

Note: The format of the competency standard for the Business Management WSQ is given in Annex D of the Requirement Specifications



NATIONAL COMPETENCY STANDARD

WSQ Framework	:	Human Resource
Competency Category	:	Compensation and Benefits
Competency Code	:	HR-CB-201E-0
Competency Unit	:	Process payroll
Competency Descriptor	:	This unit addresses the skills and knowledge required to process payroll. It covers collating data, as well as calculating and preparing payments.
Competency Level	:	Level 2
Credit Value	:	4
Version Number	:	0
Effective Date	:	21 February 2008
Review Date	:	-
Developer	:	WDA
Custodian	:	Community and Professional Services Division



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National Competency Standard

Competency Unit Code HR-CB-201E-0	Competency Level Level 2
Competency Unit Title Process payroll	

Competency Unit : Process payroll
<p>Summary of Competency Elements</p> <p>This competency unit consists of the following elements:</p> <ol style="list-style-type: none"> 1. Collate payroll data 2. Calculate payroll 3. Process payroll payments <p>These elements are described in detail in the following pages.</p>
<p>Assumed Skills and Knowledge</p> <p>The assumed skills and knowledge for this unit are as follows. Learners are assumed to be able to:</p> <ul style="list-style-type: none"> • communicate ideas and information to employees and management • solve problems to find solutions or recommend actions • collect, analyse and organise information to complete simple tasks • use basic information technology to communicate with colleagues in the workplace • demonstrate listening and speaking skills (English) at a level equivalent to Employability Skills System (ESS) Literacy Level 4 • demonstrate reading and writing (English) at a level equivalent to Employability Skills System (ESS) Literacy Level 4 • demonstrate numeracy skills at a level equivalent to Employability Skills System (ESS) Numeracy Level 6

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Description of Competency Element

Competency Element Title 1. Collate payroll data
Underpinning Knowledge <i>A competent individual needs to know and understand:</i> <ul style="list-style-type: none"> • legal and ethical considerations relating to payroll data • organisational policies and procedures which provide clarification or assistance in the collation of payroll data • relevant professional or industry codes of practice and standards for payroll management • communication techniques and channels relevant for disseminating information regarding payroll information and systems • privacy and confidentiality considerations that govern all human resource transactions • implications and impact of payroll process on employees and the organisation • common features of payroll systems
Performance Criteria <i>A competent individual must be able to successfully perform the following:</i> <ol style="list-style-type: none"> 1.1 Obtain relevant information to perform payroll calculation 1.2 Check <i>payments and deductions</i> to ensure <i>accuracy and completeness</i> 1.3 Enter information into the <i>payroll system</i> to support processing and calculating activities
Range and Context <u>Organisation context</u> A range of factors relating to the context of each organisation affect the ways in which this competency element may be applied in the workplace, and may include: <ul style="list-style-type: none"> • standards or codes of practice relating to the products or services of the organisation • organisation size, which impacts the scope of work activities in relation to

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- local, regional or global relationships
- unionised work environments
- organisational culture

Payments and deductions

Information used to perform payroll calculations may include:

- employer/employee contributions schemes, e.g., Central Provident Fund (CPF)
- health or other insurance schemes
- charitable contributions
- tax
- claims
- receipts
- employment contracts
- performance ratings
- days of leave
- hours worked
- overtime
- sales incentives
- pensions

Accuracy and completeness

Ensuring accuracy and completeness may include:

- documents are duly signed
- dates are valid
- receipts are authentic

Payroll system

Information entered into the payroll system may include:

- new employee data
- data from performance management documents
- data relating to employee benefits

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Description of Competency Element

Competency Element Title 2. Calculate payroll
Underpinning Knowledge <i>A competent individual needs to know and understand:</i> <ul style="list-style-type: none"> • market trends in relation to payroll management and software packages • legal and ethical considerations relating to payroll data • organisational policies and procedures which provide clarification or assistance in the calculation of payroll payments • relevant professional or industry codes of practice and standards • privacy and confidentiality considerations that govern all human resource transactions • implications and impact of payroll process on employees and the organisation • organisational policies and procedures on reporting formats and templates
Performance Criteria <i>A competent individual must be able to successfully perform the following:</i> <p>2.1 Calculate payroll in accordance with organisational policies, procedures and legal requirements addressing any <i>variances</i> in employee pay</p> <p>2.2 Reconcile calculations with payroll allocations to ensure accuracy</p> <p>2.3 Produce payroll and related administration <i>reports</i> using appropriate software</p> <p>2.4 Present reports to supervisor in the requested format</p>
Range and Context <u>Organisation context</u> A range of factors relating to the context of each organisation affect the ways in which this competency element may be applied in the workplace, and may include: <ul style="list-style-type: none"> • standards or codes of practice relating to the products or services of the organisation

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- organisation size, which impacts the scope of work activities in relation to local, regional or global relationships
- unionised work environments
- organisational culture

Variances

Variances in employee pay may include:

- leave entitlements
- pay periods
- when employees join or leave the company
- changes to terms and conditions of the employee's contract

Reports

Reports may be requested to provide a range of data requirements, that may include:

- exceptions data
- review of particular job bands or grades
- review of particular functions or departments

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Description of Competency Element

Competency Element Title 3. Process payroll payments
Underpinning Knowledge <i>A competent individual needs to know and understand:</i> <ul style="list-style-type: none"> • legal and ethical considerations relating to payroll activities • organisational policies and procedures which provide clarification or assistance in the processing of payroll payments • relevant professional or industry codes of practice and standards for payroll management • communication techniques and channels relevant for disseminating information regarding payroll payments • privacy and confidentiality considerations that govern all human resource transactions • implications and impact of payroll process on employees and the organisation
Performance Criteria <i>A competent individual must be able to successfully perform the following:</i> <p>3.1 Communicate with <i>authorised parties</i> to obtain approval for payments</p> <p>3.2 Activate <i>payments</i> in accordance with organisational policies, procedures and legal requirements</p> <p>3.3 Update <i>records</i> to ensure accuracy, currency and completion</p>
Range and Context <u>Organisation context</u> A range of factors relating to the context of each organisation affect the ways in which this competency element may be applied in the workplace, and may include: <ul style="list-style-type: none"> • standards or codes of practice relating to the products or services of the organisation • organisation size, which impacts the scope of work activities in relation to local, regional or global relationships

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- unionised work environments
- organisational culture

Authorised parties

Authorised parties may include:

- human resource manager
- payroll manager
- finance manager
- business unit head
- incumbent's direct supervisor

Payments

Payments may be made to a range of parties, which may include:

- employees
- government agencies
- employer/employee contribution schemes, such as; Central Provident Fund (CPF)
- charities
- insurance companies

Records

Records of payments may include:

- payslips
- payroll reports
- transaction records

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Evidence Sources			
<i>The following is a list of examples of the kinds of evidence that would provide a guide as to where an individual is meeting the standards required to become competent in this competency unit:</i>			
	<u>Element 1</u> Collate payroll data	<u>Element 2</u> Calculate payroll	<u>Element 3</u> Process payroll payments
Work Activities			
Participating in communication or consultation activities relating to the team or organisation	X	X	X
Performing tasks under supervision or with clearly defined instructions	X	X	X
Providing feedback to management on activities, services or programmes	X	X	X
Contributing to the design and development of	X	X	X

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work processes			
Collecting, and organising workplace data	X	X	X
	Element 1 Collate payroll data	Element 2 Calculate payroll	Element 3 Process payroll payments
Building and maintaining relationships with colleagues, managers, clients or customers	X	X	X
Applying skills, concepts and theories in a real or simulated environment	X	X	X
Developing practical solutions to every-day problems	X	X	X
Monitoring and evaluating own performance or experiences	X	X	X

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Using appropriate information technology	X	X	X
Work Products			
Documentation supporting the implementation of activities, services or programmes	X	X	X
Meeting minutes of decisions made and actions	X	X	X
	<u>Element 1</u> Collate payroll data	<u>Element 2</u> Calculate payroll	<u>Element 3</u> Process payroll payments
Emails indicating work performed or acknowledging others work	X	X	X
Comments and Testimonials			
Colleagues within the same team or functional area, with a similar level of responsibility	X	X	X

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Managers or supervisors with first hand knowledge or experience of the responsibilities and performance of the individual	X	X	X
Clients, customers, or other external stakeholders who have interacted with the individual	X	X	X
Written and Verbal Reports			
Research or analysis of trends relating to, activities, services or programmes	X	X	X

	<u>Element 1</u> Collate payroll data	<u>Element 2</u> Calculate payroll	<u>Element 3</u> Process payroll payments
Research or analysis of the performance of activities, services or programmes	X	X	X

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Written or verbal presentation of own performance or experiences in the workplace	X	X	X
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