

# Appendix B

## Solutions to Exercises

---

---

### Unit 2

#### Activity 2.3 page 17

*What three (3) types of multi-enterprise agreements were introduced from 6 June 2023?*

- **Single interest employer agreements** for 2 or more employers who are certain franchisees or have common interests and who want to jointly bargain for a single agreement.
- **Supported bargaining agreements** which replace the current low-paid bargaining arrangements.
- **Co-operative workplace agreements** for employers who have agreed to bargain together in some circumstances.

#### Activity 2.5 page 20

1. Go to [www.fairwork.gov.au](http://www.fairwork.gov.au) and search for 'Fair Work information statement'.
2. Print a copy and answer the following questions:

a. *Who must receive the information statement?*

New employees

b. *From what date must this statement be given to employees?*

Fair Work Information Statement is to be provided to all new employees by their employer before or as soon as possible after the commencement of employment.

### Activity 2.6 page 23

Visit [www.icb.org.au](http://www.icb.org.au) and select 'Membership' and then 'Code of Conduct'.

- a. *Download and print a copy for your information.*
- b. *What purpose does this code of professional conduct provide to members?*

To provide standards of conduct for members of the Institute of Certified Bookkeepers which are appropriate to their conduct in their employment and practice and the preservation of the dignity of their profession.

- c. *Identify three key positive behaviours an ICB member must adhere to.*
6. A member must preserve the confidentiality of their client's or employer's affairs absolutely unless required to make such disclosure by law or by the direction of the Institute or to prevent the commission of a crime.
  10. A member must at all times be courteous to all those with whom they have professional dealings.
  11. A member should ensure that any advice given to a client is clearly and comprehensibly expressed.

## PRINTOUT 1 page 30

<b>Employment record – Part 1: Employment details</b>	
<i>To be completed and retained for each employee</i>	
<b>Employer details</b>	
Registered name:	Carol [Yourname] Pty Ltd
Trading name (if applicable)*:	Carol [Yourname] Pty Ltd
ABN:	35 933 853 286
<b>Employee details</b>	
Full name:	John Mark Williams
Date of birth*:	07/07/1979
Phone number(s)*:	
Address*:	24 John Avenue, Newtown, VIC 3000
Tax file number*:	945 781 214
Date employment commenced:	30/04/2020
Employment status:	<input checked="" type="checkbox"/> Ongoing <input type="checkbox"/> Temporary <input type="checkbox"/> Other (specify) _____
	<input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Part-time <input type="checkbox"/> Casual <input type="checkbox"/> Other (specify e.g. piece worker) _____
Ordinary hours of work* (for part-time or full-time employee; e.g. 38 hours):	38 hours
Agreed/required method of pay (e.g. EFT)*:	EFT
Agreed/required pay period (e.g. weekly)*:	Fortnightly
Agreed/required pay day (e.g. Tuesday)*:	Saturday
Apprenticeship/Traineeship details*:	
Name of Award or Agreement that applies*:	
Classification/job title under the Award/Agreement*:	Clerk Level 3
Superannuation fund name <sup>T</sup> :	
Employee membership no:	
Workers' compensation – policy name:	
Policy no:	
Next of kin*:	Debbie Williams
Contact details*:	03 4129 8745

**Activity 2.12 page 31**

1. *According to the Fair Work Act when must pay slips must be issued to each employee:*

Within one working day of pay day, even if an employee is on leave

2. *In what forms can a pay slip be? In electronic form or hard copy.*

**Activity 2.13 page 38**

1. *Payroll records must be kept for what period of time? 7 years*

2. *In what format must these records be kept?*

Records must be in plain English and easy to read, or on computer if the records can be printed on request.

3. *Make a list of websites you can use to assist with payroll information when processing pays.*

[www.business.gov.au](http://www.business.gov.au)

[www.ato.gov.au](http://www.ato.gov.au)

[www.fairwork.gov.au](http://www.fairwork.gov.au)

[www.icb.org.au](http://www.icb.org.au)

There will also be individual websites that vary according to your state, eg [www.worksafe.qld.gov.au](http://www.worksafe.qld.gov.au)

4. *From 28 March 2008 to 31 December 2009, if an employer wished to employ people under an employment agreement, what name was given to that agreement? What name is now given to this type of agreement?*

Individual Transitional Employment Agreement (ITEA)

Single Enterprise Agreement

5. *Under the National Employment Standards:*

- a. *how many paid days are allowed for personal, and carer's leave a year? 10 days*

- b. *how many paid days are allowed for compassionate leave? 2 days each time an immediate family or household member dies or suffers a life-threatening illness or injury*

6. *What does Fundamental Principle 6 of the ICB Professional Code of Conduct for members state?*

A member must preserve the confidentiality of his client's or employer's affairs absolutely unless required to make such disclosure by law or by the direction of the Institute or to prevent the commission of a crime.

7. *What types of membership are available at ICB?*

Subscriber; Student Member; Affiliate Member; Associate Member (AICB); Member (MICB); Fellow (FICB)

8. *Identify three key actions to be considered for a Bookkeeper's OHS.*
- i. Adjust backrest to support the natural curve of the back and lower back
  - ii. Position computer screen at a height and distance so that your neck and back are comfortable as you view the screen
  - iii. Take breaks away from the computer
9. *List four actions you can take to eliminate back problems in the workplace.*
- i. Adjust backrest to support the natural curve of the back and lower back
  - ii. Position computer screen at a height and distance so that your neck and back are comfortable as you view the screen
  - iii. Take breaks away from the computer
  - iv. Store heavy items at waist height to assist with lifting
  - v. Use trolleys to move material around instead of carrying
10. *From 1 January 2010, do new Enterprise Agreements need to be registered?*  
YES  
*If YES, who do they need to be registered with?*  
Fair Work Commission
11. *What are Workplace Rights?*  
The term 'workplace right' is broadly defined under the *Fair Work Act 2009* and exists where a person:
- is entitled to a benefit or has a role or responsibility under a workplace law, workplace instrument (such as an award or agreement) or an order made by an industrial body
  - can initiate or participate in a process or proceedings under a workplace law or workplace instrument
  - has the capacity under a workplace law to make a complaint or inquiry:
    - to a person or body to seek compliance with that workplace law or workplace instrument
    - if the person is an employee, in relation to their employment.
12. *List some of the calculators that are accessible on the Fair Work website.*  
Pay rates calculator; Pay check calculator; Payroll check
13. *List two decision-making tools that are available on the ATO website regarding Superannuation Guarantee (SG) eligibility.*
- i. SG eligibility decision tool
  - ii. Employee/contractor decision tool

**Activity 2.15 pages 42-44**

- a. Read the Agreement and then answer the following questions:

Present your answers as directed by your Workplace Assessor.

- a. *What type of agreement is this?*

Collective Agreement made between the employer and a group of employees

- b. *To whom does this agreement apply?*

The agreement will apply to existing permanent, casual employees and any new employees recruited into the Warehouse operation of the company. This agreement will cease on 31st May 2023.

- c. *Clause 2.2 refers to 'FWC'. What is 'FWC'?*

Fair Work Commission

- d. *Employees are paid in accordance with Classification Levels. List the Classification Levels of employment and briefly outline the skills/age that distinguishes the different Classification Levels.*

**STOREWORKER 1**

This classification applies to new employees, on commencement with appropriate training and certification where appropriate.

Responsible for the quality of their own work subject to detailed direction.

Works in a team environment and/or under routine supervision.

Exercises discretion within their level of skills and training.

Possesses basic interpersonal and communication skills.

**STOREWORKER 2**

Able to work from procedures rather than detailed direction.

Work under limited supervision.

Responsible for quality of their own work.

**STOREWORKER 3**

Responsible for quality control standards.

Advanced level of interpersonal and communication skills.

Competent keyboard skills.

Possesses a sound working knowledge of all warehousing/stores duties performed at levels below this grade, exercises direction within the scope of this grade.

Minimal supervision either individually or in a team environment.

**STOREWORKER 4**

Implements quality control techniques and procedures

Understands and is responsible for a warehouse or large section of warehouse.

Highly developed level of interpersonal and communication skills

Ability to supervise and provide direction and guidance to employees and assist in the provision of on-the-job training and induction

Exercise discretion within the scope of this grade

Exercises skills attained through the successful completion of an appropriate warehousing certificate

Sound knowledge of the employer's operation

**e. *What is the casual rate loading?***

25%

**f. *What are 'ordinary hours' of work?***

38 hours worked between Monday to Friday between 8 am and 4.30 pm with a maximum of 8 hours

**g. *When is Overtime  $\times 1.5$  paid? (You need to read all Clause 7.)***

Overtime  $\times 1.5$  is paid as follows:

- hours worked in excess of ordinary hours for the first 3 hours
- hours worked on Saturday with a minimum of 2 hours

**h. *When is Overtime  $\times 2$  paid? (You need to read all Clause 7.)***

Overtime  $\times 2$  is paid as follows:

- hours worked in excess of 3 hours
- hours worked on a Sunday

**i. *When is Overtime  $\times 2.5$  paid?***

Hours worked on a gazetted public holiday

**j. *When is a meal allowance paid?***

A meal allowance is paid if working overtime for more than an hour after the employee's usual ceasing time or for more than 4 hours overtime on a Saturday or Sunday.

**k. *Superannuation Guarantee is paid into which Superannuation Fund?***

Superannuation is paid into a complying super fund nominated by each individual employee.

**l. *How is the Superannuation Guarantee calculated?***

Superannuation guarantee is calculated at the rate required (11%) of ordinary time earnings.

m. *How are employee expenses reimbursed?*

Employee expenses must be supported by receipts or appropriate documentation and (if travel) paid according to the ATO scale of motor vehicle rates.

n. *When can an unpaid meal break be taken?*

A 30-minute unpaid meal break can be taken between 11 am and 1 pm.

o. *Explain the policy of the business regarding 'Cashed Out' annual leave?*

A maximum of 2 weeks accrued annual leave may be cashed out, ie paid each 12 months if requested in writing by an employee and if agreed to by the company

p. *Briefly outline Personal Leave entitlements.*

Personal leave entitlements are as follows:

- 10 days of paid absence per year includes carer's and sick leave. The 10 days can be used for carer's leave.
- A further 2 days of unpaid carer's leave per occasion is available for the employee's immediate family
- A medical certificate or statutory declaration is required to access personal leave

q. *If an employee has been working with the business for 3 years, what period of notice of termination is required?*

Notice of termination period is 2 weeks

r. *If an employee does not comply with health and safety regulations outlined by the company, what are the consequences?*

The employee is liable for disciplinary action including dismissal from employment

s. *What steps are required if an employee disputes a working condition?*

- If an employee disputes a working condition, the party will raise it with the other party.
- The employee may request the assistance of a bargaining agent to discuss the matter with senior management.
- If the issue is not resolved, either party may refer the matter to the Australian Industrial Relations Commission. The decision of the commission will be final.

t. What would be the hourly rate of the following employees?

Employee	Classification Level	Hourly Rate
John Williams	Storeworker 1 (trainee) 27 years of age	\$23.90
Sharon Fields	Storeworker 4 > 19 years of age	\$26.15
Jack Austin	Storeworker 1 - after 12 months Casual	\$30.60
Lisa Sing	Storeworker 1 (trainee) 18 years old	\$16.73

## Unit 4

### Activity 4.1 Page 173

#### Display the payroll details for Maggie Thomas

- What is Maggie's address and telephone number?  
Address: 15 Coast Road, Seaview NSW 2111; Mobile: 0411 111 333
- What hourly rate is Maggie paid?  
\$29.04
- How much does Maggie donate to The Cancer Council from each pay?  
\$10
- How many hours personal leave does Maggie have?  
15 hours

#### Display the Payroll details for Esther James

- What is Esther's casual hourly wage?  
\$27.66 x casual loading of 25% = \$34.575
- What Super fund does Esther belong to?  
Hostplus

#### Display the payroll details for Tilly Taylor

- Is Tilly paid a car allowance?  
No
- Which wages expense account is used for Tilly's wages?  
6-4100 Payroll - Wages & Salaries

**Display the payroll details for Simon Alexander**

- i. *Is Simon paid annual leave loading?* No
- j. *How much extra does Simon pay into his Super as a salary sacrifice?* \$300

**Display the Pay Items**

- k. *What is the meal allowance rate in this organisation?* \$18.23 per meal
- l. *What is the pay rate for Car Allowance above the ATO rate?* 10 cents

**Unit 5**

**Page 190**

Pay Esther James		Week ending 5 Jul 2023	
<b>Gross Wages</b>			Earnings subject to Super
Base Hourly - 15 hours x \$34.575 per hour (27.66 x 1.25 = 34.575)	518.63		518.63
Compulsory uniform allowance (taxed)	20.00		Exempt
<b>Taxable Earnings</b>	<b>538.63</b>		
Uniform laundering allowance (not taxed)	2.84		Exempt
<b>Gross Earnings</b>	<b>541.47</b>		
<b>Less Deductions</b>			
PAYG Withholding (No Tax-free threshold column - column 3)	-\$123.00		
Cancer Council Donation	-2.00		
Social Club	-5.00		
<b>Net Wages</b>	<b>411.47</b>		

Weekly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$
536.00	44.00	122.00
537.00	44.00	123.00
538.00	44.00	123.00
539.00	44.00	123.00
540.00	45.00	124.00
541.00	45.00	124.00
542.00	45.00	124.00
543.00	46.00	125.00
544.00	46.00	125.00
545.00	46.00	125.00

Superannuation	
11% of Ordinary Time Earnings This is the rate for the 2023/2024 financial year	11% x 518.63 = 57.05

## Page 192

## Manually Check Wage

Pay Maggie Thomas		Week ending 5 Jul 2023	
<b>Gross Wages:</b>			Super
Base Hourly - 38 hours @ \$29.04 per hour	1103.52	1103.52	
First Aid Allowance(taxed)	14.93	14.93	
Compulsory Uniform allowance (taxed)	20.00	Exempt	
Car Allowance - 100 km @ 0.10c a km (taxed)	10.00	Exempt	
<b>Total Taxable Gross Wages</b>	<b>1,148.45</b>		
Uniform Laundering Allowance (not taxed)	3.55	Exempt	
Car Allowance - 100 km @ 0.85c a km (not taxed)	85.00	Exempt	
<b>Total Gross Wages</b>	<b>1,237.00</b>		
<b>Less Deductions</b>			
Social Club	-5.00		
Cancer Council	-10.00		
PAYG Withholding (Tax-free threshold)	-213.00		
<b>Net Wage</b>	<b>\$1009.00</b>		

Superannuation	
11% of Ordinary Time Earnings	= 11% x (1103.52 +14.93)
This is the rate for the 2023/2024 financial year	= 11% x 1118.45
	= 123.03

Weekly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$
1,146.00	213.00	334.00
1,147.00	213.00	334.00
1,148.00	213.00	334.00
1,149.00	214.00	335.00
1,150.00	214.00	335.00
1,151.00	214.00	336.00
1,152.00	215.00	336.00
1,153.00	215.00	336.00
1,154.00	215.00	337.00
1,155.00	216.00	337.00

## Page 220

## Manually Check Wage

Pay Esther James		Week ending 12 Jul 2023	
<b>Gross Wages</b>			Earnings subject to Super
Base Hourly - 17 hours x \$34.575 per hour	587.78		587.78
Overtime [1.5] - 1 hour (\$27.66 x 1.75 x 1)	48.41		Exempt
Compulsory uniform allowance	20.00		Exempt
Car Allowance - 42 km @ 0.10c a km (taxed)	4.20		Exempt
<b>Taxable Earnings</b>	<b>660.39</b>		
Uniform laundering allowance (4 x 0.71)	2.84		Exempt
Car Allowance - 42 km @ 0.85c a km (untaxed)	35.70		Exempt
<b>Gross Earnings</b>	<b>698.93</b>		
<b>Less Deductions</b>			
PAYG Withholding (No Tax-free threshold column - column 3)	-165.00		
Cancer Council Donation	-2.00		
Social Club	-5.00		
<b>Net Wages</b>	<b>526.93</b>		

Superannuation	
11% of Ordinary Time Earnings	11 % x 587.78
This is the rate for the 2023/2024 financial year	= 64.66

Weekly earnings 1 \$	Amount to be withheld	
	With tax-free threshold 2 \$	No tax-free threshold 3 \$
626.00	63.00	154.00
656.00	70.00	164.00
657.00	70.00	164.00
658.00	70.00	165.00
659.00	70.00	165.00
660.00	70.00	165.00

## Page 224

## Manually Check Wage

Pay Maggie Thomas		Week ending 12 Jul 2023	
<b>Gross Wages:</b>			Super
Base Hourly - 38 hours @ \$29.04 per hour	1103.52	1103.52	
2 Hours Overtime [1.5] (\$29.04 × 1.5 × 2)	87.12		
First Aid Allowance (taxed)	14.93	14.93	
Car Allowance - 45 km @ 0.10c a km (taxed)	4.50		
Compulsory uniform allowance (taxed)	20.00		
<b>Total Taxable Wages</b>	<b>1,230.07</b>		
1 Meal Allowance (not taxed) \$18.23	18.23		
Uniform laundering fulltime (not taxed)	3.55		
Car Allowance - 45 km @ 0.85c a km (not taxed)	38.25		
<b>Total Gross Wages</b>	<b>1,290.10</b>		
<b>Less Deductions</b>			
Social Club	5.00		
Cancer Council	10.00		
PAYG Withholding (Tax-free threshold)	\$242.00		
<b>Net Wage</b>	<b>1,033.10</b>		

Superannuation	
11% of Ordinary Time Earnings	= 11% x (1103.52 + 14.93)
This is the rate for the 2023/2024 financial year	= 11% x 1118.45
	= 123.03

Weekly earnings	Amount to be withheld	
	With tax-free threshold	No tax-free threshold
1 \$	2 \$	3 \$
1,226.00	240.00	361.00
1,227.00	241.00	362.00
1,228.00	241.00	362.00
1,229.00	241.00	362.00
1,230.00	242.00	363.00

**Page 263: Activity: Payroll Queries**

- a. *What is the total direct payroll cost for Maggie Thomas for the month (ie Gross wages + Superannuation expense)?*

$$5,022.03 + 492.12 = \$5,514.15$$

2. *What is the total amount of tax payable for the month? \$1,939.00*

**Unit 7****Activity 7.1 Page 318**

*What Award are the employees at Hot Bod Yoga working to?*

Clerks - Private Sector Award 2020 Amendments to 1 August 2023

*What rate of pay applies to the hours that Maggie works on Saturday afternoon outside her normal hours?*

Time and half as it is normal over time for first two hours and double time for any hours after that - See sec 21.4 (a)

Column 1	Column 2	Column 3
Hours of overtime worked per day	Overtime rate Full-time and part-time employees	Overtime rate Casual employees
	% of minimum hourly rate	% of minimum hourly rate
Monday to Saturday—first 2 hours	150	175
Monday to Saturday—after 2 hours	200	225
Sunday—all day	200	225
Public holiday—all day	250	275

*What rate of pay applies to the hours Esther and Tilly work on Sunday?*

Double time - - see sec 21.4 (a)

*Amelia has asked Maggie to work just two hours on Sunday. What are the minimum number of hours Maggie will be paid for working on Sunday?*

Four hours - see sec 21.4 (c)

**Page 323 - Voluntary Agreements**

*With reference to NAT 2772, how much is withheld under a voluntary agreement?*

Either the employee's rate or a flat rate of 20%.

More detail : [www.ato.gov.au/Forms/Voluntary-agreement-for-PAYG-withholding](http://www.ato.gov.au/Forms/Voluntary-agreement-for-PAYG-withholding)

## Page 343 - Accrual by Fund (Detail) Report for August 2023

<b>Accrual by fund (detail) report</b>					
01 Aug 2023 - 31 Aug 2023					
Superannuation fund	Employer membership number				Fund total (\$)
<b>AUSTRALIANSUPER</b>					<b>2,546.10</b>
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Maggie Thomas	123123	Superannuation Guarantee	27/07/2023	02/08/2023	142.63
Maggie Thomas	123123	Superannuation Guarantee	03/08/2023	09/08/2023	123.03
Maggie Thomas	123123	Superannuation Guarantee	10/08/2023	16/08/2023	127.02
Maggie Thomas	123123	Superannuation Guarantee	17/08/2023	23/08/2023	127.02
<b>Total Maggie Thomas</b>					<b>519.70</b>
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Simon Alexander	123456	Salary Sacrifice	27/07/2023	02/08/2023	600.00
Simon Alexander	123456	Superannuation Guarantee	27/07/2023	02/08/2023	291.50
Simon Alexander	123456	Salary Sacrifice	10/08/2023	16/08/2023	300.00
Simon Alexander	123456	Superannuation Guarantee	10/08/2023	16/08/2023	145.75
Simon Alexander	123456	Salary Sacrifice	17/08/2023	23/08/2023	300.00
Simon Alexander	123456	Superannuation Guarantee	17/08/2023	23/08/2023	145.75
<b>Total Simon Alexander</b>					<b>1,783.00</b>
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Tilly Taylor	123987	Superannuation Guarantee	27/07/2023	02/08/2023	60.85
Tilly Taylor	123987	Superannuation Guarantee	03/08/2023	09/08/2023	60.85
Tilly Taylor	123987	Superannuation Guarantee	10/08/2023	16/08/2023	60.85
Tilly Taylor	123987	Superannuation Guarantee	17/08/2023	23/08/2023	60.85
<b>Total Tilly Taylor</b>					<b>243.40</b>
<b>Fund total</b>					<b>2,546.10</b>
<b>HOSTPLUS SUPERANNUATION FUND - BASIC</b>					<b>389.58</b>
Employee name	Employee membership number	Super type	Pay period start	Pay period end	Amount (\$)
Esther James	212325	Superannuation Guarantee	27/07/2023	02/08/2023	142.36
Esther James	212325	Superannuation Guarantee	03/08/2023	09/08/2023	64.66
Esther James	212325	Superannuation Guarantee	10/08/2023	16/08/2023	91.28
Esther James	212325	Superannuation Guarantee	17/08/2023	23/08/2023	91.28
<b>Total Esther James</b>					<b>389.58</b>
<b>Fund total</b>					<b>389.58</b>
<b>Grand total</b>					<b>2,935.68</b>

## Unit 9

### Page 386

*What is his employment basis now?* Full time

*Which leave entitlements will he be entitled to now?* Annual leave, personal leave and paid compassionate leave

*Is Ben entitled to Annual Leave Loading?* YES

*Will Super need to be applied to any leave loading payments?* No because Leave Loading is applied to compensate for the loss of the ability to work overtime.

*What will Benjamin's hourly rate be now?* \$25.40

### Page 392 Payroll Activity report

<b>Payroll activity report</b>						
01 Jul 2023 - 31 Jul 2023						
Employee name	Salary and wages (\$)	Deductions (\$)	Taxes (\$)	Net pay (\$)	Expenses (\$)	Hours accrued
Benjamin Lee	3,793.02	240.00	570.00	2,983.02	365.05	10.77
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Base Hourly	Salary and wages	Gross payments		76.00	1,930.40	
Base Hourly Casual	Salary and wages	Gross payments		44.00	1,358.51	
Car Allowance	Salary and wages	Allowance - cents per km		98.00	83.30	
First aid allowance	Salary and wages	Allowance - tasks		2.00	29.86	
Meal allowance	Salary and wages	Not reportable		2.00	37.80	
Overtime (1.5x)	Salary and wages	Overtime		3.00	114.30	
Overtime (2x)	Salary and wages	Overtime		3.00	152.40	
Overtime Casual (1.5x)	Salary and wages	Overtime		2.00	86.45	
<b>Total</b>				<b>230.00</b>		<b>3,793.02</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Child Support	Deductions	Not reportable			200.00	
Royal Flying Doctor	Deductions	Deduction - work place giving			20.00	
Social Club Contributions	Deductions	Not reportable			20.00	
<b>Total</b>						<b>240.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Annual leave Full time hourly	Leave			5.85	0.00	
Long Service Leave Hourly	Leave			2.00	0.00	
Personal leave Full time hourly	Leave			2.92	0.00	
<b>Total</b>				<b>10.77</b>		<b>0.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
PAYG Withholding	Taxes	PAYG withholding			570.00	
<b>Total</b>						<b>570.00</b>
<b>Pay item name</b>	<b>Type</b>	<b>STP Category</b>		<b>Hours</b>	<b>Amount (\$)</b>	
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			365.05	
<b>Total</b>						<b>365.05</b>

## Page 392 Payroll Activity report (cont'd)

Russ Warren		5,349.86	1,040.00	810.00	3,499.86	588.48	20.07
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual Leave Pay	Salary and wages	Other paid leave		32.00	1,120.00		
Base Hourly	Salary and wages	Gross payments		104.00	3,640.00		
Compassionate Leave Paid	Salary and wages	Other paid leave		8.00	280.00		
First aid allowance	Salary and wages	Allowance - tasks		2.00	29.86		
Personal Leave Pay	Salary and wages	Other paid leave		8.00	280.00		
<b>Total</b>				<b>154.00</b>	<b>5,349.86</b>		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Royal Flying Doctor	Deductions	Deduction - work place giving			20.00		
Social Club Contributions	Deductions	Not reportable			20.00		
<b>Total</b>					<b>40.00</b>		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Annual leave Full time hourly	Leave			11.69	0.00		
Long Service Leave Hourly	Leave			2.53	0.00		
Personal leave Full time hourly	Leave			5.85	0.00		
<b>Total</b>				<b>20.07</b>	<b>0.00</b>		
Pay item name	Type	STP Category		Hours	Amount (\$)		
PAYG Withholding	Taxes	PAYG withholding			810.00		
<b>Total</b>					<b>810.00</b>		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Salary Sacrifice	Superannuation Deductions Before Tax	Salary sacrifice and RESC			1,000.00		
<b>Total</b>					<b>1,000.00</b>		
Pay item name	Type	STP Category		Hours	Amount (\$)		
Superannuation Guarantee	Superannuation Expenses	Superannuation guarantee			588.48		
<b>Total</b>					<b>588.48</b>		
<b>Grand total</b>		<b>9,142.88</b>	<b>1,280.00</b>	<b>1,380.00</b>	<b>6,482.88</b>	<b>953.53</b>	<b>30.84</b>

**Page 394**

Reconcile the Payroll Summary report with the Profit and Loss and Balance Sheet.

Payroll Summary		Profit and Loss
Total Earnings	=	Total of Wages and Salaries and Allowances expense account
9142.88		8962.06 + 83.30 + 37.80 + 59.72
Total Super	=	Total Superannuation expense account (excluding RESC)
953.53		953.53
		<b>Balance Sheet</b>
Total Tax	=	Total PAYG Withholding Payable liability account
1380.00		1380.00
Total Deductions (excluding RESC)	=	Total Flying Doctors, Social Club and Child Support Payable liability accounts
280.00		40 + 200 + 40

## Page 397

- Check the **Payroll Summary** report for the month of **July 2023**

What is the figure for Salary and wages?	.....	9142.88
Less the amounts for Meal Allowance	.....	37.80
Salary sacrifice payments	.....	<u>1000.00</u>
Total salary and wages (W1)	.....	8105.08
(The amount will be rounded in the Instalment Statement)		
PAYG Payable amount (W2)	.....	1380.00
Total amounts withheld (W5)	.....	1380.00

- Record the amounts on the activity statement below:

<b>PAYG tax withheld</b>	
Total salary, wages and other payments	W1 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8 1 0 5 .00
Amount withheld from payments shown at W1	W2 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 3 8 0 .00
Amount withheld where no ABN is quoted	W4 \$ <input type="text"/> .00
Other amounts withheld (excluding any amount shown at W2 or W4)	W3 \$ <input type="text"/> .00
Total amounts withheld (W2 + W4 + W3)	W5 \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 3 8 0 .00
<b>Write the W5 amount at 4 in the Summary section below</b>	