

UNIT TITLE: MANAGE PAYROLL RECORDS		NOMINAL HOURS: 50
UNIT NUMBER: D1.HFI.CL8.04 D1.HFA.CL7.06		
UNIT DESCRIPTOR: This unit deals with the skills and knowledge required to manage payroll records in a range of settings within the hotel and travel industries		
ELEMENTS AND PERFORMANCE CRITERIA	UNIT VARIABLE AND ASSESSMENT GUIDE	
<p>Element 1: Establish procedures for the management of payroll</p> <p>1.1 Establish security procedures that ensure the confidentiality and <i>security of payroll information</i></p> <p>1.2 Ensure procedures for claims ensure <i>allowances</i> are substantiated</p> <p>1.3 Establish <i>control measures</i> to safeguard the organisation's financial resources in accordance with <i>legislative and organisational requirements</i></p> <p>1.4 Establish systems to ensure statutory obligations are met and records are kept for the period determined by government legislation</p> <p>Element 2: Prepare payroll data</p> <p>2.1 Use nominated industrial awards, contracts and government legislation to calculate gross pay and annual salaries</p> <p>2.2 Calculate <i>statutory and voluntary amounts</i> using government and employee documentation</p>	<p>Unit Variables</p> <p>The Unit Variables provide advice to interpret the scope and context of this unit of competence, allowing for differences between enterprises and workplaces. It relates to the unit as a whole and facilitates holistic assessment</p> <p>This unit applies to all industry sectors that seek to manage payroll records within the labour divisions of the hotel and travel industries and may include:</p> <ol style="list-style-type: none"> 1. Food and Beverage Service 2. Food Production 3. Front Office 4. Housekeeping <p>Security of payroll information may include:</p> <ul style="list-style-type: none"> • Supervision of timesheets • Numbering of payroll registers • Employees signing for pay • Keeping payroll documents secure • Authorised access • Computer passwords • Backup files • Maintaining security and confidentiality of employees' details 	

<p>2.3 Provide payroll data to payroll processor for calculation within designated timelines</p> <p>Element 3: Authorise payment of salaries</p> <p>3.1 Check payroll, salaries and wages are authorised for payment in accordance with organisational policy and procedures</p> <p>3.2 Reconcile salaries, wages and deductions in accordance with organisational policy and procedures</p> <p>3.3 Deal with salary, wage and related enquiries in accordance with organisational policy and procedures</p> <p>Element 4: Administer salary records</p> <p>4.1 Process declaration forms for new and existing employees in accordance with Taxation requirements</p> <p>4.2 Forward <i>periodic deductions</i> to nominated creditors within designated timelines</p> <p>4.3 Prepare payments to government authorities accurately and despatch in accordance with the relevant government legislation and/or <i>designated timelines</i></p> <p>4.4 Calculate group tax amounts and/or transcribe payments made in accordance with taxation procedures</p> <p>4.5 Prepare and reconcile employee group certificate amounts from salary records</p>	<ul style="list-style-type: none"> • Restricting access to electronic files and locking paper-based confidential information • Ensuring security of passwords/keys • Separating locations of confidential information • Storage of information off-site. <p><i>Allowances</i> may include:</p> <ul style="list-style-type: none"> • Overtime • Shift • Uniform • Laundry • Tools • Meal. <p><i>Control measures</i> may include:</p> <ul style="list-style-type: none"> • Reconciliation of records • Separation of duties • Authorisation requirements • Multiple checks and balances • Dual checking system. <p><i>Legislative and organisational requirements</i> may relate to:</p> <ul style="list-style-type: none"> • Award and enterprise agreements and relevant industrial instruments • Relevant legislation from all levels of government that affects business operation, especially in regard to occupational health and safety and environmental issues, equal opportunity, industrial relations and anti-discrimination • Relevant industry codes of practice.
---	--

Statutory and voluntary amounts may include:

- Appropriate pay structure
- Time sheets
- Employment history cards
- Sick leave
- Annual leave loading
- Long service leave
- Penalty rates
- Overtime
- Allowances
- Deductions
- Salary packaging items
- Salary sacrificing
- Tax.

Periodic deductions may include:

- Salary sacrificing
- Nominated account deduction
- Superannuation
- Study/student loans.

Designated timelines may relate to:

- Stipulated time period before pay is due to employees
- Stipulated time period before employee departs organisation
- Taxation timelines for submission of tax.

Assessment Guide

The following skills and knowledge must be assessed as part of this unit:

- Payroll processes
- Organisational policies and procedures across the full range of tasks required
- Confidentiality and security procedures
- Taxation office legislative requirements
- Relevant government and statutory bodies in relation to payroll
- Organisation's accounting system
- Relevant industrial awards.

Linkages To Other Units

- Work effectively with colleagues and customers
- Work in a socially diverse environment
- Manage and implement small projects
- Develop and implement a business plan
- Plan and establish systems and procedures
- Audit financial procedures
- Maintain a paper based filing and retrieval system
- Manage financial performance within a budget
- Produce documents, reports and work sheets on a computer
- Manage and resolve conflict situations
- Perform clerical procedures.

Critical Aspects of Assessment

Evidence of the following is essential:

- Demonstrated application of legislative requirements in relation to managing payroll records
- Demonstrated ability to implement payroll processes to accurately manage payroll records
- Demonstrated ability identify errors and discrepancies and implement appropriate corrective action
- Demonstrated ability to comply with security and confidentiality policies and procedures.

Context of Assessment

This unit may be assessed on or off the job:

- Assessment must relate to the individual's work area, job role and area of responsibility
- Assessment activities that require the candidate to manage payroll records
- Assessment activities that require the candidate to apply a knowledge of relevant legislation and organisation policies and procedures in order to manage payroll records.

Resource Implications

Training and assessment to include access to a real or simulated workplace that provides the candidate with an opportunity to demonstrate application of knowledge of legislation and human resource procedures related to the management of payroll records; access to workplace standards, procedures, policies, guidelines, tools and current financial data and regulations, e.g. relevant taxation legislation and accounting and auditing standards; access to the organisational accounting system and in particular paper-based/electronic payroll system; and access to relevant industrial awards, certified workplace agreements and/or organisational contracts.

Assessment Methods

The following methods may be used to assess competency for this unit:

- Case studies
- Observation of practical candidate performance
- Oral and written questions
- Portfolio evidence
- Problem solving
- Third party reports completed by a supervisor
- Project and assignment work.

Key Competencies in this Unit

Level 1 = competence to undertake tasks effectively

Level 2 = competence to manage tasks

Level 3 = competence to use concepts for evaluating

Key Competencies	Level	Examples
Collecting, organising and analysing information	3	Gather information from relevant legislation, awards and agreements to ensure compliance
Communicating ideas and information	2	Explain and discuss requirements to administrative staff responsible for processing payroll information
Planning and organising activities	2	Organise and administer processes and procedures to deal with end-of-month and/or end of financial year requirements

	Working with others and in teams	2	Provide guidance to team members in relation to payroll enquiries
	Using mathematical ideas and techniques	3	Reconcile payroll records
	Solving problems	2	Resolve problems in dealing with staff enquiries and in reconciling records
	Using technology	2	Use technology to process and/or store payroll information