

Specification

Edexcel NVQ/competence-
based qualifications

Edexcel Level 3 Certificate in Payroll (QCF)

For first registration May 2011

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Our specialist suite of qualifications include NVQs, Apprenticeships, WorkSkills, Functional Skills, Foundation Learning, as well as our exclusive range of BTECs, from entry level right through to Higher National Diplomas.

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Authorised by Roger Beard
Prepared by Beverley Anim-Antwi

Publications Code N027125

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Contents

| | |
|--|-----------|
| Qualification title covered by this specification | 1 |
| Key features of the Edexcel Level 3 Certificate in Payroll (QCF) | 3 |
| What is the purpose of this qualification? | 3 |
| What are the benefits of this qualification? | 3 |
| Who is this qualification for? | 3 |
| What are the potential job roles for those working towards this qualification? | 4 |
| What progression opportunities are available to learners who achieve this qualification? | 4 |
| What is the qualification structure for the Edexcel Level 3 Certificate in Payroll (QCF)? | 5 |
| How is the qualification graded and assessed? | 6 |
| Assessment strategy | 6 |
| Types of evidence (to be read in conjunction with the assessment strategy in <i>Annexe D</i>) | 7 |
| Centre recognition and approval | 8 |
| Centre recognition | 8 |
| Approvals agreement | 8 |
| Quality assurance | 8 |
| What resources are required? | 8 |
| Unit format | 9 |
| Units | 11 |
| Unit 1: Work effectively in accounting and finance | 13 |
| Unit 2: Employment legislation for payroll | 17 |
| Unit 3: Statutory and non-statutory reporting of payroll data | 21 |
| Unit 4: PAYE, income tax and National Insurance contributions | 25 |
| Unit 5: Theory of termination of employment | 31 |
| Unit 6: Determining gross pay | 35 |
| Unit 7: Payroll processing | 41 |
| Unit 8: Period end processing | 45 |
| Unit 9: Termination of employment | 49 |
| Unit 10: Payroll verification and reconciliation | 53 |
| Unit 11: Computerised payroll administration | 57 |

| | |
|---|-----------|
| Further information | 63 |
| Useful publications | 63 |
| How to obtain National Occupational Standards | 63 |
| Professional development and training | 64 |
| Annexe A: Progression pathways | 65 |
| The Edexcel qualification framework for the Accounting and Finance sector | 65 |
| Annexe B: Quality assurance | 69 |
| Key principles of quality assurance | 69 |
| Quality assurance processes | 69 |
| Annexe C: Centre certification and registration | 71 |
| What are the access arrangements and special considerations for the qualifications in this specification? | 71 |
| Annexe D: Assessment strategy | 73 |
| Introduction and scope | 73 |
| A: Teaching and assessment | 73 |
| B: Workplace assessment and simulation | 74 |
| C: Quality assurance and quality control | 74 |
| D: Competence of assessors and verifiers | 74 |

Qualification title covered by this specification

This specification gives you the information you need to offer the Edexcel Level 3 Certificate in Payroll (QCF):

| Qualification title | Qualification Number (QN) | Regulation start date | Operational start date |
|--|----------------------------------|------------------------------|-------------------------------|
| Edexcel Level 3 Certificate in Payroll (QCF) | 600/1548/2 | 31/03/2011 | 01/05/2011 |

This qualification has been accredited within the Qualifications and Credit Framework (QCF) and is eligible for public funding as determined by the Department for Education (DfE) under Sections 96 of the Learning and Skills Act 2000.

The qualification title listed above features in the funding lists published annually by the DfE and the regularly updated website. It will also appear on the Learning Aims Database (LAD).

You should use the QCF Qualification Accreditation Number (QAN), when you wish to seek public funding for your learners. Each unit within a qualification will also have a unique QCF reference number, which is listed in this specification.

The QCF qualification title and unit reference numbers will appear on the learners' final certification document. Learners need to be made aware of this when they are recruited by the centre and registered with Edexcel.

For further information on the funding of 14-19 qualifications offered in England, please refer to the DfE Section 96 website.

For further information on the funding of 19+ qualifications offered in England, please refer to the SFA website.

For further information on funding in Wales, visit the DAQW website.

For further information on funding in Northern Ireland, visit the DELNI and DENI website.

Key features of the Edexcel Level 3 Certificate in Payroll (QCF)

This qualification:

- is nationally recognised
- is based on the payroll National Occupational Standards (NOS) in Payroll Administration. The NOS, assessment requirements/strategy and qualification structure(s) are owned by the Financial Skills Partnership (formerly the Financial Services Skills Council).

The Edexcel Level 3 Certificate in Payroll (QCF) has been approved as a component for the Level 3 Advanced Apprenticeship in Payroll.

What is the purpose of this qualification?

This qualification is designed to recognise occupational competence in payroll at level 3 and provide opportunities for career and educational progression.

What are the benefits of this qualification?

For learners, the benefits of this qualification are that it:

- allows them to develop skills that will be useful to them in their day-to-day job role
- attests to their occupational competence, enhancing their employability
- motivates by giving them the opportunity to gain a nationally-recognised level 3 qualification that demonstrates ongoing professional development.

For employers, the benefits of this qualification are that it:

- can help identify training needs by benchmarking best practice
- motivates staff to perform at a high standard, resulting in better customer satisfaction and improved staff retention
- allows for increased confidence in the performance of staff who have achieved the qualification.

Who is this qualification for?

This qualification is for all learners aged 16 and above who are capable of reaching the required standards.

Edexcel's policy is that the qualification should:

- be free from any barriers that restrict access and progression
- ensure equality of opportunity for all wishing to access the qualification.

What are the potential job roles for those working towards this qualification?

Compared with Level 2, this qualification recognises occupational competence for people working in a more technical capacity in payroll, dealing with more complex aspects of the work. In some instances, learners will be advising other staff or will be the person to whom problems and the out of the ordinary or the less routine situations can be referred.

Possible job roles include:

- payroll supervisor
- assistant payroll manager
- deputy payroll manager
- payroll team leader.

What progression opportunities are available to learners who achieve this qualification?

The Edexcel Level 3 Certificate in Payroll (QCF) provides progression onto higher-level qualifications in accounting, business and management. The qualification is valued by employers, and its achievement allows progression into employment in payroll roles.

Further information is available in *Annexe A*.

What is the qualification structure for the Edexcel Level 3 Certificate in Payroll (QCF)?

Individual units can be found in the *Units* section.

The qualification consists of 11 mandatory units, totalling 33 credits. Learners must achieve all 33 credits in order to pass the qualification.

| Unit number | Unit reference number | Unit title | Level | Credit |
|--------------------|------------------------------|---|--------------|---------------|
| 1 | L/600/4923 | Work effectively in accounting and finance | 2 | 2 |
| 2 | T/601/8136 | Employment legislation for payroll | 3 | 2 |
| 3 | A/601/8137 | Statutory and non-statutory reporting of payroll data | 3 | 1 |
| 4 | J/601/8139 | PAYE, income tax and national insurance contributions | 3 | 5 |
| 5 | F/601/8141 | Theory of termination of employment | 4 | 2 |
| 6 | R/601/8144 | Determining gross pay | 3 | 4 |
| 7 | D/601/8146 | Payroll processing | 3 | 3 |
| 8 | M/601/8149 | Period end processing | 3 | 2 |
| 9 | F/601/8169 | Termination of employment | 4 | 2 |
| 10 | T/601/8170 | Payroll verification and reconciliation | 3 | 2 |
| 11 | A/601/8171 | Computerised payroll administration | 3 | 8 |

How is the qualification graded and assessed?

The overall grade for the qualification is a 'pass'. The learner must achieve all the required units within the specified qualification structure.

To pass a unit the learner must:

- achieve **all** the specified learning outcomes
- satisfy **all** the assessment criteria by providing sufficient and valid evidence for each criterion
- show that the evidence is their own.

The qualifications are designed to be assessed:

- in the workplace or
- in conditions resembling the workplace, as specified in the assessment requirements/strategy for the sector
- as part of a training programme.

Assessment strategy

The assessment strategy for this qualification has been included in *Annexe D*. The assessment strategy includes details on:

- teaching and assessment
- workplace assessment and simulation
- quality assurance and quality control
- the competence and development of assessors and verifiers.

Evidence of competence may come from:

- **current practice** where evidence is generated from a current job role
- a **programme of development** where evidence comes from assessment opportunities built into a current job role as a result of a learning/training programme at or away from the workplace
- the **Recognition of Prior Learning (RPL)** where a learner can demonstrate that they can meet the assessment criteria within a unit through knowledge, understanding or skills they already possess without undertaking a course of learning. They must submit sufficient, reliable and valid evidence for internal and standards verification purposes. RPL is acceptable for accrediting a unit, several units or a whole qualification
- a **combination** of these.

It is important that the evidence is:

| | |
|-------------------|---|
| Valid | relevant to the standards for which competence is claimed |
| Authentic | produced by the learner |
| Current | sufficiently recent to create confidence that the same skill, understanding or knowledge persist at the time of the claim |
| Reliable | indicates that the learner can consistently perform at this level |
| Sufficient | fully meets the requirements of the standards. |

Types of evidence (to be read in conjunction with the assessment strategy in *Annexe D*)

To successfully achieve a unit the learner must gather evidence which shows that they have met the required standard in the assessment criteria. Evidence can take a variety of different forms including the examples below. Centres should refer to the assessment strategy for information about which of the following are permissible.

- direct observation of the learner's performance by their assessor (O)
- outcomes from oral or written questioning (Q&A)
- products of the learner's work (P)
- personal statements and/or reflective accounts (RA)
- outcomes from simulation, where permitted by the assessment strategy (S)
- professional discussion (PD)
- assignment, project/case studies (A)
- authentic statements/witness testimony (WT)
- expert witness testimony (EWT)
- evidence of Recognition of Prior Learning (RPL).

The abbreviations may be used for cross-referencing purposes.

Learners can use one piece of evidence to prove their knowledge, skills and understanding across different assessment criteria and/or across different units. It is, therefore, not necessary for learners to have each assessment criterion assessed separately. Learners should be encouraged to reference the assessment criteria to which the evidence relates.

Evidence must be made available to the assessor, internal verifier and Edexcel standards verifier. A range of recording documents is available on the Edexcel website, www.edexcel.com. Alternatively, centres may develop their own.

Centre recognition and approval

Centre recognition

Centres that have not previously offered Edexcel qualifications need to apply for and be granted centre recognition as part of the process for approval to offer individual qualifications. New centres must complete both a centre recognition approval application and a qualification approval application.

Existing centres will be given 'automatic approval' for a new qualification if they are already approved for a qualification that is being replaced by the new qualification and the conditions for automatic approval are met. Centres already holding Edexcel approval are able to gain qualification approval for a different level or different sector via Edexcel online.

Approvals agreement

All centres are required to enter into an approvals agreement which is a formal commitment by the head or principal of a centre to meet all the requirements of the specification and any linked codes or regulations. Edexcel will act to protect the integrity of the awarding of qualifications, if centres do not comply with the agreement. This could result in the suspension of certification or withdrawal of approval.

Quality assurance

Detailed information on Edexcel's quality assurance processes is given in *Annexe B*.

What resources are required?

Each qualification is designed to support learners working in the finance sector. Physical resources need to support the delivery of the qualifications and the assessment of the learning outcomes and must be of industry standard. Centres must meet any specific resource requirements outlined in *Annexe D: Assessment strategy*. Staff assessing the learner must meet the requirements within the overarching assessment strategy for the sector.

Unit format

Each unit in this specification contains the following sections.

| | | | | | |
|---|-----------------------------|--|--|--|--|
| Unit title: | | | | | The unit title is accredited on the QCF and this form of words will appear on the learner's Notification of Performance (NOP). |
| Unit reference number: | | | | | This is the unit owner's reference number for the specified unit. |
| QCF level: | | | | | All units and qualifications within the QCF have a level assigned to them, which represents the level of achievement. There are nine levels of achievement, from Entry level to level 8. The level of the unit has been informed by the QCF level descriptors and, where appropriate, the NOS and/or other sector/professional. |
| Credit value: | | | | | All units have a credit value. The minimum credit value is one, and credits can only be awarded in whole numbers. Learners will be awarded credits when they achieve the unit. |
| Guided learning hours: | | | | | A notional measure of the substance of a qualification. It includes an estimate of the time that might be allocated to direct teaching or instruction, together with other structured learning time, such as directed assignments, assessments on the job or supported individual study and practice. It excludes learner-initiated private study. |
| Unit summary: | | | | | This provides a summary of the purpose of the unit. |
| Evidence requirements: | | | | | The assessment/evidence requirements are determined by the SSC. Learners must provide evidence for each of the requirements stated in this section. |
| Recording of evidence: | | | | | This provides a summary of how evidence can be recorded. |
| Learning outcomes: | Assessment criteria: | Evidence type: | Portfolio reference: | Date: | |
| | | | The learner should use this box to indicate where the evidence can be obtained eg portfolio page number. | The learner should give the date when the evidence has been provided. | |
| Learning outcomes state exactly what a learner should know, understand or be able to do as a result of completing a unit. | | The assessment criteria of a unit specify the standard a learner is expected to meet to demonstrate that a learning outcome, or a set of learning outcomes, has been achieved. | | Learners must reference the type of evidence they have and where it is available for quality assurance purposes. The learner can enter the relevant key and a reference. Alternatively, the learner and/or centre can devise their own referencing system. | |

Units

Unit 1: Work effectively in accounting and finance

Unit reference number: L/600/4923

QCF level: 2

Credit value: 2

Guided learning hours: 20

Unit summary

This unit is about gaining a range of transferable skills that will enable the learner to work effectively within an accounting environment. Learners will be able to work independently or as part of a team. It aims to prove a reasonable standard of literacy and numeracy skills which is essential for the workplace.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit that relate to knowledge and understanding must be assessed in addition to assessment of performance. These assessment criteria can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| 1 Understand the accounting or payroll function within an organisation | <p>1.1 Explain the role of accountancy or payroll and other financial functions within the business</p> <p>1.2 Identify the contribution of those in accounting or payroll and other financial roles to maintaining the smooth running, solvency and legal compliance of an organisation</p> <p>1.3 Identify your appropriate reporting lines within your working environment</p> <p>1.4 Recognise any organisational policies and procedures that affect your work</p> | | | |
| 2 Demonstrate a range of effective communication skills | <p>2.1 Demonstrate a level of numeracy and literacy skills appropriate to your role within the organisation</p> <p>2.2 Present information in appropriate formats and within organisational guidelines for:</p> <ul style="list-style-type: none"> - informal business report (including diagrams) - letter - email or memo | | | |
| 3 Work independently or as part of a team | <p>3.1 Plan and manage your own workload effectively and prioritise tasks</p> <p>3.2 Identify the impact that the completion or non-completion of your work can have on colleagues</p> <p>3.3 Resolve or refer conflicts or dissatisfaction within your working environment</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 4 Develop skills and knowledge to meet personal and organisational needs | 4.1 Explain the importance of continuing professional development and identify your own development needs and objectives 4.2 Monitor and review your own development needs and objectives | | | |

Learner name: _____

Date: _____

Learner signature: _____

Date: _____

Assessor signature: _____

Date: _____

Internal verifier signature: _____

Date: _____

(if sampled)

Unit 2: Employment legislation for payroll

Unit reference number: T/601/8136

QCF level: 3

Credit value: 2

Guided learning hours: 10

Unit summary

This unit is about the learner being able to identify and explain the application of the relevant legislation in respect of employment, attachments of and deductions from earnings, along with data security and personal data protection. Learners will have the ability to apply the legislation correctly and be able to explain the main features of the law, emphasising the impact of it upon the payroll function.

Learners should also be able to identify sources of advice and guidance on legislation if required.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit relate to knowledge and understanding and must all be assessed in addition to assessment of skills in the related skills-based unit (see *Assessment methodology* below). These assessment criteria can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' knowledge about employment legislation for payroll. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside the following skills-based unit:

Unit 6: Determining gross pay.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| 1 Understand employment rights and related legislation as it applies to payroll | <p>1.1 Identify relevant employment rights legislation which has an impact on the payroll function</p> <p>1.2 Explain the main and relevant features of employment rights legislation</p> <p>1.3 Explain how employment rights legislation impacts upon the payroll function and where to access advice and guidance if needed</p> | | | |
| 2 Understand attachment of earnings legislation | <p>2.1 Identify the relevant attachment of and deductions from earnings legislation</p> <p>2.2 Explain the main features of attachment of earnings legislation</p> <p>2.3 Explain how attachment of earnings legislation impacts upon the payroll function and where to access advice and guidance if needed</p> | | | |
| 3 Understand data security and protection legislation in relation to payroll | <p>3.1 Identify the relevant data protection legislation</p> <p>3.2 Explain the main features of data security and protection legislation</p> <p>3.3 Identify and explain the implications of data security</p> <p>3.4 Explain how data security and protection legislation impacts upon the payroll function and where to access advice and guidance if needed</p> | | | |

Learner name: _____
Learner signature: _____
Assessor signature: _____
Internal verifier signature: _____
(if sampled)

Date: _____
Date: _____
Date: _____
Date: _____

Unit 3: Statutory and non-statutory reporting of payroll data

Unit reference number: A/601/8137

QCF level: 3

Credit value: 1

Guided learning hours: 5

Unit summary

This unit is about the learner being able to understand what statutory and non-statutory reports are required, and the timescales in which they must be completed.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit relate to knowledge and understanding and must all be assessed in addition to assessment of skills in the related skills-based unit (see *Assessment methodology* below). These assessment criteria can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' knowledge about statutory and non-statutory payroll reporting. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside the following skills-based unit:

Unit 8: Period end processing.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre

documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|---|---------------|---------------------|------|
| 1 Understanding statutory reporting requirements | <p>1.1 Describe the methods, policies, procedures, for submitting statutory end of year returns and explain the penalties for non compliance</p> <p>1.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year)</p> <p>1.3 Identify the reports which need to be given to employees, the deadlines for doing this and explain the penalties for failing to comply</p> | | | |
| 2 Understand the non-statutory reporting requirements | <p>2.1 Identify organisational, external agency and employee requirements for information</p> <p>2.2 Identify accurately the different reporting periods (end of month, end of quarter and end of year)</p> <p>2.3 Identify accurately the needs of the recipient and how reporting is tailored to those needs considering</p> <ul style="list-style-type: none"> - security - confidentiality - data protection | | | |

Learner name: _____
Learner signature: _____
Assessor signature: _____
Internal verifier signature: _____
(if sampled)

Date: _____
Date: _____
Date: _____
Date: _____

Unit 4: PAYE, income tax and National Insurance contributions

Unit reference number: J/601/8139

QCF level: 3

Credit value: 5

Guided learning hours: 25

Unit summary

This unit is about the learner being able to understand the legislation that supports PAYE, National Insurance contributions (NIC) and statutory payments.

Learners will be able to identify all types of payments made to an employee and define the income tax and NIC liabilities, if any, due on these.

They will also be able to communicate effectively with employees and handle communications from the relevant tax authority.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit relate to knowledge and understanding and must all be assessed in addition to assessment of skills in the related skills-based units (see *Assessment methodology* below). These assessment criteria can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' knowledge about legislation relevant to PAYE, NIC and statutory payments. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside the following skills-based units:

Unit 7: Payroll processing

Unit 10: Payroll verification and reconciliation.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| 1 Understand the relevant tax authority and legislation | <ul style="list-style-type: none"> 1.1 Identify the relevant income tax authority 1.2 Explain the legislation relevant to income tax 1.3 Identify the relevant NIC authority 1.4 Explain the legislation relevant to NICs 1.5 Identify where further guidance on income tax and NICs may be obtained 1.6 Identify the relevant legislation and rules for statutory payments | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|--|---------------|---------------------|------|
| <p>2 Understand types of payments and deductions and how these are made</p> | <p>2.1 Identify and describe pre-tax deductions, including:</p> <ul style="list-style-type: none"> - additional voluntary contribution - dispensated expenses - share incentive plan - tax approved occupational pension - charitable giving <p>2.2 Identify and describe pre-NIC deductions</p> <p>2.3 Differentiate between types of statutory and non-statutory deductions and determine where there is an income tax and NIC implication</p> <p>2.4 Identify types of exceptional payments including:</p> <ul style="list-style-type: none"> - payments not made on the contractual pay day, such as late payments, mis-timed payments or payments to new starters - special one-off bonuses not paid with normal pay - payments made to employees after they have left employment <p>2.5 Explain how to use the relevant tax authority's tools to perform calculations of income tax due</p> <p>2.6 Explain how to use the relevant authority's tools to perform calculations of NICs due</p> <p>2.7 Explain the principles of total cost of payroll to an employer</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| 3 Communicate with external agencies and employees in relation to PAYE and NIC | 3.1 Identify the types of information received, and how to deal with instructions, from external agencies 3.2 Describe the information requirements of the organisation, external agencies and employees | | | |

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 5: Theory of termination of employment

Unit reference number: F/601/8141

QCF level: 4

Credit value: 2

Guided learning hours: 10

Unit summary

This unit is about the learner knowing how to process leavers within an organisation and identify any special payments and recoveries. The learner will also be able to identify the relevant documentation to complete in accordance with tax authority regulations.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in Annexe D: Assessment Strategy.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit relate to knowledge and understanding and must all be assessed in addition to assessment of skills in the related skills-based unit (see Assessment methodology below). These assessment criteria can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' knowledge about how to process leavers. In order for learners to be able to apply this knowledge and understanding effectively, this unit must be delivered and assessed alongside the following skills-based unit:

Unit 9: Termination of employment.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| <p>1 Understand the process for termination of employment payments</p> | <p>1.1 Identify leavers from correctly authorised source documentation</p> <p>1.2 Explain how to amend leavers' records to ensure that they will not continue to be paid</p> <p>1.3 Identify the correct termination payments to be made, including:</p> <ul style="list-style-type: none"> - pay in lieu of notice - ex gratia payments - damages - restrictive covenants - statutory redundancy payments <p>1.4 Describe how to calculate statutory redundancy payment</p> <p>1.5 Explain the terms of any contractual, non-statutory redundancy scheme</p> <p>1.6 Explain the impact of income tax and National Insurance legislation on redundancy and other termination payments</p> <p>1.7 Identify the correct statutory reports required by the tax authority</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 2 Understand other processes for leavers | 2.1 Identify sums to be recovered from a leaver in respect of loans, excessive holiday and other recoverable elements of pay 2.2 Identify and explain any reports which need to be made in respect of the termination, return of organisation equipment, company cars, keys and identity cards 2.3 Explain the method of calculating final gross pay | | | |

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 6: Determining gross pay

Unit reference number: R/601/8144

QCF level: 3

Credit value: 4

Guided learning hours: 20

Unit summary

This unit is about the learner being able to process the salary and all associated payments, to calculate the gross pay entitlement of an employee. The learner will also be able to communicate with employees in response to queries.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

Assessment criterion 1.1 relates to knowledge and understanding. This must be assessed in addition to assessment of performance. It can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' skills in calculating gross pay. In order for them to do this, this unit must be delivered and assessed alongside the following unit, which will provide them with the necessary underpinning knowledge and understanding:

Unit 2: Employment legislation for payroll.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the

evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|----------------------------------|---|---------------|---------------------|------|
| 1 Process payroll information | <p>1.1 Correctly identify the treatment of allowances and enhancements with respect to tax, national insurance and pension deductions</p> <p>1.2 Update rates for permanent and temporary payments and deductions against agreed scales for each type of employee affected</p> <p>1.3 Calculate exceptional payments and deductions in accordance with organisational requirements, to the deadlines agreed</p> <p>1.4 Calculate any applicable pre-tax deductions and all relevant statutory and non-statutory deductions</p> <p>1.5 Identify the income tax, NIC and pension liability of all payments</p> <p>1.6 Comply with organisational and statutory timescales</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|---|---------------|---------------------|------|
| <p>2 Ensure all legislation for statutory payments is followed correctly</p> | <p>2.1 Apply the correct payment schemes with regard to statutory entitlements including:</p> <ul style="list-style-type: none"> - maternity - paternity - adoption - sick pay - parental leave - time off for dependants <p>2.2 Determine entitlement to statutory payments when entitlement to occupational payments expires or payments are not made</p> <p>2.3 Process statutory payments accurately and deal correctly with the receipt and issue of regulatory forms</p> <p>2.4 Issue the correct regulatory documentation where entitlement to statutory payments does not arise or ceases</p> | | | |
| <p>3 Identify any errors and respond to queries effectively</p> | <p>3.1 Use the relevant tax authority's tools to check statutory pay entitlements in response to individual employee queries</p> <p>3.2 Identify and resolve all discrepancies directly or by reference to the appropriate person</p> <p>3.3 Maintain the security and confidentiality of personal and sensitive details at all times</p> | | | |

Learner name: _____ Date: _____
Learner signature: _____ Date: _____
Assessor signature: _____ Date: _____
Internal verifier signature: _____ Date: _____
(if sampled)

Unit 7: Payroll processing

Unit reference number: D/601/8146

QCF level: 3

Credit value: 3

Guided learning hours: 15

Unit summary

This unit is about the learner being able to control the processing of payroll, ensuring the production of timely and accurate reports, payslips and payments. The learner will also be able to reconcile the payroll, to ensure all payments to employees are valid.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in Annexe D: Assessment Strategy.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

Assessment criterion 1.1 relates to knowledge and understanding. This must be assessed in addition to assessment of performance. It can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Assessment methodology

This unit develops learners' skills in processing payroll. In order for them to do this, this unit (and also Unit 10: Payroll verification and reconciliation) must be delivered and assessed alongside the following unit, which will provide them with the necessary underpinning knowledge and understanding:

Unit 4: PAYE, income tax and National Insurance contributions.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as

documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 1 Ensure compliance with current legislation | <p>1.1 Correctly identify the treatment of allowances and enhancements with respect to income tax, national insurance contributions, pensions deductions</p> <p>1.2 Ensure all director's NIC calculations comply with the relevant legislation</p> <p>1.3 Ensure compliance with attachments of and deductions from earnings, allowances and fees legislation</p> | | | |
| 2 Communicate effectively with both internal and external parties | <p>2.1 Make payments to statutory and non-statutory bodies by the required deadline, accompanied by the applicable documentation and in accordance with organisational requirements and procedure</p> <p>2.2 Check that individuals raising queries are authorised to receive the information they are requesting</p> <p>2.3 Seek clarification or additional information from employees or managers where the nature of their queries is not clear</p> <p>2.4 Present accurate information extracted from the payroll system in an appropriate format</p> | | | |

Learner name: _____
Learner signature: _____
Assessor signature: _____
Internal verifier signature: _____
(if sampled)

Date: _____
Date: _____
Date: _____
Date: _____

Unit 8: Period end processing

Unit reference number: M/601/8149

QCF level: 3

Credit value: 2

Guided learning hours: 10

Unit summary

The unit aims to give the learner the skills to enable them to produce period end reports and complete the necessary tax authority documentation for monthly and annual periods as necessary. The learner will also be able to make payments.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

Assessment methodology

This unit develops learners' skills in period end processing. In order for learners to be able to apply these skills, this unit must be delivered and assessed alongside the following knowledge-based unit:

Unit 3: Statutory and non-statutory reporting of payroll data.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| 1 Complete period end procedures effectively | <p>1.1 Reconcile cumulative pay records to end-of-period balances</p> <p>1.2 Calculate and report the total cost of the payroll to the employer</p> <p>1.3 Accurately complete and file all statutory and non-statutory end-of-period returns by the applicable due dates</p> <p>1.4 Provide end-of-period information for employees by the applicable statutory date</p> <p>1.5 Accurately and promptly prepare internal end-of-period summaries for accounting purposes</p> | | | |
| 2 Make third party payments | <p>2.1 Reconcile totals of income tax and national insurance contributions deducted with payments made to the relevant tax authority</p> <p>2.2 Reconcile the total of employee and employer pension and additional voluntary contributions against pay and check that this agrees with the pensions scheme rules and requirements</p> <p>2.3 Reconcile other payments which need to be made to third parties</p> <p>2.4 Make accurate and timely payments to third parties following completion of the payroll</p> | | | |

Learner name: _____ Date: _____
Learner signature: _____ Date: _____
Assessor signature: _____ Date: _____
Internal verifier signature: _____ Date: _____
(if sampled)

Unit 9: Termination of employment

Unit reference number: F/601/8169

QCF level: 4

Credit value: 2

Guided learning hours: 10

Unit summary

This unit is about the learner being able to process leavers within an organisation. The learner will also be able to complete the relevant documentation in accordance with tax authority and other regulations.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

Assessment methodology

This unit develops learners' skills in processing leavers. In order for learners to be able to apply these skills, this unit must be delivered and assessed alongside the following knowledge-based unit:

Unit 5: Theory of termination of employment.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 1 Process redundancy and termination payments | <p>1.1 Correctly apply the terms of any contractual, non-statutory redundancy scheme</p> <p>1.2 Calculate the amount of any statutory termination payment</p> <p>1.3 Enter any sums due in respect of termination which are not covered by exemptions and concessions so that payments will be made at the correct time and with the appropriate income tax and NIC treatment</p> <p>1.4 Process and record termination payments in accordance with legislative requirements</p> | | | |
| 2 Process other items related to termination | <p>2.1 Calculate the amount of the final payment to be made</p> <p>2.2 Ensure all final payments are subject to the correct income tax and NIC treatment</p> <p>2.3 Ensure that all sums recoverable are dealt with correctly and accurately in the final payment</p> <p>2.4 Issue any notices to third parties in relation to the termination</p> <p>2.5 Issue any statutory notices and forms required as a result of the termination</p> | | | |

Learner name: _____ Date: _____
Learner signature: _____ Date: _____
Assessor signature: _____ Date: _____
Internal verifier signature: _____ Date: _____
(if sampled)

Unit 10: Payroll verification and reconciliation

Unit reference number: T/601/8170

QCF level: 3

Credit value: 2

Guided learning hours: 10

Unit summary

This unit is about the learner being able to accurately check and reconcile all aspects of the payroll calculations, on both a monthly and annual basis.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

Assessment methodology

This unit develops learners' skills in checking and reconciling payroll calculations. In order for them to do this, this unit (and also Unit 7: Payroll processing) must be delivered and assessed alongside the following unit, which will provide them with the necessary underpinning knowledge and understanding:

Unit 4: PAYE, income tax and national insurance contributions.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|-------------------|--|---------------|---------------------|------|
| 1 | Understand organisational procedures | | | |
| 2 | Perform accurately a range of period end payroll reconciliations | | | |
| | <p>1.1 Apply the organisation's signatories and authorisations procedures</p> <p>1.2 Apply the organisation's procedures for maintaining the security and confidentiality of information</p> <p>2.1 Reconcile the national insurance liability for directors against the National Insurance actually paid</p> <p>2.2 Correctly code and reconcile total charges to organisational budgets against aggregate payroll totals</p> <p>2.3 Reconcile the number of no pays and actual pays with the number of employees on the payroll</p> <p>2.4 Calculate and reconcile aggregate payroll totals, including aggregate statutory payments and non-statutory deductions, against authorised control totals</p> <p>2.5 Calculate and reconcile aggregate amounts payable to, or recoverable from, statutory and non-statutory bodies against control totals</p> <p>2.6 Reconcile payroll records with the organisation's financial reports</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|---|---------------|---------------------|------|
| 3 Perform accurately a range of annual payroll reconciliations | 3.1 Reconcile cumulative pay records to end-of-period balances 3.2 Reconcile totals of income tax, and national insurance contributions deducted with payments made to the relevant tax authority 3.3 Reconcile the total basic and supplementary pension contributions and additional voluntary contributions from each employee with cumulative net taxable pay | | | |

Learner name: _____ Date: _____

Learner signature: _____ Date: _____

Assessor signature: _____ Date: _____

Internal verifier signature: _____ Date: _____
(if sampled)

Unit 11: Computerised payroll administration

Unit reference number: A/601/8171

QCF level: 3

Credit value: 8

Guided learning hours: 40

Unit summary

This unit provides learners with the skills required to use computerised payroll systems.

Evidence requirements

Assessment must be carried out in a way that is consistent with the requirements outlined in *Annexe D: Assessment Strategy*.

To pass the unit, learners must meet all of the assessment criteria.

Wherever possible, assessment should be carried out holistically. Items of evidence may contribute to the assessment of more than one criterion, both within this unit and across other units, and, wherever possible, centres are recommended to use evidence in this way.

All of the assessment criteria in this unit that relate to knowledge and understanding and must be assessed in addition to assessment of performance. They can be assessed inside or outside the workplace, but the evidence the learners produce must relate to their own work environment and should preferably be assessed using question and answers, case studies or by professional discussion.

Recording of evidence

The type of evidence, portfolio reference and date should be entered against each assessment criterion in the table. Alternatively, centre documentation could be used to record this information. Evidence such as documents and materials from the learner's workplace must be left in situ in the workplace and not included in a portfolio. The nature and location of the evidence must be recorded in the assessment documents. Centres must ensure that access to the evidence will be permitted for examination by internal and external verifiers.

Learning outcomes and assessment criteria

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 1 Set up a computerised payroll system | <p>1.1 Enter company data and legislative parameters (if appropriate), 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 and updated payroll legislation ensuring verification of the information to be changed</p> <p>1.3 Enter pension scheme information in accordance with company policy</p> | | | |
| 2 Set up employee records and payroll data in a computerised payroll system | <p>2.1 Create employee records within the payroll software from given information, eg HR information, contract of employment, P45, P46</p> <p>2.2 Maintain the employee's payroll records ensuring that all changes have been correctly authorised by either the employee, employer or statutory body</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| <p>3 Enter details of gross pay into the computerised payroll system</p> | <p>3.1 Input elements of basic gross pay for weekly- and monthly- paid employees from given information eg timesheets and summaries, salary information, hourly rates</p> <p>3.2 Input overtime details from given information</p> <p>3.3 Input additional gross pay information, eg commission and bonus payments, lump sums, unsocial hours and shift payments</p> <p>3.4 Deal with net payments</p> <p>3.5 Deal with holiday pay information in an appropriate way</p> <p>3.6 Input all elements relating to a leaver's gross pay including redundancy payments</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|---|---|---------------|---------------------|------|
| <p>4 Enter voluntary and statutory additions and Deductions</p> | <p>4.1 Input information relating to voluntary deductions ensuring that the correct authorisation has been given, eg company loan repayments, savings scheme, Payroll Giving, social clubs, pension contributions</p> <p>4.2 Input information relating to statutory deductions ensuring that the correct authorisation has been given, eg student loan repayments, AEOs and DEOs</p> <p>4.3 Input all information relating to statutory additions to pay:</p> <ul style="list-style-type: none"> - statutory sick pay - statutory maternity pay - statutory adoption pay - statutory paternity pay and paternity leave | | | |
| <p>5 Process the payroll</p> | <p>5.1 Process gross pay, standard pre- and post-tax deductions in accordance with company policy and legislative requirements</p> <p>5.2 Process voluntary, non-standard statutory deductions and statutory additions to pay in accordance with company policy and legislative requirements</p> <p>5.3 Process the final pay run for a leaver</p> <p>5.4 Produce internal period-end reports, including payslips, P11 Deduction Sheets, payroll summaries and analysis in accordance with company requirements</p> | | | |

| Learning outcomes | Assessment criteria | Evidence type | Portfolio reference | Date |
|--|--|---------------|---------------------|------|
| 6 Produce reports to enable reconciliation of payments and deductions to external agencies and other statutory documents | 6.1 Produce form P45 for a leaver 6.2 Explain what is required to complete the period end and year end routines and reports for HMRC 6.3 Produce period end and year end forms from the payroll software 6.4 Reconcile payments to HMRC and other statutory bodies 6.5 Outline on-line filing requirements | | | |
| 7 Understand how and why payroll data is backed up and restored | 7.1 Explain the importance and need for backing up the payroll data at regular intervals 7.2 Describe how to back and restore payroll data 7.3 Explain the need for data security and the various methods used to ensure security of all payroll data | | | |

Learner name: _____ Date: _____
 Learner signature: _____ Date: _____
 Assessor signature: _____ Date: _____
 Internal verifier signature: _____ Date: _____
 (if sampled)

Further information

Our customer service numbers are:

| | |
|-------------------------------|---------------|
| BTEC and NVQ | 0844 576 0026 |
| GCSE | 0844 576 0027 |
| GCE | 0844 576 0025 |
| The Diploma | 0844 576 0028 |
| DiDA and other qualifications | 0844 576 0031 |

Calls may be recorded for training purposes.

Useful publications

Related information and publications include:

- *Centre Handbook for Edexcel QCF NVQs and Competence-based Qualifications* published annually
- functional skills publications – specifications, tutor support materials and question papers
- *Regulatory Arrangements for the Qualification and Credit Framework* (published by Ofqual, August 2008)
- the current Edexcel publications catalogue and update catalogue.

Edexcel publications concerning the Quality Assurance System and the internal and standards verification of vocationally related programmes can be found on the Edexcel website.

NB: Some of our publications are priced. There is also a charge for postage and packing. Please check the cost when you order.

How to obtain National Occupational Standards

To obtain the National Occupational Standards please go to www.ukstandards.org.uk.

Professional development and training

Edexcel supports UK and international customers with training related to NVQ and BTEC qualifications. This support is available through a choice of training options offered in our published training directory or through customised training at your centre.

The support we offer focuses on a range of issues including:

- planning for the delivery of a new programme
- planning for assessment and grading
- developing effective assignments
- building your team and teamwork skills
- developing student-centred learning and teaching approaches
- building functional skills into your programme
- building effective and efficient quality assurance systems.

The national programme of training we offer can be viewed on our website (www.edexcel.com/training). You can request customised training through the website or by contacting one of our advisers in the Training from Edexcel team via Customer Services to discuss your training needs.

The training we provide:

- is active
- is designed to be supportive and thought provoking
- builds on best practice
- may be suitable for those seeking evidence for their continuing professional development.

Annexe A: Progression pathways

The Edexcel qualification framework for the Accounting and Finance sector

| Level | General qualifications | Diplomas | BTEC vocationally-related qualifications | BTEC specialist qualification/professional | NVQ/competence |
|-------|------------------------|----------|---|--|---|
| 8 | | | | | |
| 7 | | | | | |
| 6 | | | | | |
| 5 | | | Edexcel BTEC Level 5 Higher National Diploma in Business (Accounting) (QCF) | | |
| 4 | | | | | Edexcel Level 4 Certificate in Providing Financial Advice (QCF) |

| Level | General qualifications | Diplomas | BTEC vocationally-related qualifications | BTEC specialist qualification/professional | NVQ/competence |
|-------|------------------------|--|--|--|---|
| 3 | | Edexcel Level 3 Principal Learning in Business, Administration and Finance | Edexcel BTEC Level 3 Certificate/Subsidiary Diploma in Personal and Business Finance (QCF) Edexcel BTEC Level 3 Diploma/Extended Diploma in Business (Accounting) (QCF) | Edexcel BTEC Level 3 Award in Financial Services Regulation, Ethics and Trends (QCF) | Edexcel Level 3 Award/Certificate in Providing Financial Services (QCF) Edexcel Level 3 Certificate in Providing Financial Advice (QCF) Edexcel Level 3 Diploma in Accounting (QCF) Edexcel Level 3 Certificate in Payroll (QCF) |
| 2 | | Edexcel Level 2 Principal Learning in Business, Administration and Finance | | Edexcel Level 2 Award in Finance and Money Skills (QCF) | Edexcel Level 2 Award/Certificate in Providing Financial Services (QCF) Edexcel Level 2 Certificate in Accounting (QCF) Edexcel Level 2 Certificate in Payroll (QCF) |

| Level | General qualifications | Diplomas | BTEC vocationally-related qualifications | BTEC specialist qualification/professional | NVQ/competence |
|--------------|-------------------------------|--|---|---|-----------------------|
| 1 | | Edexcel Level 1 Principal Learning in Business, Administration and Finance | | | |
| Entry | | | | | |

Annexe B: Quality assurance

Key principles of quality assurance

- A centre delivering Edexcel qualifications must be an Edexcel recognised centre and must have approval for qualifications that it is offering.
- The centre agrees, as part of gaining recognition, to abide by specific terms and conditions relating to the effective delivery and quality assurance of assessment. The centre must abide by these conditions throughout the period of delivery.
- Edexcel makes available to approved centres a range of materials and opportunities to exemplify the processes required for effective assessment and provide examples of effective standards. Approved centres must use the guidance on assessment to ensure that staff who are delivering Edexcel qualifications are applying consistent standards.
- An approved centre must follow agreed protocols for: standardisation of assessors; planning, monitoring and recording of assessment processes; internal verification and recording of internal verification processes and dealing with special circumstances, appeals and malpractice.

Quality assurance processes

The approach to quality assured assessment is made through a partnership between a recognised centre and Edexcel. Edexcel is committed to ensuring that it follows best practice and employs appropriate technology to support quality assurance processes where practicable. The specific arrangements for working with centres will vary. Edexcel seeks to ensure that the quality-assurance processes it uses do not inflict undue bureaucratic processes on centres, and works to support them in providing robust quality-assurance processes.

The learning outcomes and assessment criteria in each unit within this specification set out the standard to be achieved by each learner in order to gain each qualification. Edexcel operates a quality-assurance process, designed to ensure that these standards are maintained by all assessors and verifiers.

For the purposes of quality assurance, all individual qualifications and units are considered as a whole. Centres offering these qualifications must be committed to ensuring the quality of the units and qualifications they offer, through effective standardisation of assessors and internal verification of assessor decisions. Centre quality assurance and assessment processes are monitored by Edexcel.

The Edexcel quality-assurance processes will involve:

- gaining centre recognition and qualification approval if a centre is not currently approved to offer Edexcel qualifications
- annual visits to centres by Edexcel for quality review and development of overarching processes and quality standards. Quality review and development visits will be conducted by an Edexcel quality development reviewer
- annual visits by occupationally competent and qualified Edexcel Standards Verifiers for sampling of internal verification and assessor decisions for the occupational sector
- the provision of support, advice and guidance towards the achievement of National Occupational Standards.

Centres are required to declare their commitment to ensuring quality and appropriate opportunities for learners that lead to valid and accurate assessment outcomes. In addition, centres will commit to undertaking defined training and online standardisation activities.

Annexe C: Centre certification and registration

Edexcel Standards Verifiers will provide support, advice and guidance to centres to achieve Direct Claims Status (DCS). Edexcel will maintain the integrity of Edexcel QCF NVQs through ensuring that the awarding of these qualifications is secure. Where there are quality issues identified in the delivery of programmes, Edexcel will exercise the right to:

- direct centres to take action
- limit or suspend certification
- suspend registration.

The approach of Edexcel in such circumstances is to work with the centre to overcome the problems identified. If additional training is required, Edexcel will aim to secure the appropriate expertise to provide this.

What are the access arrangements and special considerations for the qualifications in this specification?

Centres are required to recruit learners to Edexcel qualifications with integrity.

Appropriate steps should be taken to assess each applicant's potential and a professional judgement should be made about their ability to successfully complete the programme of study and achieve the qualification. This assessment will need to take account of the support available to the learner within the centre during their programme of study and any specific support that might be necessary to allow the learner to access the assessment for the qualification. Centres should consult Edexcel's policy on learners with particular requirements.

Edexcel's policy on access arrangements and special considerations for Edexcel qualifications aims to enhance access to the qualifications for learners with disabilities and other difficulties (as defined by the 1995 Disability Discrimination Act and the amendments to the Act) without compromising the assessment of skills, knowledge, understanding or competence. Please refer to *Access Arrangements and Special Considerations for BTEC and Edexcel NVQ Qualifications* for further details. www.edexcel.com.

Annexe D: Assessment strategy

Introduction and scope

The purpose of this assessment strategy is to ensure that the Edexcel Level 2 Certificate in Payroll (QCF) and the Edexcel Level 3 Certificate in Payroll (QCF) are subject to consistently rigorous and fair assessment. It is also designed to ensure that individuals who make judgements about competence are both qualified and competent to do so.

The assessment strategy addresses issues of:

- teaching and assessment
- workplace assessment and simulation
- quality assurance and quality control
- the competence and development of assessors and verifiers.

A: Teaching and assessment

Although individual QCF units define specific learning outcomes and assessment criteria, it is not a requirement that QCF units be taught and assessed individually.

Where two or more QCF units within a qualification contain some of the same, similar or complementary learning outcomes or assessment criteria, it is acceptable and potentially desirable that such units be taught and/or assessed together where practicable.

Therefore, centres are encouraged to consider the suitability, practicality and cost or time benefits of holistic teaching and/or assessment wherever possible.

Acceptable assessment methods for these qualifications include:

- products of work carried out in the workplace. This may include, for example, written documents, screen dumps, printouts or electronic copies of payroll records, etc
- simulation of real work, using case studies and assignments
- oral presentation and questioning
- written tests, including multiple-choice papers
- observation by the assessor of workplace activities
- professional discussion between the assessor and the candidate
- witness testimony from managers and others at the workplace.
- The centre will be responsible for designing, administering and marking all assessment activities.

B: Workplace assessment and simulation

Assessment by candidate performance of tasks naturally undertaken in the workplace is the most reliable form of assessment and should be used wherever appropriate and practicable. **Workplace assessment** may take various forms, but the methods adopted must allow candidates to fully demonstrate their attainments against the assessment criteria.

Workplace evidence is strongly encouraged, though circumstances can arise where an element of simulation may be necessary, for example because of restrictions on the release of employee data.

Simulation should replicate, as closely as possible, the performance expected in employment. Attention must be paid to: the realism of the tasks to be carried out; the realism of source and other documents; relevant legal requirements; the realism of the setting and any associated equipment; workplace and customer relationships; and the pace and intensity of work-related activity. This simulation may be computer based where it closely resembles workplace practice.

Wherever simulation is used, it must conform to the following principles:

- tasks must be based on the QCF units under assessment
- performance must be assessed against the assessment criteria in the relevant QCF units.

C: Quality assurance and quality control

To promote consistency across qualifications, provision incorporates arrangements for external quality control. This will be achieved by the monitoring of centre assessment using Edexcel's standards verification procedures. For further information about these, see *Annexe B*.

D: Competence of assessors and verifiers

Assessors and individuals responsible for verifying the quality of assessment must be competent to undertake the tasks they are required to perform. Accordingly, all must:

have relevant and credible occupational experience, including understanding of current and emerging practice, issues and legislative requirements in the occupational area concerned. Each practitioner will normally have operated at or above the level of the qualification that they are assessing or verifying

- 1 hold a relevant vocational/professional award or other recognised evidence of occupational competence **at least one level above** that of the qualification being assessed or verified

or

hold a relevant vocational/professional award or other recognised evidence of occupational competence and provide sufficient evidence of experience and expertise at the level of the qualification being assessed or verified

have knowledge and experience of the relevant operational processes for the qualification concerned

have good interpersonal skills

have a commitment to their continuing professional development

hold a qualification or award relevant to the assessor or internal verifier role they are fulfilling:

- for assessors, any one of the following qualifications are acceptable: D32; D33; A1; Level 3 Award in Assessing Competence in the Work Environment (QCF). (This requirement does not apply to Unit 14: Spreadsheet Software, for this unit, assessors should have a sound understanding of the unit requirements and be able to give feedback to learners .)
- for internal verifiers, any one of the following qualifications is acceptable: D34; V1; Level 4 Award in the Internal Quality Assurance of Assessment Processes and Practice (QCF)
- external verifiers must hold an appropriate external verifier award.

Where assessors/internal verifiers are working towards the appropriate qualification, their work must be supervised by and decisions approved by an assessor/internal verifier who meets the full requirements as set out here.

Ofqual
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Llywodraeth Cynulliad Cymru
Welsh Assembly Government

Publications Code N027125 May 2011

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