

AREAS FOR FURTHER DEVELOPMENT

T LEVEL: ACCOUNTING

T Level learners will have covered a broad spectrum of knowledge and understanding of the concepts, theories and principles relevant to the T level in the core content. They will then specialise and cover the knowledge and skills required in that occupational specialism, putting this into practise during the industry placement. There may be some areas a learner will need to further develop in a workplace environment following a T Level to reach full competence, such as behaviours. Following engagement with employers, industry experts and providers, we have captured below what these areas for development may be following a T Level. This will depend on the learner and an initial assessment. The RPL guidance gives further details.

Occupational Specialism: Assistant Accountant Standard: Payroll Administrator

Areas for further development

Full Coverage Required

Knowledge:

- K8: the different types of worker that may exist in the payroll function and how the differences impact the payroll function, including an Apprentice, Deemed workers, Self-employed, Pensioners, Workers, Office-holders and Volunteers
- K11: the principles of making payments to subcontractors under the Construction Industry Scheme (CIS) including the verification process, gross payments, payments net of the standard rate and payments net of the higher rate
- K13: the principles of Court Orders in the United Kingdom including how the payroll function processes these using software
- K17: the UK system of employee pensions tax relief, including Net Pay Arrangement schemes, Relief at Source schemes, the Annual Allowance and the Lifetime Allowance

Areas for development

Knowledge:

- K18: the implications for payroll of pensioner payroll administration, including National Insurance Contributions

- K19: workplace pensions and Auto-Enrolment, including the employer's role in pension provision, staging or duties start date, the qualifying pension scheme, self-certification, declaration and re-declaration of compliance, employer duties for different workers, qualifying earnings and the Automatic-Enrolment processes, deferral, opt ins, opt outs and cessations, monitoring worker status and re-enrolment, communication obligations
- K21: statutory deductions, including Income Tax principles (including tax code suffixes and prefixes, rates and bands plus cumulative and non-cumulative operation of PAYE), National Insurance Contributions (including directors') on all category letters and the Apprenticeship Levy
- K22: the worker type 'employee' and how this differs from other worker types for payroll tasks
- K23: new starter obligations for employees including the P45, the Starter Checklist and no or late P45/ Starter Checklist
- K28: leaver obligations for employees in respect of the P45 and payments after leaving
- K29: processes and obligations after the payroll run, including reconciliation of the payroll run, RTI submissions and obligations to internal and external organisations such as accounts, audit, pension schemes etc
- K33: the compliance and penalty regimes that apply to payroll processing, including Real Time Information (RTI) late filing and late reporting, late payment of PAYE liabilities, The Pension Regulator's 'Regulatory approach' regarding workplace pensions and underpayment of National Minimum Wage
- K34: workplace, payroll, HR, pension and accounting systems and processes and how these support the payroll function to deliver timely and accurate payroll processing

Further Practical Application

Skills:

- S3: deal with complaints, following processes and escalating complex situations
- S4: meet client or customer needs in line with service level agreements
- S5: provide customer service using agreed systems and processes, taking ownership for work applying agreed processes for checking
- S6: adhere to deadlines and process schedules both internal and statutory, mitigating the impact on the business / employees / clients of deadlines not being met
- S7: re-evaluate tasks when dealing with conflicting and/or changing priorities and communicate changes to the required audience

- S8: escalate concerns relating to deadlines in a timely manner, suggesting solutions 'phone, face-to-face, email and letters, communicating and engaging professionally, accurately and appropriately, respecting the principles of data protection (GDPR) and confidentiality
- S10: Build and maintain trust and sound relationships with stakeholders to ensure quality delivery of payroll services
- S11: work within the role parameters, understanding personal impact on other team members, demonstrating an understanding of the impact it has on the wider team
- S12: develop and maintain strong working relationships with team colleagues, supporting and collaborating to achieve results, seeking advice when appropriate

Additional Learning

Further Practical Application of knowledge and skills to reach full occupational competence. They will need further support to apply their knowledge and skills, particularly in non-routine situations to develop their:

- Quality of skill
- Pace
- Adaptability
- Independence and focus
- Appropriate workplace behaviours

Behaviours.