



International
association of
bookkeepers

IAB Level 1 Award in Payroll for Business 603/3022/3

Qualification Specification

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1 Introduction to the qualification

The Level 1 Award in Payroll for Business qualification is part of the Regulated Qualification Framework (RQF). The total Guided Learning Hours for this qualification are as follows:

Guided Learning Hours (GLH)
50

2 Statement of level

This is a Level 1 qualification as defined within the regulations of the RQF.

3 Aims

The Level 1 Award in Payroll for Business qualification aims to provide learners with a comprehensive range of knowledge and the practical skills that they will be able to use as a payroll processor for a variety of businesses.

On successful completion of the qualification the learner will have the knowledge and skills to:

- Act as an introduction to payroll record keeping and processing, giving the candidate the necessary knowledge and skills to record financial payroll transactions in a manual and computerised environment and in line with Real Time Information requirements
- Give candidates the necessary knowledge and skills to assess their own competence in carrying out a range of basic day-to-day payroll routines and activities using a manual and computerised payroll system. The activities will include the calculation of pay data and processing of that data including contributions to work based pension schemes using basis day-to-day payroll processing skills.
- Give candidates the necessary knowledge and skills to assess the implications of maintaining accuracy when performing any practical payroll tasks
- Understand the importance of security and confidentiality in performing any payroll task.

Learners successfully completing the qualification will have a knowledge and understanding of the services, advice and guidance that can be offered to businesses by HMRC, NICO and other payroll agencies. They will also have the skills required to prepare, check and use source documents from which the payroll is processed using a computerised payroll system as required under Real Time Information requirements.

As learners progress through the course of study they will develop skills that will enable them to gather the required information in order to prepare an employee payroll record using either the HMRC Basic PAYE Tools kit or commercially available payroll software. They will further acquire the skills necessary to calculate the gross pay due to employees from a simple range of information sources and for either weekly or monthly pay periods. The learner will be able to process the payroll accurately producing the net pay due to the employee and updating all internal payroll records. Furthermore they will be able to produce a range of reports detailing payroll information.

Holders of the qualification will be able to progress in their studies with the IAB by:

- Widening their knowledge and skills by studying other linked qualifications at Level 1
- Advancing to Level 2 where they will be able to build on their Level 1 knowledge and skills

4 Target groups

The Level 1 Award in Payroll for Business qualification is specifically aimed at learners who wish to gain an introduction to the study of payroll and gain a qualification at Level 1 of the regulated qualification framework, either from a point of no previous knowledge, or having worked in a payroll environment with no accredited payroll qualifications.

Learners who are considering a career as a self-employed practitioner will find the course invaluable as a starting platform, as will businesses owners who would like to be actively involved in the gathering and processing of payroll data and keeping of payroll records for their business.

5 Entry requirements

There are no formal entry requirements for the Level 1 Award in Payroll for Business qualification. However, it is recommended that prospective entrants have basic skills in numeracy and literacy.

6 Progression

Holders of the Level 1 Award in Payroll for Business qualification are able to progress with their studies by:

- Undertaking to a qualification in the same subject area but at a higher level, thereby expanding their knowledge and skills base in the subject area

7 Level 1 Award in Payroll for Business - Units and Learning Outcomes

Unit title: Principles of Payroll Preparation Y/616/9096
Learning outcomes:
1 Understand fundamental employment and data protection legislation relevant to payroll
2 Understand what constitutes gross pay for different payroll periods including leavers
3 Understand the difference between statutory and voluntary deductions.
4 Understand the principles of the PAYE & NIC systems in the UK.
5 Understand the information required to prepare and submit an employee payroll record under HMRC Real Time Information regulations
6 Understand the internal and external procedures required for finalising the payroll
7 Understand HMRC reporting requirements

Unit title: Fundamentals of Payroll Processing D/616/9097
Learning outcomes:
1 Be able to calculate gross pay for different payroll periods and situations
2 Be able to determine the amount of income tax to be deducted from Gross Pay
3 Be able to determine the amount of National Insurance Contributions to be deducted from Gross Pay
4 Be able to apply voluntary deductions
5 Be able to complete internal and statutory procedures for a leaver
6 Be able to produce the necessary payroll forms and summaries

Unit title: Computerised Payroll Processing H/616/9098
Learning outcomes:
1 Be able to set up a computerised payroll system using commercially available payroll software
2 Be able to set up employee records and payroll data on a computerised payroll system
3 Be able to prepare and enter details of gross pay into the computerised payroll system
4 Be able to process the payroll
5 Be able to back up and/or restore payroll data

8 Level 1 Award in Payroll – Assessment, Achievement and Grading

8.1 Methods of assessment

To gain the IAB Level 1 Award in Payroll learners will be required to complete the following assessments:

Unit Title	Method of Assessment
Principles of Payroll Preparation	Knowledge Test
Fundamentals of Payroll Processing	Assignment
Computerised Payroll Processing	Assignment

8.2 Achievement and grading

To successfully achieve the qualification learners must demonstrate competence in each of the mandatory units of which the qualification is comprised. Learners are assessed as Pass or Fail. Minimum levels of achievement are set as follows:

Knowledge Tests – 70%

Assignments – 70%

Examination – 60%

The qualification is not graded. On successful completion of each of the mandatory units the learner will be awarded a Pass in the unit completed.

Learners studying without being attached to an IAB accredited training centre may need to contact the IAB directly for further information on assessment, achievement and grading.

9 Certification

On successful completion of all mandatory units the learner will receive the Level 1 Award in Payroll for Business. A certificate will be issued confirming that they have demonstrated competence in the learning outcomes and assessment criteria in each of the units that make-up the qualification. The certificate will identify the learner by name and will include the full title and accreditation number of the qualification.

Learners who do not achieve the full qualification may request a Unit Certificate of Completion (RQF) for any of the individual units they successfully complete. This certificate will refer only to the title of the unit completed. Prior to issue of the Unit Certificate of Completion (RQF) a fee per unit must be paid to the IAB. Details of these fees are available on our current fees list which can be accessed online, alternatively please contact the Education Team.

10 Reasonable Adjustments and Special Considerations Policy and Procedure

Please refer to the IAB website www.iab.org.uk for a copy of this policy and procedure or contact the Education Department of the IAB.

11 Enquiries and Appeals Procedure

Please refer to the IAB website www.iab.org.uk for a copy of this procedure or contact the Education Department of the IAB.

12 Level 1 Award in Payroll for Business – Unit Specifications

The unit specifications indicate the content, in terms of learning outcomes and assessment criteria, for each of the mandatory units within the Level 1 Award in Payroll for Business qualification.

All the learning outcomes and assessment criteria must be covered by providers when delivering the qualification. However, all learning outcomes and assessment criteria may not be fully covered by the knowledge test, assignments and examination used for the purpose of assessing learner competence in this qualification.

The content of the knowledge test, assignments and examinations used to assess competence in this qualification are subject to ongoing review by the IAB and may change periodically.

Each of the unit specifications is provided on the following pages:

IAB Level 1 Award in Payroll for Business

Title	Principles of Payroll Preparation Y/616/9096		
Level	1		
GLH	10	Total Qualification Time	20 hours
The learner must:	The learner will be required to:	Learners should know:	
<p>1 Understand fundamental employment and data protection legislation relevant to payroll</p>	<p>1.1 Define the purpose and use of payroll</p> <p>1.2 Know how to determine employment status</p> <p>1.3 Understand the employee's rights in terms of:</p> <ul style="list-style-type: none"> • Contracts of Employment and the information they contain • National Minimum Wage • National Living Wage • Average working hours • Paid holiday entitlement <p>1.4 Identify where relevant guidance on employment rights within employment legislation including the Working Time Directive, can be found.</p> <p>1.5 Outline employer responsibilities in relation to payroll, under data protection legislation.</p> <p>1.6 Understand the need for security and confidentiality of personal data, payroll and business information both in manual and computerised environments</p> <p>1.7 Understand the need to back-up payroll data retained on a computerised payroll system</p> <p>1.8 Know how long payroll records should be retained</p>	<p>The structure and use of payroll on behalf of both the employer and employee</p> <p>Learners should know the basic elements commonly used to define employed and self-employed individuals and be able to apply them to a range of working practices</p> <p>Learners should know the basic information contained within a Contract of Employment and the structure and use of the National Minimum Wage (NMW) and the National Living Wage (NLW), including the annual date of review.</p> <p>That Information can be found online or by contacting HMRC and other agencies</p> <p>The learner should be aware of the employer's responsibilities in keeping data secure and only for the purpose it was originally intended as identified in the General Data Protection Regulations</p> <p>Learners should know the implications of not keeping payroll and personal data secure within the organisation. Learners should be aware of the basic types of security that can be put in place to guard both manual and computerised information.</p> <p>Understand why it is necessary to maintain a back-up of the payroll and how a back-up is required if there is a hardware failure, theft or fire</p> <p>Why employers need to retain payroll data for at least 6 years under new Auto Enrolment legislation and 3 years for HMRC</p>	

<p>2 Understand what constitutes gross pay for different payroll periods including leavers</p>	<p>2.1 Identify elements of pay that contribute to overall gross pay and the relevant documentation</p> <p>2.2 Outline the procedures relating to the preparation of a leavers final gross and net pay</p> <p>2.3 Understand that an employer may operate a variety of pay periods:</p> <ul style="list-style-type: none"> • Weekly • Fortnightly • Monthly • Four-weekly 	<p>The various elements that make up gross pay i.e.</p> <ul style="list-style-type: none"> • Basic hours worked and basic hourly rates • How overtime hours are calculate • How overtime rates of pay are calculated • Annual salary that can be paid weekly, four weekly or monthly • Basic holiday pay (NOT Advanced pay) <p>The documents that give working time and pay information:</p> <ul style="list-style-type: none"> • Timesheets • Clock cards • Swipe cards • Contracts of Employment <p>Learners should know the information required to prepare the final gross pay for a leaver and where that information can be found.</p> <p>Learners should appreciate that payments may not be made to employees just on a weekly or monthly basis. They should also understand the principles of making payments on a fortnightly and four-weekly basis.</p>
<p>3 Understand the difference between statutory and voluntary deductions.</p>	<p>3.1 Know the difference between statutory and voluntary deductions</p> <p>3.2 Identify two statutory deductions</p> <p>3.3 Identify two voluntary deductions</p> <p>3.4 Know the authority needed before making voluntary deductions.</p>	<p>What is meant by statutory and voluntary deductions? Learners should be able to give two examples of each type of deduction. Voluntary deductions include making contributions to a pension scheme. Learners should know the situation in relation to income tax when processing pension contributions They should also know that the employer needs authority from the employee to make the deductions from the employees pay and that this should be reviewed on at least an annual basis.</p>
<p>4 Understand the principles of the PAYE & NIC systems in the UK.</p>	<p>4.1 Know what is meant by and the agencies responsible for:</p> <ul style="list-style-type: none"> • The PAYE system • The NIC system <p>4.2 Know which agency operates the UK tax calculation and collection system.</p> <p>4.3 Know that Scotland determines its own rate of income tax and that it is administered by HMRC.</p>	<p>Have an understanding of how the PAYE system is operated. What each of the systems aim to achieve. Learners should be aware of the role of HMRC and the National Insurance Contributions Office should be understood.</p> <p>Learners should be aware that Scotland has its own rate of income tax known as the Scottish Rate of Income Tax (SRIT).</p>

	<p>Understand the PAYE system that is operated by HMRC, on a cumulative and non-cumulative basis</p> <p>4.4 Know the form(s) required from HMRC giving authority to change an employee's tax code</p> <p>4.5 Understand what is meant by:</p> <ul style="list-style-type: none"> • Cumulative calculation of income tax • Non-cumulative calculation of income tax <p>4.6 Understand that the NIC system is operated on behalf of the NICO on a non-cumulative basis and the purpose of NIC</p> <p>4.7 Outline the use of the NI thresholds and categories.</p> <ul style="list-style-type: none"> • Category A • Category C • Category M • Category H <p>4.8 Give an example of the authority needed to implement changes to NI categories</p>	<p>Learners should also understand that income tax can be calculated on a cumulative or non-cumulative basis indicated by the tax code allocated to the employee, and why it might be necessary for HMRC to allocate a non-cumulative tax code to an employee. This requires the learner to understand what is meant by a suffix and whether calculations are to be on a cumulative or non-cumulative basis. Learners should know the importance and procedure for amending an employee's tax code promptly and that the information can only come from HMRC.</p> <p>Know how the NIC system is operated and appreciate which agency is responsible for the collection of NICs from the employer and which agency has overall responsibility for NIC</p> <p>Learners should know the basis of calculation of NICs by the use of thresholds and categories and that each category is allocated certain percentage rates for calculating contributions within specified bandwidths or limits.</p> <p>At Level 1 Categories A, C, H and M will be used. Learners should know why the category used for an employee might change i.e. from Cat A to Cat C and from Cat H or M to Cat A. Authentication of the evidence to change the category of NIC is required i.e. evidence of date of birth</p>
<p>5 Understand the information required to prepare and submit an employee payroll record under HMRC Real Time Information regulations</p>	<p>5.1 Know the information required for electronic submission to HMRC in respect of:</p> <ul style="list-style-type: none"> • The employer • The employee with a P45 or leavers statement • The employee without a P45 or leavers statement <p>5.2 Know how the information is submitted to HMRC and the relevant forms used</p>	<p>The Real Time Information requirements relating to the submission of information for new employees and from where the information can be gathered. Learners should know how the underpinning knowledge should be applied to a range of situations presented by new employees</p> <p>Learners should also know that the information may be submitted by Employer Alignment Submission when setting up a new company or a Full Payment Submission when employees start working for an existing company</p>
<p>6 Understand the internal and external procedures required for finalising the payroll</p>	<p>6.1 Know the necessary internal procedures for completing the processing of the payroll including the completion of:</p>	<p>The minimum information required on a payslip:</p>

	<ul style="list-style-type: none"> • Pay Statements • Payroll Summaries • Summaries of payments to employees <p>6.2 Appreciate that internal payroll records for both employee and employer should be updated following the processing of the payroll</p>	<ul style="list-style-type: none"> • Employee's full name • Earnings and deductions • Net Pay • Date of the pay period • Method of payment • Tax code • NI Number • Year to date values <p>Learners should know that a Payroll Summary sheet is prepared using gross pay information, all statutory and voluntary deductions and NIC and pension contributions paid by the employer. Payroll Summaries are used to give basic management information and determine the amount of net pay due to employees Learners should appreciate the need to prepare listings of all required information relating to cheques issued or BACs payments made for individual Net Pay. For cheques the information given should include Payee, amount due, date of payment and cheque number. For BACs payments the information should include date of payment, Payee Account Name, Account Number and sort code.</p> <p>Learners should understand the necessity of updating internal records for both the employee and employer following the processing of the payroll and the implications if this is not carried out.</p>
<p>7 Understand HMRC reporting requirements</p>	<p>7.1 Know the importance of the processing date with reference to Real Time Information</p> <p>7.2 Identify the forms for submitting information under Real Time Information requirements including those for leavers</p> <p>7.3 Know the timescales for successfully completing submission of information under Real Time Information</p>	<p>That processing the payroll under RTI requirements means that the Full Payment Submission must be submitted on or before the date that payment is made to the employee</p> <p>Learners should know the purpose and use of:</p> <ul style="list-style-type: none"> • Employer Alignment Submission • Full Payment Submission <p>Learners should know that the employee should be:</p> <ul style="list-style-type: none"> • identified as a 'leaver' on the final Full Payment Submission and internal payroll record • that a P45 or Leavers Statement should be prepared and given to the employee

Title	Fundamentals of Payroll Processing D/616/9097		
Level	1		
GLH	10	Total Qualification Time	25 hrs
The learner must:	The learner will be required to:		Learners should be able to:
1 Be able to calculate gross pay for different payroll periods and situations	<p>1.1 Determine basic gross pay for weekly paid employees from given information e.g. timesheets and basic hourly rates</p> <p>1.2 Determine the basic gross pay for a range of pay periods:</p> <ul style="list-style-type: none"> • Weekly • Fortnightly • Four-weekly • Monthly <p>1.3 Determine overtime hours payable from given information e.g. timesheets</p> <p>1.4 Determine overtime rates of pay from given information</p> <p>1.5 Determine an accurate value of overtime payments due to employees</p> <p>1.6 Determine additional payments from given information:</p> <ul style="list-style-type: none"> • Basic holiday pay • Bonuses • Commission <p>1.7 Apply permanent changes in rates of pay from given statutory and organisational information e.g. pay scales, cost of living rises, promotion, National Minimum Wage and National Living Wage</p> <p>1.8 Determine the final gross pay for a leaver from given information including:</p> <ul style="list-style-type: none"> • Basic pay • Overtime • Holiday pay • Week in arrears • Bonuses payments • Commission 		<p>Calculate gross pay accurately (within 2 decimal places), from given hourly rates of pay and using given information such as timesheets, clock cards, swipe cards, attendance books etc.</p> <p>Learners should be able to calculate basic pay for a variety of pay periods from given rates of pay including annual salaries</p> <p>Learners should be able to calculate the number of hours of overtime worked from a given timesheet or worksheet.</p> <p>Learners should be able to calculate the amount of overtime pay due when given rates of overtime, i.e. time and a quarter, time and a half etc., to 2 decimal places. Also be able to calculate overtime pay from given overtime hourly rates.</p> <p>Learners should be able to calculate holiday pay due to employees when given the number of days or hours of entitlement and the hourly, daily or weekly rates of pay. Learners should be able to make straightforward calculations of commission and bonuses due from given information</p> <p>Change rates of pay from pay-scales or from a given percentage rise for cost of living, promotion or annual performance review. Learners should also be able to apply changes to an employee's rate of pay if the National Minimum Wage or National Living Wage changes, or if the employee's age makes it a requirement to change his rate of pay</p> <p>Bring together all elements of the final pay due to a leaver including basic pay, overtime pay and holiday pay to calculate the total gross pay due to the leaver. Learners should be able to take Week in arrears payments into consideration along with any outstanding bonuses or commission payments.</p>

<p>2 Be able to determine the amount of income tax to be deducted from Gross Pay</p>	<p>2.1 Determine income tax due using HMRC approved tools and calculators:</p> <ul style="list-style-type: none"> • standard suffix codes operated on cumulative or non-cumulative basis • BR code operated on a cumulative basis <p>2.2 Process changes to an employee's tax Codes as directed by HMRC</p>	<p>Learners should be able to demonstrate that they can calculate income tax due on a range of gross pay figures using a variety of tax codes cumulatively and non-cumulatively. They should also be aware of how to calculate income tax on a manual basis and that income tax can also be calculated using the HMRC online PAYE Calculator</p> <p>Learners should be able to apply an authorised change to an employee's tax code.</p>
<p>3 Be able to determine the amount of National Insurance Contributions to be deducted from Gross Pay</p>	<p>3.1 Determine NI Contributions for both the employee and employer, using HMRC approved tools using Categories A, C, H & M contributions</p> <p>3.2 Process changes to an employee's situation with relation to National Insurance contributions</p>	<p>Calculate NI Contributions due on a range of gross pay figures using a variety of NIC categories (A,C ,H & M) using either the manual method, HMRC NIC Calculator</p> <p>Learners should be able to apply an authorised change to the category of NI used for an employee</p>
<p>4 Be able to apply voluntary deductions</p>	<p>4.1 Apply employee pension contributions as pre-tax deductions</p> <p>4.2 Identify and apply a range of post-tax voluntary deductions to the employee's pay calculations</p>	<p>Recognise a voluntary deduction as an authorised pre- or post-tax deduction from the employee's pay following the calculation of income tax and NIC. The only pre-tax deduction dealt with at L1 will be basic pension contributions</p>
<p>5 Be able to complete internal and statutory procedures for a leaver</p>	<p>5.1 Process the leavers final gross pay at the appropriate pay-run date</p> <p>5.2 Prepare Form P45 or equivalent for the employee</p> <p>5.3 Finalise payroll information in line with the tax authority and organisational requirements</p>	<p>Complete the processing of an employee's pay at the point the employee is leaving their employment. Learners should be able to complete any relevant leavers form and identify the procedures related to submission of leavers' information to HMRC. Learner should be able to update employee records with leaving information</p>
<p>6 Be able to produce the necessary payroll forms and summaries</p>	<p>6.1 Produce payslips to detail statutory and organisational information relating to employees' pay</p> <p>6.2 Produce a payroll summary to itemise payments and deductions, including Income Tax, employee's NIC and employer's NIC, in accordance with organisational requirements</p> <p>6.3 Prepare a payment summary for the following:</p> <ul style="list-style-type: none"> • Cheques • BACs 	<p>Prepare payslips from the information given on an employee payroll record and from the processing of gross pay</p> <p>Prepare a Payroll Summary with relevant employee pay information so that all elements of the employees pay and deductions are shown, totalled and that each employee's Net Pay is accurately calculated</p> <p>Prepare a Summary to show the employees who are paid by cheque or BACs, detailing relevant information about bank account names and numbers, and sort codes</p>

Title	Computerised Payroll Processing H/616/9098		
Level	1		
GLH	30	Total Qualification Time	70 hrs
The learner must:	The learner will be required to:		Learners should be able to:
1 Be able to set up a computerised payroll system using commercially available payroll software	<p>1.1 Enter company data and legislative parameters into commercial payroll software in accordance with company policy</p> <p>1.2 Maintain the company data and legislative parameters in accordance with company policy</p> <p>1.3 Enter information in relation to banking and pension provision</p>	<p>Set up the software by entering the company name, address and relevant information onto payroll software ensuring that all information is entered accurately.</p> <p>Check that the legislative information, namely income tax bands and rates and NIC thresholds and rates are correct. Learners should appreciate the need to update the software in line with legislative changes and the implications of not doing so.</p> <p>Learners should also know how to enter information relating to the company bank account and pension provider</p>	
2 Be able to set up employee records and payroll data on a computerised payroll system	<p>2.1 Create employee records within the payroll software from given information e.g. HR information, contract of employment, P45</p> <p>2.2 Maintain up-to-date employees' payroll records ensuring that all changes have been correctly authorised by the employee, employer or statutory body, including income tax codes changes, rates of pay etc.</p> <p>2.3 Produce a range of reports relating to the employee's personal details, pay and deductions</p>	<p>Enter information relating to employees into employee records on the payroll software. This may be from given manual payroll records or information relating to new employees both with and without a P45.</p> <p>Learners should ensure that employee payroll records should be amended accurately if there is a change in employee personal circumstances or workplace information such as marital status, address, tax code, NI Category, job title, rate of pay.</p> <p>Learner should be able to save and/or print reports detailing specified information relating to an employee's personal details and employment details including pay, deductions, P45</p>	
3 Be able to prepare and enter details of gross pay into the computerised payroll system	<p>3.1 Calculate the elements of basic gross pay for weekly and monthly paid employees from given information e.g. timesheets, summaries, salary information, hourly rates,</p> <p>3.2 Enter elements of basic gross pay for weekly and monthly paid employees</p> <p>3.3 Enter overtime details from given information</p> <p>3.4 Calculate basic holiday pay from given information</p>	<p>Calculate the entitlement to various payroll elements relating to gross pay including: hourly rates, hours worked, salaries, overtime information and holiday pay.</p> <p>Set up the various payroll elements relating to gross pay within the software including: hourly rates, hours worked, salaries, overtime information, holiday pay, bonuses and commission.</p> <p>Learners should be able to process Holiday Pay.</p>	

	<p>3.5 Enter basic holiday pay as a separate gross pay element</p> <p>3.6 Calculate additional performance and contractual payments i.e. bonuses and commission</p> <p>3.7 Enter bonus and commission payments as separate gross pay elements</p>	<p>Note: The payment should not be advanced in date for a leaver when processed.</p> <p>Learners should be able to determine the amount of basic bonus and commission payments due to an employee from given information</p> <p>Learners should ensure that each element of gross pay is set up as a separate item</p>
<p>4 Be able to process the payroll</p>	<p>4.1 Check the processing date is correct and amend if necessary</p> <ul style="list-style-type: none"> • For RTI purposes • For processing the payroll accurately <p>4.2 Process gross pay in accordance with company policy and legislative requirements ensuring all pay and deductions are taken into consideration</p> <p>4.3 Process the final pay for a leaver</p> <p>4.4 Produce internal period end reports including payslips and payroll summaries</p> <p>4.5 Complete the processing of the payroll for the period</p> <p>4.6 Prepare payroll data in a format suitable for submission to the relevant tax authority</p> <p>4.7 Produce Form P45 or equivalent leaving statement, for a leaver</p>	<p>Appreciate that the processing date is important under Real Time Information. Learners should also be aware that the processing date of the payroll has to be changed /entered for each pay period as it affects the application of legislation within payroll software. In some circumstances the software may need to be restored from a previous pay period. Following the processing of the payroll the learner should take a Back-up and then update the payroll.</p> <p>Learners should be able to process the final pay for a leaver, ensuring that the correct processing date is used /</p> <p>Learners should be able to produce a range of reports including summaries of payments, in the format designated, including cheques and BACs analysis, payslips and leavers forms.</p> <p>Learners must be aware that they cannot submit dummy information to HMRC during assessment processes, but should be aware of the procedures to adopt in a real situation</p> <p>Learners should be able to print the relevant leavers forms such as a P45 or leavers statement, at the correct date ensuring that the software has been updated to include the latest processing of the payroll</p>
<p>5 Be able to back up and/or restore payroll data</p>	<p>5.1 Back-up and restore payroll data</p> <p>5.2 Produce evidence of backing-up and restoring by saving/printing the Back-up and Restore log.</p>	<p>Be able to produce the Back Up and Restore log to demonstrate this. The learner should be able to back-up and restore files and appreciate why it is necessary to take back-ups and when they may be required e.g. to restore previously processed payrolls, to correct errors, to restore information if the computer is replaced due to fire or theft</p>

13 Links to National Occupational Standards (NOS)

The mandatory units within the Level 1 Award in Payroll for Business qualification link with the following National Occupational Standards (NOS) for Accountancy and Finance:

- FSP P1 – Create and maintain employee records
- FSP P2 – Calculate Gross Pay
- FSP P3 – Determine entitlements and deductions
- FSP P4 – Control payroll