female
<ul style="list-style-type: none"> ○ Payslips 	<ul style="list-style-type: none"> • Start date • Termination date • Employment category • Employment basis • Employment classification 	23/05/2022 N/A Permanent Full – Time N/A	23/05/2022 N/A Permanent Full – Time General Retail Industry Award [MA000004] Retail employee level 2	23/05/2022 N/A Temporary Casual N/A
<ul style="list-style-type: none"> ○ Pay details 	<ul style="list-style-type: none"> • Default payslip delivery • Payslip email 	To be emailed alexa@gmail.com	To be emailed ben.xing@outlook.com	To be emailed Kriscox1993@hotmail.com
<ul style="list-style-type: none"> • Salary and wages <ul style="list-style-type: none"> ○ Pay details 	<ul style="list-style-type: none"> • Pay basis • Annual salary \$ • Hourly rate \$ • Pay cycle 	Salary 80,000.00 41.0256	Salary 45,177.60 23.168	Hourly 35.73 [25.58 + 25% casual loading]

	<ul style="list-style-type: none"> Hours in a pay cycle Wage expense account 	<p>Weekly 37.50 6-4010 Payroll - Wages & Salaries</p> <p>[Wage expense account has been provided to students in the OZ Office Supplies Company & Payroll Information]</p>	<p>Weekly 37.50 6-4010 Payroll - Wages & Salaries</p> <p>[Wage expense account has been provided to students in the OZ Office Supplies Company & Payroll Information]</p>	<p>Weekly 37.50 6-4010 Payroll - Wages & Salaries</p> <p>[Wage expense account has been provided to students in the OZ Office Supplies Company & Payroll Information]</p>
<ul style="list-style-type: none"> Allocated wage pay items 		<p>Base Salary Annual Leave Pay Annual Leave Loading Personal Leave Pay First Aid Allowance</p>	<p>Base Salary Annual Leave Pay Annual Leave Loading Personal Leave Pay</p>	<p>Base Hourly Commission Uniform Allowance</p>
<ul style="list-style-type: none"> Leave <ul style="list-style-type: none"> Allocated leave pay items 	<p>The student is not required to enter any amounts in the Balance adjustment field.</p>	<p>Annual Leave Accrual Salary Personal Leave Accrual Salary</p>	<p>Annual Leave Accrual Salary Personal Leave Accrual Salary</p>	<p>N/A</p>
<ul style="list-style-type: none"> Deductions <ul style="list-style-type: none"> Allocated deduction pay items 		<p>Union Fees</p>	<p>Union Fees</p>	<p>N/A</p>
<ul style="list-style-type: none"> Superannuation <ul style="list-style-type: none"> Details 	<ul style="list-style-type: none"> Superannuation fund Employee membership number 	<p>AMP MYLIFE MYSUPER 012 002</p>	<p>AMP MYLIFE MYSUPER 012 876</p>	<p>AMP MYLIFE MYSUPER 012 855</p>
<ul style="list-style-type: none"> Allocated super pay items 		<p>Superannuation Guarantee</p>	<p>Superannuation Guarantee</p>	<p>Superannuation Guarantee</p>
<ul style="list-style-type: none"> Taxes <ul style="list-style-type: none"> Tax details 	<ul style="list-style-type: none"> Tax file number (TFN) status Tax file number 	<p>Employee has tax file number</p> <p>111 111 111 Assessor, please note all employees would have an</p>	<p>Employee has tax file number</p> <p>111 111 111 Assessor, please note all employees would have an</p>	<p>Employee has tax file number</p> <p>111 111 111 Assessor, please note all employees would have an</p>

		individual TFR. However, for this MYOB exercise, they need to be the same.	individual TFR. However, for this MYOB exercise, they need to be the same.	individual TFR. However, for this MYOB exercise, they need to be the same.
<ul style="list-style-type: none"> ○ Tax table calculations 	<ul style="list-style-type: none"> • Tax table • Income type • Withholding variation rate % • Total rebates per year (\$) • Extra tax per pay (\$) 	<p>Tax Free Threshold Salary and wages 0.00</p> <p>1,655</p> <p>0.00</p>	<p>Tax Free Threshold + HELP Salary and wages 0.00</p> <p>N/A</p> <p>0.00</p> <p>Assessor, please note - Employee has indicated they have a HELP debt. The ATO has replaced various student loans and amalgamated them under one category Study and Training Support Loans (STSL). MYOB uses the tax table Tax Free Threshold + STSL. Students may need to research this.</p>	<p>No Tax Free Threshold Salary and wages</p>
<ul style="list-style-type: none"> ○ Allocated tax pay items 		PAYG Withholding	PAYG Withholding	PAYG Withholding
<p>Payment details</p> <ul style="list-style-type: none"> • Payment details 	<ul style="list-style-type: none"> • Payment method • Split net pay between[] bank accounts • Bank statement text 	<p>Electronic 2</p> <p>WAGES</p>	<p>Electronic 1</p> <p>WAGES</p>	<p>Electronic 1</p> <p>WAGES</p>
<ul style="list-style-type: none"> • Bank Account 1 	<ul style="list-style-type: none"> • BSB number • Account number • Account name 	<p>111-111 226644 ALEX ANDERSON - \$200.00 p/w</p> <p>111-111 345255</p>	<p>222-222 336677 BEN XING</p>	<p>111-000 334455 KRIS COX</p>

		AD and PL ANDERSON - Balance		
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- f. Assign payroll items to employees' cards to calculate their standard pay. When you have completed entering all the employee information, open the cards for each employee and check the information you have entered into MYOB for each employee is correct. This means it agrees with the employee information provided to you in [FNSTPB402_02_Project_Employee Information_V1](#). Edit any errors.

Use the snipping tool to capture a screenshot of each employee's standard pay and paste the screenshot into the table below.

Marking Guide Assessor Instructions

In MYOB, an employee's pay components, such as wages, superannuation, leave, and taxes, are called pay items. Base Salary, Base Hourly, Annual Leave Pay, Personal Leave Pay, Annual Leave Loading, Superannuation Guarantee and PAYG are default pay items that have been set up. The student must assign payroll items to each employee's card to calculate their standard pay. They must also identify the additional pay items that need to be created and assign them to employees' cards.

- Commission – Assigned to Kris Cox
- Union Fees – Assigned to Alex Anderson and Ben Xing
- First Aid Allowance – First Aid Allowance is taxable as considered part of OTE and is not exempt from the superannuation calculation - Assigned to Alex Anderson
- Personal Leave Accrual Salary – Assigned to Alex Anderson and Ben Xing
- Annual Leave Accrual Salary – Assigned to Alex Anderson and Ben Xing

To finalise the payroll setup, the student must open the cards for each employee and check the information they have entered into MYOB for each employee against the employee information provided in the [FNSTPB402_02_Company & Payroll Information_V1](#) to make sure it is all correct.

Alex Anderson Standard Pay

Assessor Guide: The student submission **must agree** with the sample answer provided below.

Alex Anderson

Contact details Payroll details Payment details

Employment details Salary and wages Leave Deductions Superannuation Expenses Taxes Standard pay Pay history

Base pay details

Pay cycle Weekly

Hours per pay cycle 37.50

Pay slip message

All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
Wages			
Base Salary		<input type="text" value="1,538.46"/>	<input type="text" value=""/>
Annual Leave Loading	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Annual Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Personal Leave Pay	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
First Aid Allowance		<input type="text" value="11.69"/>	<input type="text" value=""/>
Deductions			
Union Fee		Calculated	<input type="text" value=""/>
Taxes			
PAYG Withholding		Calculated	<input type="text" value=""/>
Leave			
Personal Leave Accrual Salary		Calculated	
Annual Leave Accrual - Salary		Calculated	
Expense			
Superannuation Guarantee		Calculated	<input type="text" value=""/>

Ben Xing Standard Pay

Assessor Guide: The student submission **must agree** with the sample answer provided below.

Ben Xing

Contact details Payroll details Payment details

Employment details Salary and wages Leave Deductions Superannuation Expenses Taxes Standard pay Pay history

Base pay details

Pay cycle Weekly

Hours per pay cycle 37.50

Pay slip message

All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$) ⓘ	Job ⓘ
Wages			
Base Salary		<input type="text" value="868.80"/>	<input type="text"/>
Annual Leave - Salary	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Annual Leave Loading	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Personal Leave - Salary	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text"/>
Deductions			
Union Fee		Calculated <input type="text"/>	<input type="text"/>
Salary Sacrifice - \$50.00		Calculated <input type="text"/>	<input type="text"/>
Taxes			
PAYG Withholding		Calculated <input type="text"/>	<input type="text"/>
Leave			
Annual Leave Accrual Salary	Calculated		
Personal Leave Accrual Salary	Calculated		
Expense			
Superannuation Guarantee		Calculated <input type="text"/>	<input type="text"/>

Kris Cox Standard Pay

Assessor Guide: The student submission **must agree** with the sample answer provided below.

Kris Cox

Contact details Payroll details Payment details

Employment details Salary and wages Leave Deductions Superannuation Expenses Taxes Standard pay Pay history

Base pay details

Pay cycle Weekly

Hours per pay cycle 37.50

Pay slip message

All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$) ⓘ	Job ⓘ
Wages			
Base Hourly	<input type="text" value="37.50"/>	<input type="text" value="1,339.87"/>	<input type="text" value=""/>
Commission		<input type="text" value="0.00"/>	<input type="text" value=""/>
Uniform Allowance		<input type="text" value="3.75"/>	<input type="text" value=""/>
Taxes			
PAYG Withholding		Calculated	<input type="text" value=""/>
Expense			
Superannuation Guarantee		Calculated	<input type="text" value=""/>

g. HR have sent you the timesheet summary report for 29 May 2022.

**OZ Office Supplies Pty Ltd
Timesheet Summary May 2022**

Timesheet summary for the week ending 29 May 2022

Employee Name	Alex Anderson	Ben Xing	Kris Cox
Ordinary Hours	Base Salary	Base Salary	Base Hourly 23 hours <ul style="list-style-type: none"> • Monday 8 hours • Tuesday 7 hours • Wednesday 8 hours
Annual Leave	0	0	0
Annual Leave Loading	0	0	0
Personal Leave	0	0	0
Commission	NA	NA	\$175.50
First Aid Allowance	\$11.69		
Uniform Allowance			\$3.75
Union Fees	\$10.00	\$10.00	
Salary Sacrifice Super		\$50.00	

Using the information provided in the timesheet summary and the [ATO weekly tax tables](#), manually calculate the payroll amount for each employee for the week ending 29 May 2022 in the manual payroll templates below.

Marking Guide Assessor Instructions

The student must use the manual payroll template to calculate the payroll for each employee for the week ending 29 May 2022. Once they have manually calculated the payroll, they must enter the payroll into MYOB and review the payroll data to confirm both sets of data agree. If the student cannot identify and correct any discrepancies between the two sets of payroll data, they must contact you, the trainer, to discuss. Any errors made during the MYOB setup will be carried through to Assessment 3 if not corrected.

The student submission **must agree** with the sample answer provided below.

Manual Payroll Template			
Employee Name	Alex Anderson	Week Ending	29 May 2022
Gross Wages	Amount		Earnings Subject to Super
Base Salary	\$1538.46		\$153.85
Base Hourly			
Commission			
Allowances			
First Aid Allowance	\$11.69		\$11.69
Uniform Allowance			

Gross Earnings	\$1550.15	
Less Deduction		
Union Fees	\$10.00	
Salary Sacrifice Super		
PAYG	\$321.00	
Net Wages	\$1219.15	
Superannuation Calculation		
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)		\$1550.15 x 10% = \$155.02
Salary Sacrifice Super		
Total Super		\$155.02

Assessor, please note the PAYG is calculated using the weekly tax table and the [ATO ready reckoner](#) to calculate the tax offsets. Manual PAYG calculation is \$352.00 – (\$30.00 +\$1.00) = \$321.00.

Weekly earnings 1 \$	Amount to be withheld		Weekly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$		With tax-free threshold 2 \$	No tax-free threshold 3 \$
1,451.00	318.00	439.00	1,536.00	348.00	468.00
1,452.00	319.00	439.00	1,537.00	348.00	469.00
1,453.00	319.00	440.00	1,538.00	348.00	469.00
1,454.00	319.00	440.00	1,539.00	349.00	469.00
1,455.00	320.00	440.00	1,540.00	349.00	470.00
1,456.00	320.00	441.00	1,541.00	349.00	470.00
1,457.00	320.00	441.00	1,542.00	350.00	470.00
1,458.00	321.00	441.00	1,543.00	350.00	471.00
1,459.00	321.00	442.00	1,544.00	350.00	471.00
1,460.00	321.00	442.00	1,545.00	351.00	471.00
1,461.00	322.00	442.00	1,546.00	351.00	472.00
1,462.00	322.00	443.00	1,547.00	351.00	472.00
1,463.00	322.00	443.00	1,548.00	352.00	472.00
1,464.00	323.00	444.00	1,549.00	352.00	473.00
1,465.00	323.00	444.00	1,550.00	352.00	473.00
1,466.00	323.00	444.00	1,551.00	353.00	474.00

Manual Payroll Template		
Employee Name	Ben Xing	Week Ending 29 May 2022
Gross Wages	Amount	Earnings Subject to Super
Base Salary	\$868.80	\$86.88
Base Hourly		
Commission		
Allowances		
First Aid Allowance		
Uniform Allowance		
Gross Earnings	\$868.80	
Less Deduction		
Union Fees	\$10.00	
Salary Sacrifice Super	\$50.00	
PAYG	\$105.00	
Net Wages	\$703.80	
Superannuation Calculation		
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)		\$868.80 x 10% = \$86.88
Salary Sacrifice Super		\$50.00
Total Super		\$136.88

Assessor, please note the salary sacrifice super deduction is not taxed for PAYG purposes. PAYG is only calculated in the Gross Earnings less the Salary Sacrifice Super. Although Ben has a HELP debt, he does not earn above the

compulsory repayment threshold, and therefore, OZ Office Supplies is not required to deduct a compulsory repayment amount. Manual PAYG calculation is \$868.80 - \$50.00 = \$818.80.

811.00	103.00	218.00	896.00
812.00	103.00	218.00	897.00
813.00	103.00	219.00	898.00
814.00	104.00	219.00	899.00
815.00	104.00	219.00	900.00
816.00	104.00	220.00	901.00
817.00	104.00	220.00	902.00
818.00	105.00	220.00	903.00
819.00	105.00	221.00	904.00
820.00	105.00	221.00	905.00
821.00	105.00	221.00	906.00
822.00	105.00	222.00	907.00
823.00	106.00	222.00	908.00
824.00	106.00	222.00	909.00
825.00	106.00	223.00	910.00
826.00	106.00	223.00	911.00
827.00	106.00	223.00	912.00

Manual Payroll Template				
Employee Name	Kris Cox		Week Ending	29 May 2022
Gross Wages	Amount		Earnings Subject to Super	
Base Salary				
Base Hourly	\$821.79		\$82.18	
Commission	\$175.50		\$17.55	
Allowances				
First Aid Allowance				
Uniform Allowance	\$3.75			
Gross Earnings	\$1,017.29			
Less Deduction				
Union Fees				
Salary Sacrifice Super				
PAYG	\$282.00			
Net Wages	\$719.00			
Superannuation Calculation				
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)			\$997.29 x 10% = \$99.73	
Salary Sacrifice Super				
Total Super			\$99.73	

Assessor, please note uniform allowance is exempt from PAYG and Kris Cox has not claimed the tax-free threshold.

993.00	159.00	281.00
994.00	160.00	281.00
995.00	160.00	282.00
996.00	160.00	282.00
997.00	161.00	282.00
998.00	161.00	283.00
999.00	161.00	283.00
1,000.00	162.00	283.00
1,001.00	162.00	284.00
1,002.00	163.00	284.00
1,003.00	163.00	284.00
1,004.00	163.00	285.00

After manually calculating the payroll process the payroll in MYOB. Check that the MYOB payroll figures agree with your manual calculation. If your figures do not agree:

- check your manual calculations again

- check your setup in MYOB is correct.

If your figures still do not agree, contact your trainer to discuss. Any errors made during the MYOB setup will be carried through to Assessment 3 if not corrected.

h. Draft an email to the Finance Manager, Roh Sales, using the email template [FNSTPB402_02_Project_Email Template_V1](#) seeking approval to process the payroll for the week ending 29 May 2022. Take a screenshot of the payroll verification report and include it in the body of the email. Upload the email with your assessment.

[Approximate word count: 50 words + report]

Marking Guide Assessor Instructions

The student must:

- Use the Time Sheet Summary - FNSTPB402_02_AG_Project_Time Sheet Summary_V1 to process payroll for the week ending 29 May 2022 by completing steps one to four as outlined in OZ Office Supplies Payroll Policy and Procedures.
- Draft an email to the Finance Manager using the email template FNSTPB402_02_Project_Email Template_V1 seeking approval to process the payroll for the week ending 29 May 2022. They must include a screenshot of the payroll verification report in the body of the email.

A sample answer is provided below. The reports in the student's submission **must agree** with the sample answer below.

Email Template

To:	Finance Manager – Roh Sales
From:	Payroll Officer – Kelly James
Subject:	MYOB Payroll Verification Report for Week ending 29/05/2022
Attachments:	Click or tap here to enter text. Click or tap here to enter text. Click or tap here to enter text.

Good afternoon Roh,

Please find attached the MYOB Payroll Verification Report for the pay week ending 29/05/2022. Could you please review the payroll data and approve it for processing? Please let me know if you have any questions.

Payroll verification report

Employee name	Pay period	Pay cycle	Gross pay (\$)	Net pay (\$)
Alex Anderson	23 May 2022 to 29 May 2022	Weekly	1,550.15	1,219.15
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
30/05/2022	AMP MYLIFE MYSUPER		41.03	80,000.00
Pay Item name	Type	Hours		Amount (\$)
Base Salary	Salary and wages			1,538.46
First Aid Allowance	Salary and wages			11.69
Union Fee	Deductions			10.00
Annual Leave Accrual - Salary	Leave	2.88		
Personal Leave Accrual Salary	Leave	1.44		
PAYG Withholding	Taxes			321.00
Superannuation Guarantee	Superannuation			155.02
Ben Xing	23 May 2022 to 29 May 2022	Weekly	868.80	703.80
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
30/05/2022	AMP MYLIFE MYSUPER		23.17	45,177.60
Pay Item name	Type	Hours		Amount (\$)
Base Salary	Salary and wages			868.80
Union Fee	Deductions			10.00
Annual Leave Accrual - Salary	Leave	2.88		
Personal Leave Accrual Salary	Leave	1.44		
PAYG Withholding	Taxes			105.00
Salary Sacrifice - \$50.00	Superannuation			50.00
Superannuation Guarantee	Superannuation			86.88
Kris Cox	23 May 2022 to 29 May 2022	Weekly	1,001.04	719.00
Date of payment	Superannuation fund		Hourly rate (\$)	Annual salary (\$)
30/05/2022	AMP MYLIFE MYSUPER		35.73	69,673.50
Pay Item name	Type	Hours		Amount (\$)
Commission	Salary and wages			175.50
Base Hourly	Salary and wages	23.00		821.79
Uniform Allowance	Salary and wages			3.75
PAYG Withholding	Taxes			282.04
Superannuation Guarantee	Superannuation			99.73

Kind regards

Kelly James

Payroll Officer

7 Holden Street Camperdown NSW 2482

Phone 0408 040 810

payrollofficer@ozofficesupplies.com.au

Assessment checklist:

Students must have completed all activities within this assessment before submitting. This includes:

Task 1	Scope of services that you can provide as the Payroll Officer (Assessment Document)	<input type="checkbox"/>
Task 2	Information on two local experts (Assessment Document)	<input type="checkbox"/>
Task 3	Termination of employees (Assessment Document)	<input type="checkbox"/>
Task 4	<p>d. Screenshot of business settings and a screenshot of payroll settings</p> <p>f. Screenshot of employee's standard pay</p> <p>g. Manual Payroll Template:</p> <ul style="list-style-type: none">• Alex Anderson• Ben Xing• Kris Cox <p>h. Email to Finance Manager, which includes a Payroll register report for the week ending 29/05/2022.</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>



Congratulations, you have reached the end of Assessment 2!

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