

Mapping to Unit FNSTPB402 Establish and maintain payroll systems

This unit describes the skills and knowledge required to record and prepare payroll documentation, respond to enquiries and process payroll data for manual and computerised systems. This unit is designed to meet the education requirements of the Tax Practitioner Board (TPB). The table below maps the OfficeLink Learning User Guide to the unit.

Element	Performance Criteria	Reference
1 Establish payroll requirements	1.1 Assess scope of payroll services that a business activity statement (BAS) agent can provide, and identify need for independent expert advice	Unit 2
	1.2 Apply knowledge of legislation in relation to National Employment Standards, and legislative requirements in regard to payroll payments	Unit 2
	1.3 Research and identify relevant to relevant state and modern awards, and employee agreements, regarding details to be set up in payroll system for individual employees	Unit 2
2 Record payroll data	2.1 Configure payroll system with complete data provided by employee and employer	Units 3, 4, 7 & 10
	2.2 Review payroll data and clarify discrepancies with designated persons	Units 4, 7 & 10
	2.3 Enter employee pay period details in payroll system in line with source data	Units 4, 7, 8 & 10
3 Prepare and process payroll	3.1 Conduct payroll preparation within designated timeframes and according to organisational policies and procedures	Units 4, 7, 8 & 10
	3.2 Use employee source data to calculate, record and reconcile payroll according to legislative requirements	Units 2, 4, 7-10
	3.3 Reconcile total payments for pay period and review and correct irregularities or refer them to designated persons for resolution	Units 4, 5, 7, 8 & 10
	3.4 Obtain authorisation of payroll and make arrangements for individuals' payments in line with organisational requirements	Units 4, 7, 8 & 10
	3.5 Distribute individual pay advice according to organisational and legislative requirements	Units 4, 5, 7, 8 & 10
	3.6 Identify legislative and organisational requirements relevant to employment termination processes and payment, and seek advice to interpret requirements as required	Unit 2, 10
	3.7 Produce, review and store payroll according to organisational policy and security procedures	Units 1, 4, 7, 8 & 10

Element	Performance Criteria	Reference
4 Handle payroll enquiries	4.1 Respond to payroll enquiries according to organisational and legislative requirements.	Units 4, 7 & 10
	4.2 Provide information provided according to organisational and legislative requirements.	Units 4, 7 & 10
	4.3 Refer enquiries outside area of responsibility or knowledge to designated persons for resolution.	Units 4, 7 & 10
	4.4 Provide additional information or follow-up action within designated timelines and according to organisational policy and procedures.	Units 4, 7 & 10
5 Maintain payroll	5.1 Maintain information and record keeping relating to payroll function according to current legislation and regulatory requirements.	Units 2 & 10
	5.2 Prepare and reconcile month-end and year-end payroll records to ensure compliance with legislative and management deadlines.	Units 5, 6 & 10
	5.3 Update records and systems in line with salary reviews and other changes in employment status.	Unit 3, 7 & 10
	5.4 Establish back-up and disaster recovery systems.	Units 1 & 10
	5.5 Generate and distribute payroll reports in line with organisational policy.	All units
	5.6 Extract and apply BAS and instalment activity statement (IAS) data according to legislation and regulatory requirements.	Units 5 & 10