



FNSTPB412

ASSESSOR GUIDE

## Establish and maintain payroll systems

Assessment 2 of 3

Project

## Tax Practitioners Board (TPB) BAS agent registration

In Australia if you want to provide BAS services for a fee or other reward, you must be registered with the Tax Practitioners Board (TPB).

To become a registered BAS agent, you must satisfy specific qualifications and experience requirements, which are set out in the Tax Agent Services Regulations 2022 (TASR).

You may apply to register as a BAS agent through one of two options outlined in the TASR (item 101 or 102), depending on your experience.

	Primary qualification	Board approved course in GST/BAS taxation principles	Voting member of a recognised BAS or tax agent association	Relevant experience
Accounting qualifications	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✗	1,400 hours in past four years
Professional association membership	At least Certificate IV Financial Services in bookkeeping or accounting	✓	✓	1,000 hours in past four years

### Summary of qualifications and experience requirements

- Item 101 - Accounting qualifications
  - A Certificate IV Financial services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
  - Board approved course in basic GST/BAS taxation principles (GST/BAS course)
  - 1,400 hours of relevant experience in the past four years.
- Item 102 - Professional association membership
  - A Certificate IV Financial services (or a higher award) in bookkeeping or accounting from a registered training organisation or an equivalent institution
  - Board approved course in basic GST/BAS taxation principles (GST/BAS course)
  - A voting member of a recognised BAS or tax agent association
  - 1,000 hours of relevant experience in the past four years.

### Board approved courses

Board approved courses are nationally recognised units that have been approved by the Tax Practitioners Board (TPB) for registration purposes.

FNSTPB401 - Complete business activity and instalment activity statements, and FNSTPB402 - Establish and maintain payroll systems are included in this FNS40217 Certificate IV in accounting and bookkeeping qualification. Together they meet the TPB approved course in basic GST/BAS taxation principles (GST/BAS course) academic requirements for registration as a BAS agent.

More information on [BAS agent registration](#) can be found on the TPB website.

## Education requirements of the Tax Practitioners Board (TPB)

This assessment is designed to meet the education requirements of the Tax Practitioners Board (TPB), which stipulate that a significant amount (at least 40%) of the assessment must be completed under some form of independent supervision.

Tasks that must be completed under independent supervision are:

- Task 4d
- Task 4e
- Task 4f
- Task 4g
- Task 4h

Please refer to the additional independent supervision instructions.

## 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
- Photo, audio, and video recording equipment (e.g. phone, camera, etc.)
- Basic calculator (handheld or on a computer)
- Webcam and headset (for watching/listening to videos, webinars etc.)

This assessment task is divided into five (5) 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 to download and access the following documents:

- Company & Payroll Information
- Payroll Policy & Procedures (Retained from Assessment 1)
- Chart of Accounts
- Employee Information
- Time Sheet Summary May 2022
- Email Template
- **Weekly Tax Tables 2021-22 FY**



## 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 & Payroll Information
- OZ Office Supplies Payroll Policy & Procedures
- OZ Office Supplies Employee Information
- OZ Office Supplies Time Sheet Summary May 2022
- OZ Office Supplies Email Template
- ATO Weekly Tax table 2021 - 2022

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.

### 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 five staff:

- A manager
- An office administrator
- A NSW sales representative
- A merchandiser
- A warehouse store person.

OZ Office Supplies 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 and paying the wages for the week ending 29 May 2022, you access the following supporting documents:

- **Company and Payroll Information**
- **Payroll Policy & Procedures**
- **Employee Information**
- **Time Sheet Summary May 2022**
- **Chart of Accounts for Import**
- **Weekly Tax Tables 2021-22 FY**
- **Email template**

The supporting documents are provided in the learning platform under the Assessment 2 tab. They will automatically download once clicked.

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. These must be considered and followed throughout this assessment.

## Task 1

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

- a. 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]

- b. 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 candidate must:

- a. Describe the scope of payroll services that a BAS agent can provide and include a link to the websites they used in their research.
- b. 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.

Answer Task 1	
a. Scope of payroll services that a BAS Agent can provide.	<p>The candidates' responses <b>must cover</b> the following points.</p> <p>BAS agents can:</p> <ul style="list-style-type: none"><li>• Apply to the Registrar for an ABN on behalf of a client.</li><li>• Code transactions, tax invoices and transferring data onto a computer program for clients through processes that require interpreting or applying a BAS provision.</li><li>• Confirm figures to be included in a <b>client's activity statement</b>.</li><li>• Complete activity statements on behalf of an entity or instruct the entity which figures to include.</li><li>• Provide advice about or confirm the withholding of tax obligations for a client's employees.</li><li>• Provide services declared BAS services through a legislative instrument issued by the TPB.</li><li>• Prepare and provide an income statement that may include reportable fringe benefits amounts and the reportable employer superannuation contributions.</li><li>• Register or provide advice on registration for GST or PAYG withholding.</li><li>• Provide services under the Superannuation Guarantee (Administration) Act 1992 to the extent that they relate to a payroll function or payments to contractors.</li><li>• Advice about a SGC liability, including calculating the liability and preparing the SGC statement.</li><li>• Advice about the offsetting of late payments of superannuation contributions against the SGC.</li></ul>

	<a href="#">BAS Agents   TPB</a>
<p>b. Circumstances where a payroll service provider does not need to register as a Tax or BAS Agent.</p>	<p>The candidates' responses <b>must cover</b> 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"> <li>• 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 in-house service providers.</li> <li>• The services are not provided for a fee or other reward.</li> <li>• The services provided do not meet the tax agent service definition (including BAS service). Such services include, for example: - <ul style="list-style-type: none"> <li>○ data entry, providing the data entry does not require the interpretation or application of a taxation law</li> <li>○ coding of transactions based on instructions provided</li> <li>○ processing of payments</li> <li>○ 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,</li> <li>○ preparing bank reconciliations</li> <li>○ determining State/Territory obligations or entitlements (including payroll tax and WorkCover).</li> </ul> </li> </ul> <p><a href="#">Bookkeeper vs BAS Agent (icb.org.au)</a></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 candidate 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. For example, candidates could identify certified MYOB consultants at the following link, and according to the area they are located in, [Enterprise Partners | MYOB Australia](#). The person or organisation listed by the candidate must have payroll expertise. A sample answer is provided below.

#### Answer Task 2

##### 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

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

##### CTM

CT Matters

SYDNEY

02 9362 0804

[info@ctmatters.com.au](mailto: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

- a. Name and explain the legislation that covers notice of termination and final pay for Australian workers. (Include the division, part and chapter)  
[Approximate word count: 50 words]
- b. Access the Fair Work Ombudsman website and identify how much notice OZ Office Supplies' employees must be given if their employment is to be terminated.  
[Approximate word count: 70 words]
- c. Outline 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: 75 words]
- d. Explain OZ Office Supplies' review procedure for termination payments before paying the employee their final pay.  
[Approximate word count: 220 words]

Answer Task 3											
a.	<p><b>Assessor Instructions</b></p> <p>Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must be within the specified word limit and reflect the exemplar answers below.</p> <p>Division 11 of Part 2-2 of Chapter 2 of the <i>Fair Work Act 2009</i> 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.</p>										
b.	<p><b>Assessor Instructions</b></p> <p>Candidates' responses must match the sample answer below.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Period of continuous service</th> <th>Minimum notice period</th> </tr> </thead> <tbody> <tr> <td>1 year or less</td> <td>1 week</td> </tr> <tr> <td>More than 1 year - 3 years</td> <td>2 weeks</td> </tr> <tr> <td>More than 3 years - 5 years</td> <td>3 weeks</td> </tr> <tr> <td>More than 5 years</td> <td>4 weeks</td> </tr> </tbody> </table> <p>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.</p> <p><a href="#">Notice of termination &amp; redundancy pay - Fair Work Ombudsman</a></p>	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
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										
c.	<p><b>Assessor Instructions</b></p>										

	<p>Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must be within the specified word limit and reflect the exemplar answers below.</p> <p>If the employer pays out the notice, the amount paid to the employee must equal the total amount the employee would have been paid if they worked until the end of the notice period. This includes:</p> <ul style="list-style-type: none"> <li>• incentive-based payments and bonuses</li> <li>• loadings</li> <li>• monetary allowances</li> <li>• overtime</li> <li>• penalty rates</li> <li>• any other separately identifiable amounts.</li> </ul> <p>If the employer pays out the notice, the employee does not accrue any annual leave for the notice period they were paid out for.</p> <p style="text-align: center;"><a href="#"><u>Notice of termination &amp; redundancy pay - Fair Work Ombudsman</u></a></p>
d.	<p><b>Assessor Instructions</b></p> <p>Candidates' responses will likely include different wording than the sample answers provided. However, the acceptable responses must be within the specified word limit and reflect the exemplar answers below.</p> <p>All termination payments above \$1,500.00 must be reviewed and evaluated by the Finance Manager. The process for reviewing termination payments is as follows:</p> <ol style="list-style-type: none"> <li>1. Gather necessary documentation: The Finance Manager must be provided with all relevant documentation related to the termination payment, including the employee's contract, relevant company policies, and documentation related to the termination itself, such as a termination letter or severance agreement.</li> <li>2. Review the termination payment: The Finance Manager should thoroughly review the payment to ensure it complies with all applicable laws and regulations and OZ Office Supplies policies and procedures. This may involve reviewing calculations to ensure the payment amount is accurate, verifying that the payment is being made for a valid reason, and ensuring that any tax implications have been adequately accounted for.</li> <li>3. Provide recommendations: Based on the Finance Manager's evaluation, they should provide recommendations for any necessary changes or corrections to the termination payment. This may involve communicating with the relevant parties, such as the payroll office or legal counsel, to ensure that any necessary adjustments are made before the payment is processed.</li> <li>4. Final approval: Once any necessary changes have been made, the Finance Manager should provide final approval for the termination payment to be processed. This involves signing off on the payment documentation.</li> </ol>

## Task 4

This assessment is designed to meet the education requirements of the Tax Practitioners Board (TPB), which stipulate that a significant amount (at least 40%) of the assessment must be completed under some form of independent supervision. Tasks that must be completed under independent supervision are:

- Task 4d
- Task 4e
- Task 4f
- Task 4g
- Task 4h

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:

### Task 4a

Download a copy of the following information provided by OZ Office Supplies:

- OZ Office Supplies Payroll Policy and Procedures
- OZ Office Supplies Employee Information

You must refer to these documents throughout this assessment.

### Guidance to Assessors About This Task

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

The candidate 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.

- OZ Office Supplies Payroll Policy and Procedures. The purpose of this document is to provide Candidates 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. The purpose of this document is to provide Candidates with the personal and payroll information for OZ Office Supplies' five staff. This information will be used to set up the employee card.

## Task 4b

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

### Guidance to Assessors About This Task

Candidates must have a good understanding of how to set up payroll in MYOB Business. They are encouraged to refresh their learning in the LMS before starting the setup. Tasks 4d – 4h are designed to meet the education requirements of the Tax Practitioners Board (TPB) and must be completed under independent supervision.

## Task 4c

To complete this assessment, you will need to download Smart Books Chart Of Accounts and configure a MYOB File.

**Please be aware that the MYOB license provided to you is for educational purposes only.**

Key details about your MYOB educational license:

- License Type: Educational
- Access Duration: 6 months
- Relevant Modules that use MYOB:
  - FNSTPB412 Establish and maintain payroll systems
  - FNSTPB411 Complete business activity and instalment activity statements
  - FNSACC418 Work effectively in the accounting and bookkeeping industry
  - FMSACC426 Set up and operate computerised accounting systems

It's crucial to complete the four modules within this 6-month timeframe. If, for any reason, you are unable to finish these modules within six months, you must take the following steps:

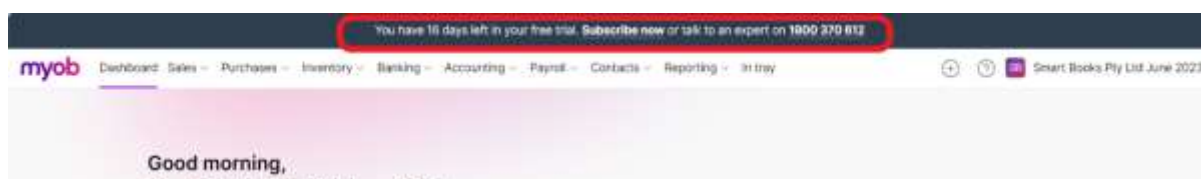
- Contact MYOB Help: Reach out to MYOB support for assistance. Located in the top right corner of the dashboard (to access this, you need first to set up your MYOB file)



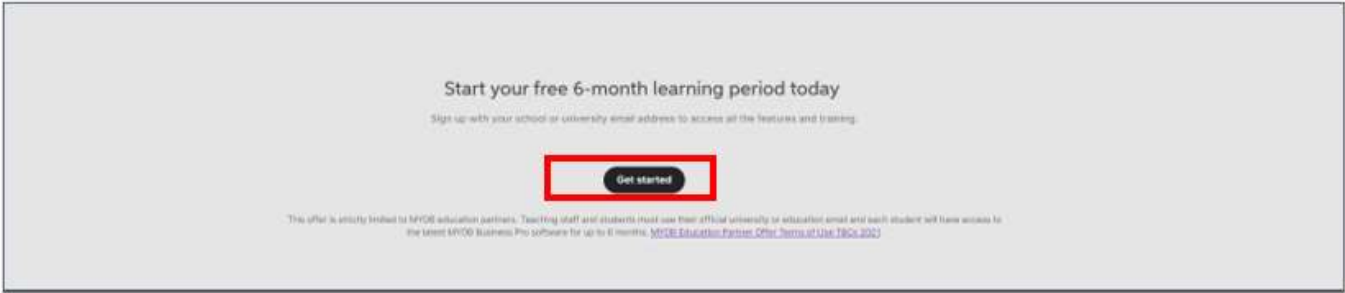
- Request Extension: Ask for an extension due to course requirements.

We encourage you to manage your time effectively and plan your coursework accordingly. Failure to contact MYOB help before your trial expires will result in losing access to your MYOB file, and any work you have completed to date will be irretrievably lost.

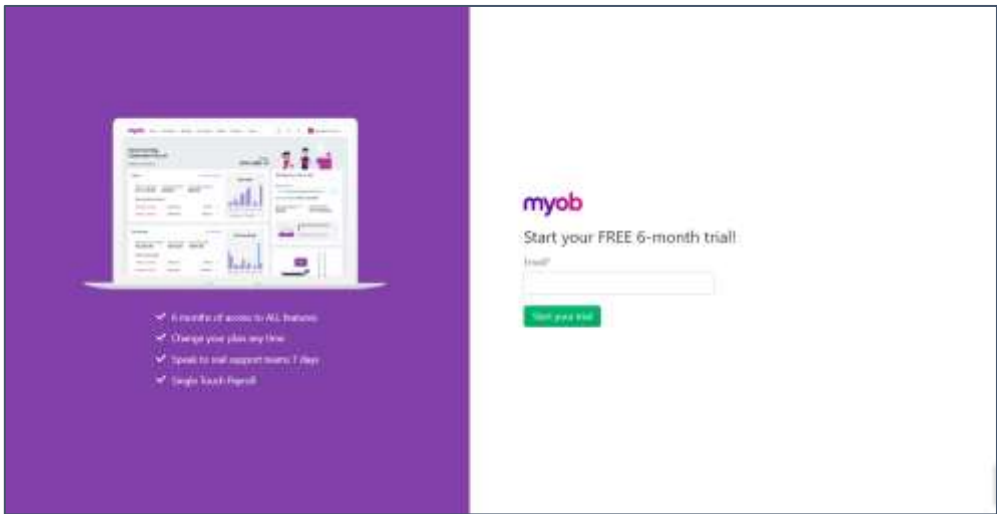
At the top of the dashboard, you'll find information indicating the remaining days in your MYOB trial version. (to access this, you need first to set up your MYOB file)



To complete this task, access the website: <https://www.myob.com/au/campaign/education-trial> and select 'Get started.'




Enter the email address you use to access your Colab course and click Start your trial.




Enter your first name, last name, phone number and Business Name – OZ Office Supplies.

Set your MYOB password.

Select 'Access your software now'.




# What happens next?



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

[Access your software now](#)

Add the ABN 26 008 672 179 and select next.



**1** ABN

**2** Business details

**3** Personalise

### Let's start with your ABN

Adding your Australian Business Number (ABN) helps us to customise your software to your business. You'll save time by having the right setup from the start.

ABN

[Find your ABN ↗](#)

**i** If you don't have an ABN you can add this in later.

[Next](#)

- Check your business name is correct (OZ Office Supplies)
- Tick **Yes**, the business is registered for GST
- From the drop-down menu, select **Company** as the business type.



**myob**

ABN  
 **2 Business details**  
 3 Personalise

### Business details

ABN

Business name\*

Is this business registered for GST?\* ⓘ  
 Yes  
 No

What type of business is this?\*  
 ▼

- From the drop-down menu, select **Retail** for your business's industry
- Select **Student or teacher** as your role in the business
- Select **Yes**, the business has employees.

**myob**

ABN  
 Business details  
 **3 Personalise**

### Personalise your software

We'll set up your software to suit you.

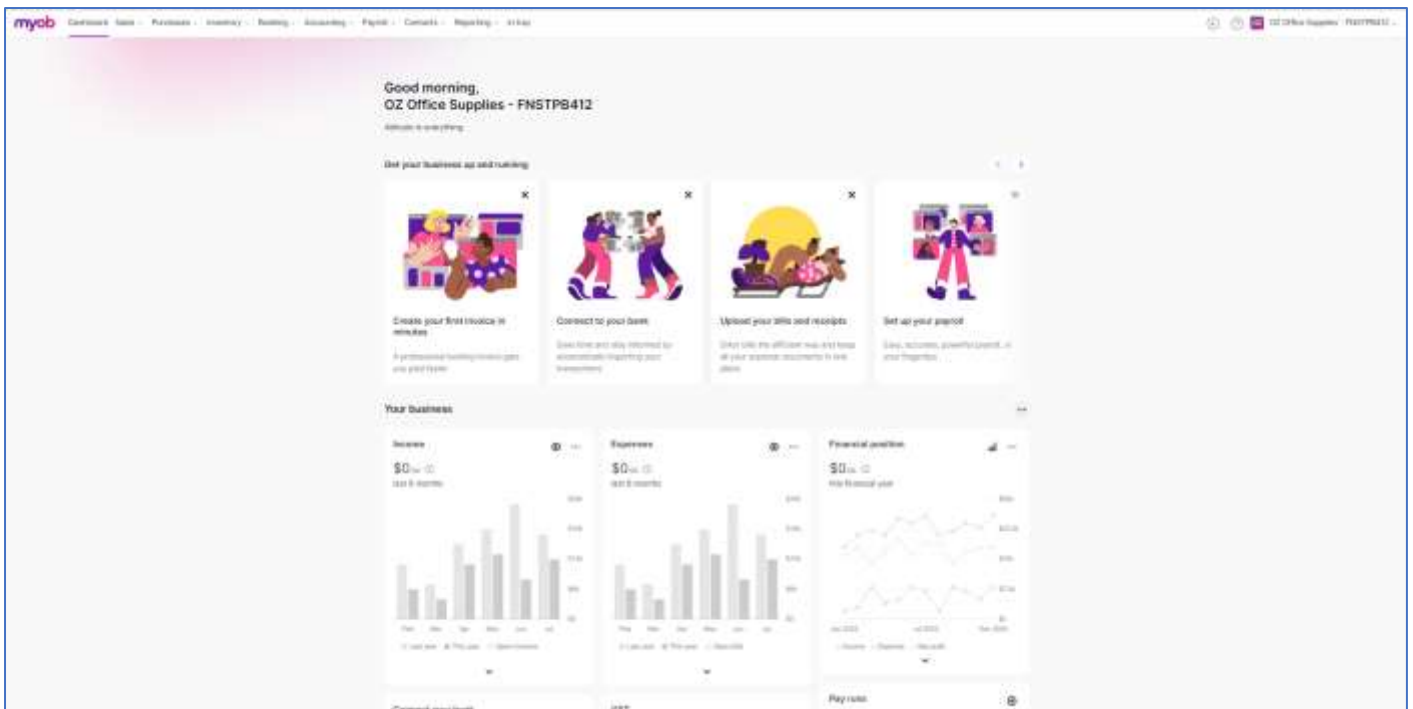
What industry is this business in?\*  
 ▼

What's your role in this business?\*  
 Accountant  
 Owner or employee  
 Bookkeeper  
 **Student or teacher** ⓘ

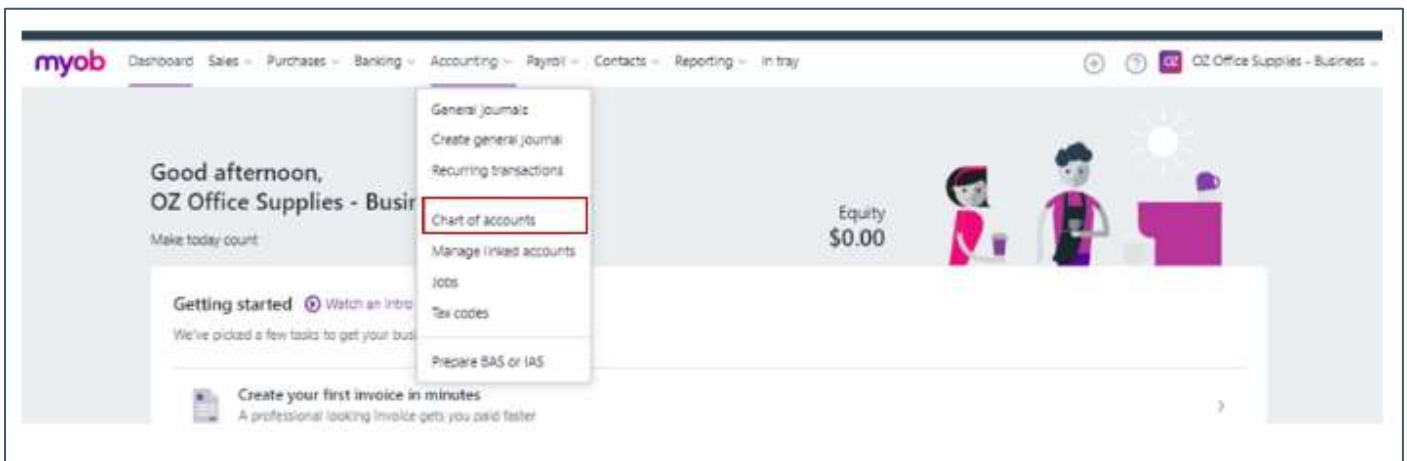
Does the business have employees?\*  
 Yes  
 No

Do you need to move data from Xero, Quickbooks Desktop or Reckon?  
 Yes, I need to move data to my MYOB software.

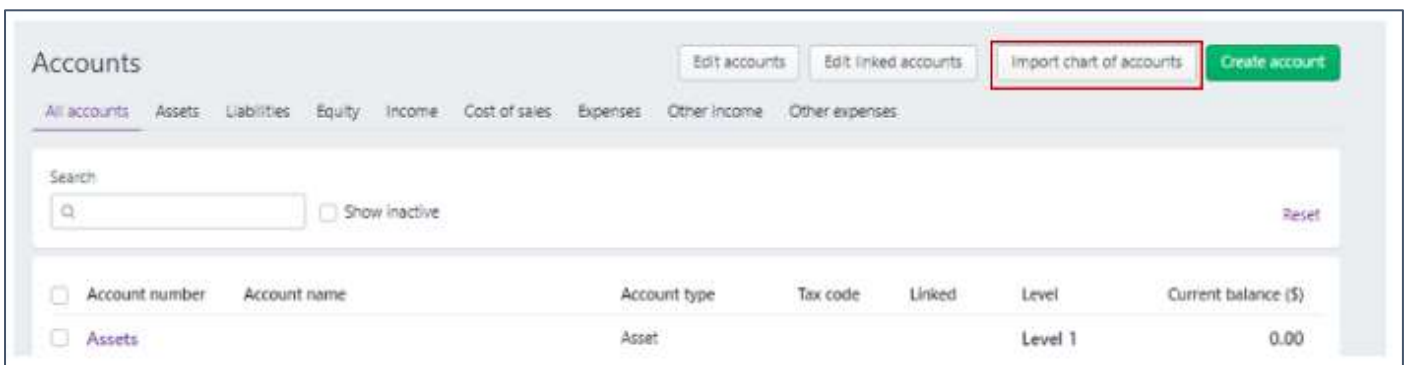
Once you have done this, select **Finish set up**. You will then be redirected to the MYOB dashboard.



Select the Accounting tab, and from the drop-down menu, select **Chart of accounts**.



And then, select **Import chart of accounts** to import the chart of accounts you downloaded.



## Import and export data

Import Export

Data type\* Chart of accounts

Upload file\* Browse

FNSTPB412\_02\_Project\_Chart of Accounts\_V1.txt 772 Bytes

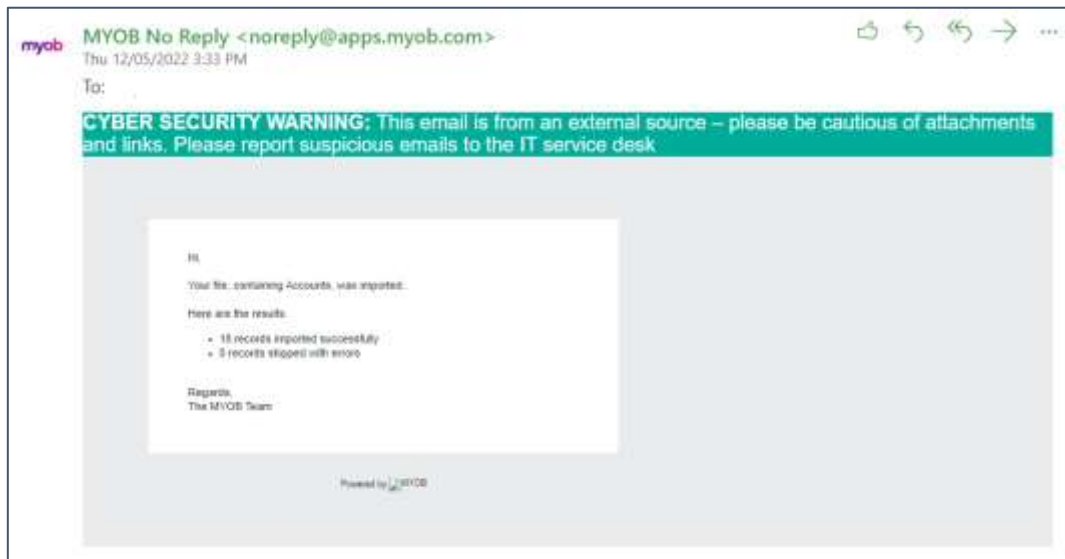
**i** You can import files in CSV or TXT tab-separated format. They must have a header row, all mandatory fields, and be under 25MB.

If duplicate records are found Update existing data

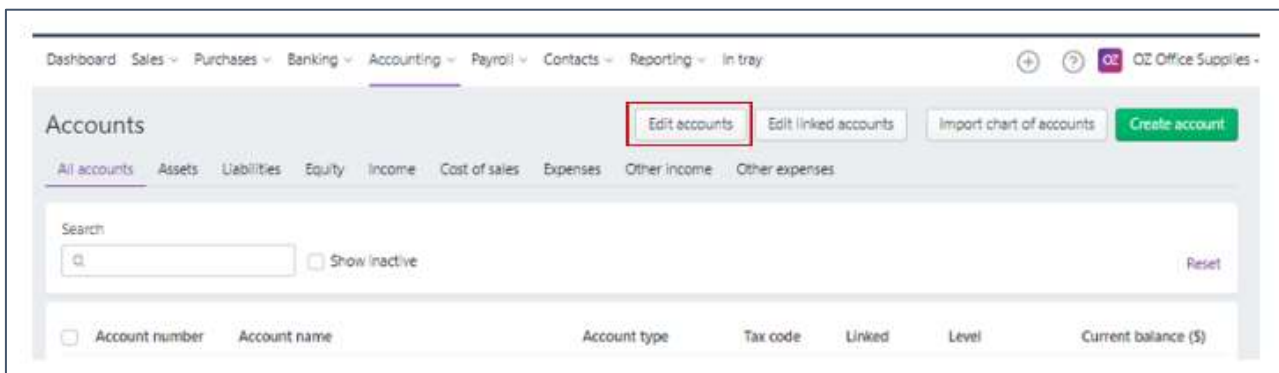
Delete unused accounts

Import

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



Select the Accounting tab, and from the drop-down menu, select Edit accounts from the menu.



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

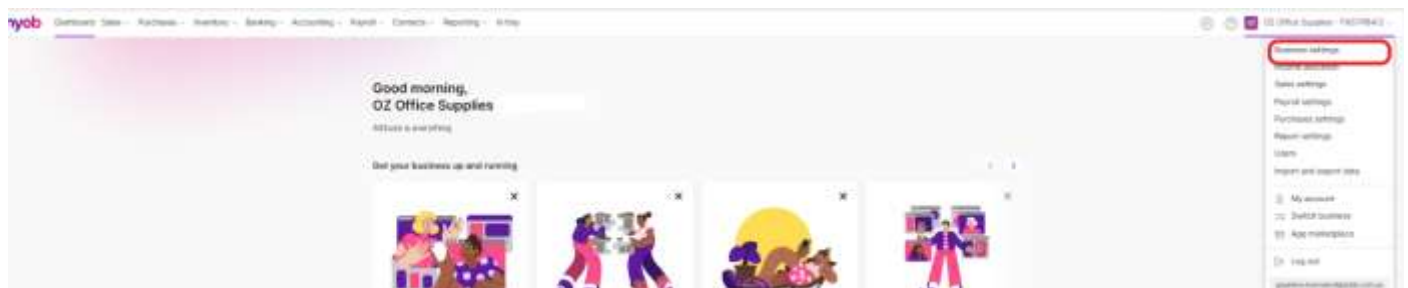
OPENING BALANCE DATE: 01/07/2020  
RESERVE BALANCE: \$0.00

Account number	Account name	Account type	Tax code	Opening balance (\$)	Current balance (\$)
<b>Assets</b>					
				0.00	0.00
1-1110	NAB Bank Account	Bank	N-T	100,000.00	0.00
1-1120	Uninvested 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
1-1902	Deposits To Suppliers	Other current asset	N-T	0.00	0.00
				0.00	0.00
<b>Liabilities</b>					
				0.00	0.00
2-1140	Accounts Payable	Accounts payable	N-T	0.00	0.00
2-1212	GGF Debits	Other current liability	N-T	0.00	0.00
2-1250	RWG Withholding Payable	Other current liability	N-T	0.00	0.00
2-1335	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	ABH Withholding	Other current liability	N-T	0.00	0.00
2-1385	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
				0.00	0.00
<b>Equity</b>					
				0.00	0.00
3-1000	Owner's Funds Introduced/Personal	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 Earnings	Equity	N-T	0.00	0.00
				0.00	0.00
<b>Income</b>					
				0.00	0.00
<b>Cost Of Sales</b>					
				0.00	0.00
<b>Expenses</b>					
				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
				0.00	0.00
<b>Other Income</b>					
				0.00	0.00
<b>Other Expenses</b>					
				0.00	0.00
9-2000	Income Tax Expense	Other expense	N-T	0.00	0.00

Click Save

Configure business details.

In the top right-hand corner, click on the business name. From the drop-down menu, select Business settings.



Use the company information in [Company & Payroll Information document](#) to update:

- Business details
- Industry details
- Contact details
- Financial year details

Once you have completed the setup, use the snipping tool to capture a screenshot of the business settings. Paste the screenshots into the table below.

Business details
<p><b>Assessor Instructions</b> The Candidate submission <u>must agree</u> with the sample answer below.</p> <div><p><b>Business details</b></p><p>MYOB serial number 615877814036</p><p>Business name* <input type="text" value="OZ Office Supplies Pty Ltd"/></p><p>Trading name <input type="text" value="OZ Office Supplies"/></p><p>ABN <input type="text" value="26 008 672 179"/></p><p>GST branch number ⓘ <input type="text"/></p><p>ACN <input type="text" value="008 672 179"/></p><p>Client code <input type="text"/></p></div>
Industry details
<p><b>Assessor Instructions</b> The Candidate submission <u>must agree</u> with the sample answer below.</p> <div><p><b>Industry details</b></p><p>Business industry <b>Retail Trade</b></p><p>Specific industry code <input type="text" value="Newspaper and Book Retailing"/></p></div>
Contact details
<p><b>Assessor Instructions</b> The Candidate submission <u>must agree</u> with the sample answer below.</p> <div><p><b>Contact details</b></p><p>Address <input type="text" value="7 Holden Street, Camperdown NSW 2482"/></p><p>Website <input type="text"/></p><p>Email <input type="text" value="info@ozofficesupplies.com.au"/></p><p>Phone <input type="text" value="0408 040 810"/></p><p>Fax <input type="text"/></p></div>

## Financial year details

### Assessor Instructions

The Candidate submission **must agree** with the sample answer below.

#### Financial year

Current financial year

[Start new financial year](#)

Last month in financial year ⓘ

Financial Year **1 Jul 2021 to 30 Jun 2022**

Opening balance date ⓘ  2022

Cannot record transactions before **1 May 2022**

ⓘ Changing these dates can affect business reporting and account opening balances. Check with an advisor if you're unsure. [Learn more](#)

## Task 4d

*Task 4d contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.*

Using the background information for OZ Office Supplies (provided at the beginning of this assessment document) and the company and payroll information provided in the Company & Payroll Information document, complete the following:

- Configure the payroll settings
- Link the payroll accounts. Use Kelly James 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 following payroll settings:

- General payroll information
- Superannuation funds
- Pay slip email defaults

and Linked Account details. Paste the screenshots into the table below.

## Assessor Instructions

### Payroll Settings

The candidate must select 'Payroll settings' from the drop-down menu next to the company name. Under the payroll settings tab, the candidate 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 candidate in FNSTPB412\_02\_Project\_Company&PayrollInformation\_V1.

General Payroll Information	
Number of payroll hours in a full-time week	38 hours
Payroll Period	Monday – Friday (starting on Monday)
Uses timesheets to track employee hours	No
Cents to round net pay down to	5 cents
Company default Superannuation Fund	AMP MYLIFE MYSUPER Employer membership no. - 1234567
Withholding Payer Number	00 484 424 191
Payslips to be emailed from	Kelly James
Reply to email address	<a href="mailto:info@ozofficesupplies.com.au">info@ozofficesupplies.com.au</a>
All employees belong to the Office Supplies Union.	

## Details

The default Full – time employee weekly hours are set at 38.

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 Candidate will need to set this up. To do this, they need to select 'create superannuation fund'. The Candidate must select AMP MYLIFE MYSUPER from the fund name drop-down menu. The Name, SPIN/USI and Fund ABN will prepopulate. The Candidate must add the Employer membership number – 1234567. After adding the superannuation fund, Candidates must select this as the default superannuation fund.

## Timesheets

OZ Office Supplies employees do not use timesheets to track employees' hours. When the Candidate 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 Candidate in the company and payroll information.

## Employment classifications

The employment classifications are award classifications assigned to employees in the employee card. MYOB contains construction employment classifications by default. Candidates do not need to change these until later in the assessment when they enter employee information into MYOB.

## Payslip email defaults



Payslips are emailed. The email includes a default email message. The Candidate must include a subject relevant to payroll.

The Candidate submission **must agree** with the sample answers below.

## Payroll Settings

### General payroll information

#### Payroll settings

[General payroll information](#) [Superannuation funds](#) [Employment classification](#) [Pay slip email defaults](#)

##### 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](#)

---

##### Timesheets

Use timesheets to track employee hours

Week starts on

### 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](#)

### Payslip email defaults

## Linking the payroll accounts

Under the 'Accounting' tab, the Candidate must select 'Manage linked accounts' from the drop-down menu and navigate to the 'Payroll' tab. The Candidate 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 Cash & Cheque Payment	1-1110 NAB Bank Account BSB: 111-222 Account: 1234567 Name: OZ Office Supplies Bank code: EBA Direct Entry ID: 2333
Account for Electronic Payment	1-1171 Payroll Clearing Account <b>This account is used to reconcile the net payment amount of the payroll to the transactions from the bank account.</b>
Account for Wages Expense	6-4100 Salary & Wages Expense <b>This account is used to record the gross wages and salary expense for the pay run.</b>
Account for Superannuation Expense	6-4200 Superannuation Expense <b>This account is used to track SGC Super expense transactions</b>
Account for First Aid Allowance	6-4230 First Aid Allowance
	<b>This account is used to record the first aid allowance expense transactions.</b>
Account for Uniform Allowance	6-4240 Uniform Allowance <b>This account is used to record the uniform allowance expense transactions.</b>
Account for PAYG Withholding	2-1350 PAYG Withholding Payable <b>This account will track the PAYG liability.</b>
Account for Superannuation Liability	2-1360 Superannuation Payable <b>This account will track the Superannuation liability.</b>
Account for Union Fees Payable	2-1370 Union Fees Payable <b>This account will track the Union Fees liability.</b>

### Assessor Instructions

The Candidate submission **must match** with the sample answer below.

## Linked Payroll Accounts:

### 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 \*

### Linked accounts

Accounts & Banking Sales Purchases Payroll

Bank account for cash payments	<input type="text" value="1-1110 NAB Bank Account"/>	▼
Bank account for cheque payments	<input type="text" value="1-1110 NAB Bank Account"/>	▼
Bank account for electronic payments	<input type="text" value="1-1171 Payroll Clearing Account"/>	▼
Default employer expense account	<input type="text" value="6-4200 Superannuation Expense"/>	▼
Default wages expense account	<input type="text" value="6-4100 Salary &amp; Wages Expense"/>	▼
Default tax/deductions payable account	<input type="text" value="2-1350 PAYG Withholding Payable"/>	▼

## Task 4e

*Task 4e Contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.*

Research and familiarise yourself with the relevant state and modern awards OZ Office Supplies employees are paid under. Create a profile for each employee using the information provided in the relevant award and the Employee Information document.

### Assessor Instructions

To create a new employee, the Candidate must go to the payroll menu, choose 'Employees' from the drop-down menu, and click 'Create employee'. The Employee self-onboarding will appear. Candidates must skip this and add [the employee details for the five employees](#).

The table below lists the details that **must** be entered on each tab. This information is provided to the Candidate in FNSTPB412\_02\_Project\_EmployeeInformation

OZ Office Supplies Pty Ltd

Employee Information

	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5
Last name	Anderson	Xing	Cox	Alvarado*	Ritson
First name	Alex	Ben	Kris	Taylor	Codie
Employee Card ID	OZOS0-1	OZOS0-2	OZOS0-3	OZOS0-4	OZOS0-5
Address	5 Sydney Way	2 Karawang Street	5 Knight Street	2 Grevillea Street	4 Chapman Avenue
City	Sydney	Sydney	Sydney	Eastern Creek	Leura
State	NSW	NSW	NSW	NSW	NSW
Postcode	2000	2000	2000	2766	2780
Email	alexa@gmail.com	ben.xing@outlook.com	Kriscox1993@hotmail.com	tsalvarado146@gmail.com	codieritson11@hotmail.com
Phone	0427 282 989	0412 345 989	0487 342 898	0401 809 093	0431 949 141
Position	Manager	Office Administrator	Sales Representative	Merchandiser	Warehouse Storeperson
Award Classification	General Retail Industry Award [MA000004]	General Retail Industry Award [MA000004] Retail employee level 2	Commercial Sales Award [MA000083]	Commercial Sales Award [MA000083] - Merchandiser	Storage Services and Wholesale Award [MA000084] Storeworker grade 3.
DOB	20/5/1972	19/4/1982	19/5/1993	24/01/1999	26/3/1995
Gender	Female	Male	Female	Male	Male
TFN	111 111 111 Please note all employees would have an individual TFR. However, for this MYOB exercise, they need to be the same.	111 111 111 Please note all employees would have an individual TFR. However, for this MYOB exercise, they need to be the same.	111 111 111 Please note all employees would have an individual TFR. However, for this MYOB exercise, they need to be the same.	111 111 111 Please note all employees would have an individual TFR. However, for this MYOB exercise, they need to be the same.	111 111 111 Please note all employees would have an individual TFR. However, for this MYOB exercise, they need to be the same.
TFN Status	Has provided TFN	Has provided TFN	Has provided TFN	Has provided TFN	Has provided TFN
Residency status	Australian Resident for tax purposes	Australian Resident for tax purposes	Australian Resident for tax purposes	Non-resident for tax purposes in Australia (417 Working Holiday visa) from Brazil	Australian Resident for tax purposes

Tax detail	Tax-free threshold	Tax-free threshold and Student Loan	No Tax-Free Threshold	Foreign Resident	Tax-free threshold
Tax rebates per year	\$1,655.00	N/A	N/A	N/A	N/A
Extra Tax per Pay	N/A	\$70.00	N/A	N/A	N/A
Start Date	23 May 2022	23 May 2022	23 May 2022	23 May 2022	23 May 2022
Employment Basis	Permanent Full - Time	Permanent Full - Time	Temporary Casual	Temporary Part-Time 30 hours per week	Permanent Full - Time
Salary Package	Salary - \$80,000.00 per year Annual Leave Personal Leave Annual Leave Loading First Aid Allowance \$11.69 per week	Salary - \$45,177.60 per year Annual Leave Personal Leave Annual Leave Loading	Hourly - \$35.73 (\$28.58 + casual loading) Commission Uniform Allowance: \$3.75 per week based on 3 days.	Hourly pay rate Mon - Fri: \$21.14 Sat Rate: \$31.71 (rate x 1 ½) Per KM Travel Allowance: 0.78 per km Uniform Allowance: \$6.25 per week based on 5 days. Annual Leave Personal Leave Annual Leave Loading	Salary - \$45,687.20 per year Annual Leave Personal Leave Annual Leave Loading First Aid Allowance \$13.57 per week
Superfund	AMP MYLIFE MYSUPER	AMP MYLIFE MYSUPER	AMP MYLIFE MYSUPER	MYLIFE MYSUPER	REST INDUSTRY SUPER
Super membership No.	012 002	012 876	012 855	442 324	998 345
Super category	Superannuation Guarantee 10% Super on Gross Earnings and First Aid Allowance	Superannuation Guarantee 10% Super on Gross Earnings \$50 per week Salary Sacrifice Super	Superannuation Guarantee 10% Super on Gross Earnings, including Commission	Superannuation Guarantee 10% Super on Gross Earnings, Including Saturday Rate and per KM Travel Allowance	Superannuation Guarantee 10% Super on Gross Earnings and First Aid Allowance
Entitlements category	Annual Leave Personal Leave	Annual Leave Personal Leave	N/A	Annual Leave Personal Leave	Annual Leave Personal Leave
Union fees	10.00 p/w - Deduction	10.00 p/w - Deduction	N/A	10.00 p/w - Deduction	10.00 p/w - Deduction

Payment method	Electronic	Electronic	Electronic	Electronic	Electronic
Bank a/c	BSB 111-111 A/C 226644 Alex Anderson (\$200 each pay)  BSB 111-111 A/C 229876 A Anderson & G Anderson (balance of weekly payment)	BSB 222-222 A/C 336677 Ben Xing	BSB 111-000 A/C 334455 Kris Cox	BSB 123-000 A/C 9387775 TC and PL Alvarado	BSB 034-011 A/C 464719111 Codie Ritson (\$150 each pay) BSB 034-011 A/C 464717676 Codie Ritson (balance of weekly pay)

## Assessor Additional information

Taylor Alvarado is on a 417 Working Holiday visa. Smart Books is not registered as an employer of WHMs. Smart Books must withhold tax at the foreign resident tax rates starting at 32.5%.

Taylor Alvarado's personal leave must be set up as Personal leave Part-time hourly.  $30\text{hrs} \times 2\text{ weeks} = 60\text{ hrs} / 52 = 1.15384\text{ hrs per pay period}$ .

**Leave information**

Calculation basis: Equals hours per pay period

Hours: 1.153

Per: Pay period

Show leave balance on pay slips

Carry remaining leave over to next year ⓘ

Taylor Alvarado's annual leave must be set up as Annual leave Part-time hourly.  $30\text{hrs} \times 4\text{ weeks} = 120\text{ hrs} / 52 = 2.30769\text{ hrs per pay period}$ . The leave balance must be shown on the payslip.

**Leave information**

Calculation basis: Equals hours per pay period

Hours: 2.307

Per: Pay period

Show leave balance on pay slips

Carry remaining leave over to next year ⓘ

Link wage pay item



## Task 4f

*Task 4f contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.*

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 document you downloaded. Edit any errors you identify.

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

### 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 Candidate 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, Ben Xing, Taylor Alvarado and Codie Ritson
- Uniform Allowance – The uniform allowance is exempt from PAYG - Assigned to Kris Cox and Taylor Alvarado
- 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 and Codie Ritson.
- Personal Leave pay – Assigned to Alex Anderson, Ben Xing, Taylor Alvarado and Codie Ritson

Annual Leave Accrual Salary – Assigned to Alex Anderson, Ben Xing, Taylor Alvarado and Codie Ritson.

To finalise the payroll setup, the Candidate must open the cards for each employee and check the information they have entered into MYOB against the employee information provided in the FNSTPB412\_02\_Company & Payroll Information to make sure it is all correct.

Alex Anderson Standard Pay

### Assessor Instructions

The Candidate submission **must agree** with the sample answer 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 38.00

Pay slip message

### All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
<b>Wages</b>			
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=""/>
<b>Deductions</b>			
Union Fee		Calculated	<input type="text" value=""/>
<b>Taxes</b>			
PAYG Withholding		Calculated	<input type="text" value=""/>
<b>Leave</b>			
Personal leave Full time salary		Calculated	
Annual leave Full time salary		Calculated	
<b>Expense</b>			
Superannuation Guarantee		<input type="text" value="0.00"/>	<input type="text" value=""/>

Ben Xing Standard Pay

### Assessor Instructions

The Candidate submission must agree with the sample answer 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 38.00

Pay slip message

## All allocated pay items ⓘ

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

Kris Cox Standard Pay

## Assessor Instructions

The Candidate submission **must agree** with the sample answer 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 38.00

Pay slip message

## All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
Wages			
Base Hourly	<input type="text" value="22.80"/>	<input type="text" value="814.64"/>	<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		<input type="text" value="0.00"/>	<input type="text" value=""/>

Taylor Alvarado Standard Pay

### Assessor Instructions

The Candidate submission must agree with the sample answer below.

# Taylor Alvarado

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 30.00

Pay slip message

## All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
<b>Wages</b>			
Base Hourly	<input type="text" value="30.00"/>	<input type="text" value="634.20"/>	<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=""/>
Overtime (1.5x)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value=""/>
Per KM Travel Allowance	<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=""/>
Uniform Allowance		<input type="text" value="6.25"/>	<input type="text" value=""/>
<b>Deductions</b>			
Union Fee		Calculated	<input type="text" value=""/>
<b>Taxes</b>			
PAYG Withholding		Calculated	<input type="text" value=""/>
<b>Leave</b>			
Annual leave Part time hourly		Calculated	
Personal leave Part time hourly		Calculated	
<b>Expense</b>			
Superannuation Guarantee		<input type="text" value="0.00"/>	<input type="text" value=""/>

Codie Ritson Standard Pay

### Assessor Instructions

The Candidate submission **must agree** with the sample answer below.

# Codie Ritson

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 38.00

Pay slip message

## All allocated pay items ⓘ

Name	Hours (hrs) ⓘ	Amount(\$)	Job ⓘ
<b>Wages</b>			
Base Salary		<input type="text" value="878.60"/>	<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="13.57"/>	<input type="text" value=""/>
<b>Deductions</b>			
Union Fee		Calculated	<input type="text" value=""/>
<b>Taxes</b>			
PAYG Withholding		Calculated	<input type="text" value=""/>
<b>Leave</b>			
Personal leave Full time salary		Calculated	
Annual leave Full time salary		Calculated	
<b>Expense</b>			
Superannuation Guarantee		<input type="text" value="0.00"/>	<input type="text" value=""/>

## Task 4g

*Task 4g Contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.*

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

Using the information in the timesheet summary and the Weekly-tax-table-2021-22 FY or the [ATO tax withheld calculator](#), manually calculate the payroll amount for each employee for the week ending 29 May 2022 in the manual payroll templates below.

## OZ Office Supplies Pty Ltd

### Timesheet Summary 23/05/2023 – 29/05/2023

Timesheet summary for the week ending 29 May 2022.

Employee Name	Alex Anderson	Ben Xing	Kris Cox	Taylor Alvarado	Codie Ritson
Ordinary Hours	Base Salary	Base Salary	Base Hourly 23 hours <ul style="list-style-type: none"> <li>• Monday 8 hours</li> <li>• Tuesday 7 hours</li> <li>• Wednesday 8 hours</li> </ul>	Base Hourly <ul style="list-style-type: none"> <li>• Tuesday 6 hours</li> <li>• Wednesday 6 hours</li> <li>• Thursday 6 hours</li> <li>• Friday 6 hours</li> <li>• Saturday (rate x1.5) 6 hours</li> </ul> 135 km travel allowance	Base Salary
Annual Leave	0	0	0	0	0
Annual Leave Loading	0	0	0	0	0
Personal Leave	0	0	0	0	0
Commission	NA	NA	\$175.50		
First Aid Allowance	\$11.69				\$13.57
Uniform Allowance			\$3.75	\$6.25	
Union Fees	\$10.00	\$10.00		\$10.00	\$10.00
Salary Sacrifice Super		\$50.00			



## Assessor Instructions

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

Manual Payroll Template			
Employee Name	Alex Anderson	Week Ending	29 May 2022
<b>Gross Wages</b>	<b>Amount</b>	<b>Earnings Subject to Super</b>	
Base Salary	\$1538.46	\$153.85	
Base Hourly			
Commission			
<b>Allowances</b>			
First Aid Allowance	\$11.69	\$1.17	
Uniform Allowance			
<b>Gross Earnings</b>	<b>\$1550.15</b>		
<b>Less Deduction</b>			
Union Fees	\$10.00		
Salary Sacrifice Super			
PAYG	\$321.00		
<b>Net Wages</b>	<b>\$1219.15</b>		
<b>Superannuation Calculation</b>			
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)		\$1550.15 x 10% = \$155.02	
Salary Sacrifice Super			
<b>Total Super</b>		<b>\$155.02</b>	

**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. (taking into account an annual tax rebate of \$1655.00)

Weekly earnings	Amount to be withheld			Weekly earnings	Amount to be withheld		
	With	No	tax-free threshold		With	No	tax-free threshold
	tax-free threshold	tax-free threshold			tax-free threshold	tax-free threshold	
1	2	3	1	2	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
<b>Gross Wages</b>	<b>Amount</b>	<b>Earnings Subject to Super</b>	
Base Salary	\$868.80	\$86.88	
Base Hourly			

Commission		
<b>Allowances</b>		
First Aid Allowance		
Uniform Allowance		
<b>Gross Earnings</b>	<b>\$868.80</b>	
<b>Less Deduction</b>		
Union Fees	\$10.00	
Salary Sacrifice Super	\$50.00	
PAYG	\$175.00	
<b>Net Wages</b>	<b>\$633.80</b>	
<b>Superannuation Calculation</b>		
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)		\$868.80 x 10% = \$86.88
Salary Sacrifice Super		\$50.00
<b>Total Super</b>		<b>\$136.88</b>

**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. Ben has elected to have \$70.00 additional tax deducted from his weekly salary. (\$105.00 + \$70 = \$175.00)

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
<b>Gross Wages</b>	<b>Amount</b>	<b>Earnings Subject to Super</b>	
Base Salary			
Base Hourly	\$821.79	\$82.18	
Commission	\$175.50	\$17.55	
<b>Allowances</b>			
First Aid Allowance			
Uniform Allowance	\$3.75		
<b>Gross Earnings</b>	<b>1001.04</b>		
<b>Less Deduction</b>			
Union Fees			
Salary Sacrifice Super			
PAYG	\$282.00		
<b>Net Wages</b>	<b>\$719.04</b>		
<b>Superannuation Calculation</b>			
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

Manual Payroll Template			
Employee Name	Taylor Alvarado	Week Ending	29 May 2022
Gross Wages	Amount	Earnings Subject to Super	
Base Salary			
Base Hourly	\$507.36	\$50.74	
Saturday Rate (x1.5)	\$190.26	\$19.03	
Commission			
Per KM Travel Allowance	\$105.30		
<b>Allowances</b>			
First Aid Allowance			
Uniform Allowance	\$6.25		
<b>Gross Earnings</b>	<b>\$809.17</b>		
<b>Less Deduction</b>			
Union Fees	\$10.00		
Salary Sacrifice Super			
PAYG	\$261.00		
<b>Net Wages</b>	<b>\$538.17</b>		
<b>Superannuation Calculation</b>			
2021/22 Rate 10% Of Ordinary Time Earnings (OTE)		\$69.77	
Salary Sacrifice Super			
<b>Total Super</b>		<b>\$69.77</b>	

Assessor, please note:

- Uniform allowance is exempt from PAYG.
- SG is not payable on per KM Travel Allowance.
- Working Holiday Makers on subclass 417 Working Holiday Visa or Subclass 462 Work and Holiday Visa are considered to be foreign residents for tax purposes. The following Tax rates will apply. [Individual income tax rates | Australian Taxation Office \(ato.gov.au\)](#)

### Foreign resident tax rates 2021–22

Taxable Income	Tax on this income
0 – \$120,000	32.5 cents for each \$1
\$120,001 – \$180,000	\$39,000 plus 37 cents for each \$1 over \$120,000
\$180,001 and over	\$61,200 plus 45 cents for each \$1 over \$180,000

Based on the ATO's Tax withheld for individual's calculator, the amount of tax payable is \$261.00. Wages are rounded to the nearest dollar for this calculation.

[Report | Tax withheld for individuals calculator](#)

### Tax withheld for individuals calculator

#### Tax withheld amount

\$261

Taylor Alvarado

<b>Gross Pay</b>	<b>\$802</b>
<b>Tax withheld</b>	<b>\$261</b>
Tax applicable	\$261
Less Tax offsets	\$0
Less Medicare levy adjustment	\$0
<b>Net Pay</b>	<b>\$541</b>

You have indicated that you are not registered as an employer of Working Holiday Makers. You must withhold at the foreign resident rate. Go to [Working Holiday Maker employer registration](#) to register.

Manual Payroll Template			
Employee Name	Codie Ritson	Week Ending	29 May 2022
<b>Gross Wages</b>	<b>Amount</b>	<b>Earnings Subject to Super</b>	
Base Salary	\$878.60	\$87.86	
Base Hourly			
Saturday Rate (x1.5)			
Commission			
Per KM Travel Allowance			
<b>Allowances</b>			
First Aid Allowance	\$13.57	\$1.36	
Uniform Allowance			
<b>Gross Earnings</b>	<b>\$892.17</b>		
Less Deduction			

Union Fees	\$10.00	
Salary Sacrifice Super		
PAYG	\$124.00	
Net Wages	\$758.17	
Superannuation Calculation		
2021/22 Rate 10% Of Ordinary Time Earnings (OTE) +Per KM Travel All		\$89.22
Salary Sacrifice Super		
Total Super		\$89.22

Weekly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold
	1 \$	2 \$
886.00	122.00	244.00
887.00	123.00	244.00
888.00	123.00	245.00
889.00	123.00	245.00
890.00	124.00	245.00
891.00	124.00	246.00
892.00	124.00	246.00
893.00	125.00	246.00
894.00	125.00	247.00
895.00	125.00	247.00
896.00	126.00	247.00

Process the payroll in MYOB and check that the 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.

## Task 4h

*Task 4h Contributes to the education requirements of the Tax Practitioners Board (TPB), Board approved course in basic GST/BAS taxation principles and must be completed under independent supervision. Please refer to the additional independent supervision instructions.*

Review OZ Office Supplies payroll procedure.

Process the payroll for the week ending 29 May 2022.

Draft an email to the Finance Manager, Roh Sales, using the email template seeking approval to finalise the payroll for the week ending 29 May 2022.

In MYOB, generate a Payrun Activity Report and Payroll Verification Report. Take a screenshot of the reports and include them in the body of the email. Upload the email with your assessment.

[Approximate word count: 50 words + report]

### Assessor Instructions

The Candidate must:

- Use the Time Sheet Summary - FNSTPB412\_02\_AG\_Project\_Time Sheet Summary 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 seeking approval to process the payroll for the week ending 29 May 2022. They must include a screenshot of the Payrun Activity Report and Payroll Verification Report in the body of the email.

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

### Email Template

To:	Finance Manager – Roh Sales
From:	Payroll Officer – Kelly James
Subject:	MYOB Payroll Reports for Week ending 29/05/2022
Attachments:	[Enter Text Here]

---

Good afternoon Roh,

Below is a copy of the MYOB Payroll Activity Report and the Payroll Verification Report for the pay week ending 29/05/2022 Could you please review the payroll and approve it for processing? Please let me know if you have any questions.

## Payrun activity report

22 May 2022 to 29 May 2022

Pay item name	Type	ATO reporting category	Hours	Amount (\$)
Base Hourly	Salary and wages	Gross Payments	47.00	1,329.15
Base Salary	Salary and wages	Gross Payments	0.00	3,285.86
Commission	Salary and wages	Bonuses And Commissions	0.00	175.50
First Aid Allowance	Salary and wages	Allowance - Qualification/Certificates	0.00	25.26
Per KM Travel Allowance	Salary and wages	Allowance - Car	135.00	105.30
Saturday Rate	Salary and wages	Gross Payments	6.00	190.26
Uniform Allowance	Salary and wages	Allowance - Other	0.00	10.00
<b>Salary and wages</b>			<b>188.00</b>	<b>5,121.33</b>
Union Fee	Deductions	Deduction - Union/Professional Assoc Fees	0.00	40.00
<b>Deductions</b>			<b>0.00</b>	<b>40.00</b>
Annual leave Full time salary	Leave		8.77	0.00
Annual leave Part time hourly	Leave		2.31	0.00
Personal leave Full time salary	Leave		4.39	0.00
Personal leave Part time hourly	Leave		1.15	0.00
<b>Leave</b>			<b>16.62</b>	<b>0.00</b>
PAYG Withholding	Taxes	PAYG Withholding	0.00	1,163.08
<b>Taxes</b>			<b>0.00</b>	<b>1,163.08</b>
Salary Sacrifice - \$50.00	Superannuation	Salary Sacrifice and RESC	0.00	50.00
Superannuation Guarantee	Superannuation	Superannuation Guarantee	0.00	500.61
<b>Superannuation</b>			<b>0.00</b>	<b>550.61</b>

## Payroll verification report

Employee name	Pay period	Pay cycle	Gross pay (\$)	Net pay (\$)
<b>Alex Anderson</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>1,550.15</b>	<b>1,219.15</b>
<b>Date of payment</b>	<b>Superannuation fund</b>		<b>Hourly rate (\$)</b>	<b>Annual salary (\$)</b>
30/05/2022	AMP MYLIFE MYSUPER		40.49	80,000.00
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>
Base Salary	Salary and wages			1,538.46
First Aid Allowance	Salary and wages			11.69
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			321.00
Superannuation Guarantee	Superannuation			155.02
<b>Ben Xing</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>868.80</b>	<b>633.80</b>
<b>Date of payment</b>	<b>Superannuation fund</b>		<b>Hourly rate (\$)</b>	<b>Annual salary (\$)</b>
30/05/2022	AMP MYLIFE MYSUPER		22.86	45,177.60
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>
Base Salary	Salary and wages			868.80
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			175.00
Salary Sacrifice - \$50.00	Superannuation			50.00
Superannuation Guarantee	Superannuation			86.88
<b>Codie Ritson</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>892.17</b>	<b>758.15</b>
<b>Date of payment</b>	<b>Superannuation fund</b>		<b>Hourly rate (\$)</b>	<b>Annual salary (\$)</b>
30/05/2022	REST INDUSTRY SUPER		23.12	45,687.20
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>

Employee name	Pay period	Pay cycle	Gross pay (\$)	Net pay (\$)
<b>Codie Ritson</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>892.17</b>	<b>758.15</b>
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>
Base Salary	Salary and wages			878.60
First Aid Allowance	Salary and wages			13.57
Union Fee	Deductions			10.00
Annual leave Full time salary	Leave	2.92		
Personal leave Full time salary	Leave	1.46		
PAYG Withholding	Taxes			124.02
Superannuation Guarantee	Superannuation			89.22
<b>Kris Cox</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>1,001.04</b>	<b>719.00</b>
<b>Date of payment</b>	<b>Superannuation fund</b>		<b>Hourly rate (\$)</b>	<b>Annual salary (\$)</b>
30/05/2022	AMP MYLIFE MYSUPER		35.73	70,602.48
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>
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			89.73
<b>Taylor Alvarado</b>	<b>22 May 2022 to 29 May 2022</b>	<b>Weekly</b>	<b>809.17</b>	<b>538.15</b>
<b>Date of payment</b>	<b>Superannuation fund</b>		<b>Hourly rate (\$)</b>	<b>Annual salary (\$)</b>
30/05/2022	MYLIFE MYSUPER		21.14	32,978.40
<b>Pay item name</b>	<b>Type</b>	<b>Hours</b>		<b>Amount (\$)</b>
Base Hourly	Salary and wages	24.00		507.36
Saturday Rate	Salary and wages	4.00		190.26
Uniform Allowance	Salary and wages			6.25
Per KM Travel Allowance	Salary and wages	135.00		105.30
Union Fee	Deductions			10.00
Annual leave Part time hourly	Leave	2.31		
Personal leave Part time hourly	Leave	1.15		
PAYG Withholding	Taxes			261.02
Superannuation Guarantee	Superannuation			69.76

Kind regards

Kelly James

Payroll Officer

7 Holden Street Camperdown NSW 2482

Phone 0408 040 810

[payrollofficer@ozofficesupplies.com.au](mailto:payrollofficer@ozofficesupplies.com.au)



## Task 5 Single Touch Payroll (STP)

a. Explain what is meant by Single Touch Payroll (STP)?

(Approximate word count: 50 words)

b. List the steps anyone who processes payroll for OZ Office Supplies using MYOB must complete to set up STP reporting from their own account.

(Approximate word count: 300 words)

Question 5 Answer	
a.	<p><b>Assessor Instructions</b></p> <p>The Candidate's response must reflect the sample answer below.</p> <p>Single Touch Payroll (STP) is an Australian Government initiative aimed at simplifying and streamlining the payroll reporting process for employers. It requires employers to report their <b>employees' payroll information, including salaries, wages, and superannuation contributions</b>, to the Australian Taxation Office (ATO) in real-time, every time they pay their employees.</p>
b.	<p><b>Assessor Instructions</b></p> <p>The Candidate's response must reflect the sample answer below.</p> <ol style="list-style-type: none"><li>1. Make sure you've got your ABN handy and click <b>Start</b>.</li><li>2. At the <b>Your role</b> step, choose <b>Someone from the business</b> and click <b>Next</b>.</li><li>3. At the <b>Declaration information</b> step, enter your details, including your business's ABN, name and contact details and click <b>Next</b>. As you selected <b>Someone from the business</b> in step 2, you'll skip the <b>Add client's</b> step.</li><li>4. At the <b>Notify ATO</b> step, you need to let the ATO know you're using MYOB for payroll reporting:<ol style="list-style-type: none"><li>a. Get the <b>Software ID</b>. This number is shown on screen at this step in MYOB and is unique to you, and you can't share it - each client and agent will have their own. If you use the wrong Software ID, the ATO will reject your reports.</li><li>b. Choose how you want to notify the ATO.<ol style="list-style-type: none"><li>I. Option 1. Phone the ATO on 1300 85 22 32</li><li>II. Option 2. Create a notification in Access Manager</li></ol></li></ol></li><li>5. Once you've notified the ATO that you're using MYOB software, click <b>I've notified the ATO</b> and in the confirmation message that appears, click <b>Send</b>.</li><li>6. At the <b>Transferring BMS ID</b> step, select whether your business has reported via STP in the current payroll year using other payroll software. See the FAQ below for more info about this. If your business<ol style="list-style-type: none"><li>a. has NOT reported via STP in other payroll software</li></ol></li></ol>

	<p>I. Select <b>No</b>.</p> <p>II. Click <b>Next</b>.</p> <p>b. HAS reported via STP in other payroll software</p> <p>I. Select <b>Yes</b>.</p> <p>II. Enter the <b>Previous software BMS ID</b>. For help finding this, see the FAQ below.</p> <p>III. Click <b>Report previous BMS ID</b>.</p> <p>IV. When prompted to send your payroll information to the ATO, enter your details and click <b>Send</b>.</p> <p>And that's it — you're done!</p> <p>You can now click <b>Go to STP reporting</b>, where you can <a href="#">view your Single Touch Payroll reports</a>. Or you can close the web browser and go back to using AccountRight.</p> <p><a href="#">Notify the ATO you're using MYOB for Single Touch Payroll reporting - MYOB AccountRight - MYOB Help Centre</a></p>
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### Assessment Checklist

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

Task 1	a. Scope of services that you can provide as the Payroll Officer (Assessment Document) b. Circumstances where a payroll service provider does not need to register as a Tax or BAS Agent	<input type="checkbox"/> <input type="checkbox"/>
Task 2	Information on two local experts (Assessment Document)	<input type="checkbox"/>
Task 3	a. Legislation that covers notice of termination and final pay for Australian workers b. Notice period OZ Office Supplies' employees must be given if their employment is to be terminated c. OZ Office Supplies' obligations if they pay the employee out rather than let them work out their notice period. d. OZ Office Supplies' review procedure for termination payments.	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Task 4	c. Screenshot of business settings d. Screenshot of payroll settings and linked payroll accounts f. Screenshot of standard pay for: <ul style="list-style-type: none"> <li>• Alex Anderson</li> <li>• Ben Xing</li> <li>• Kris Cox</li> <li>• Taylor Alvarado</li> <li>• Codie Ritson</li> </ul> g. Manual Payroll Template (Assessment Document) for: <ul style="list-style-type: none"> <li>• Alex Anderson</li> <li>• Ben Xing</li> <li>• Kris Cox</li> <li>• Taylor Alvarado</li> <li>• Codie Ritson</li> </ul>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>

	n. Email to Finance Manager, which includes a Payrun activity report and the Payroll verification report for the week ending 29/05/2022.	<input type="checkbox"/>
Task 5	a. What is single touch payroll (Assessment Document) b. Steps anyone who processes payroll for OZ Office Supplies using MYOB must complete to set up STP reporting from their own account. (Assessment Document)	<input type="checkbox"/> <input type="checkbox"/>

Congratulations! You have reached the end of Assessment 2

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