### *ASSESSMENT 3: Administer salary records*

### TASK A: Process new employee

It is 30 June 2016. You are the manager of the Bendigo store. You are starting a new casual employee on Monday.

You are required to develop a schedule for processing forms. Your schedule should:

* include specific dates for providing, collecting and forwarding forms
* adhere to ATO requirements
* adhere to organisational requirements such as policies and procedures.

|  |  |
| --- | --- |
| ***Task*** | ***Timeframe*** |
| Check the new employee is legally allowed to work or check his/her visa if he/she is a foreigner | 31 June 2016 |
| Give the employee Tax file declaration, Tax withholding declaration, and Superannuation choice forms | 3 July |
| Collect all forms and soon as did, revise them together if needed then both employer and employee sign them | 4 July |
| Register the employee’s information in electric system | 5 July |
| Register for PAYG withholding | 5 July |
| Forward Tax file declaration, tax withholding declaration forms to ATO, then keep a copy in the secure cabinet and give one copy back to the employee | 5 July |

### TASK B: Schedule payments

|  |  |  |
| --- | --- | --- |
| ***Payments*** | ***Date*** | ***Payable to*** |
| Business Activity Summary Lodgement – GST, PAYG | 28 July 2016 | Australian Tax Office |
| Payroll tax | 7 July 2016 | Office of State Revenue, VIC |
| Workers Compensation | 15 July 2016 | Work Safe, VIC |
| Superannuation Contributions | 28 July 2016 | Superannuation Clearing House |
| Child Support | 15 July 2016 | As nominated |
| Car salary Sacrifice | As agreed | VIC Finance |

### TASK C: Complete a BAS summary

|  |  |  |
| --- | --- | --- |
| Amounts you owe the Australian Taxation Office | | |
| GST on sales or GST instalment | 1A | $250,000 |
| Wine equalisation tax | 1C | $0 |
| Luxury car tax | 1E | $0 |
| PAYG tax withheld | 4 | $87,000 |
| PAYG income tax instalment | 5A | $187,500 |
| FBT instalment | 6A | $ |
| Deferred company fund instalment | 7A | $0 |
| Amount owed | 8A | $524,500 |
| Amounts the tax office owes you | | |
| GST on purchases | 1B | $75,000 |
| Wine equalisation tax refundable | 1D | $0 |
| Luxury car tax refundable | 1F | $0 |
| Credit from PAYG income tax instalment variation | 6B | $0 |
| Credit FBT instalment variation | 8B | $0 |
| Total owed to ATO | 8B | $75,000 |
| **Total owed to ATO (8A - 8B)** |  | $449,500 |

### TASK D: Complete payment summaries

### PittStop Inc (Bendigo) PAYG payment summary worksheet

|  |  |
| --- | --- |
| Number of individual payment summaries | 4 |
| Total gross payments | $162,731 |
| Total tax withheld | $30,472 |
| Date summary sent to ATO | 2/08/17 |
| Date summary sent to employee | 2/08/17 |

### PittStop Inc individual payment summary worksheets

#### Sue Wang

|  |  |
| --- | --- |
| Tax file number | 789654326 |
| Tax withheld | $5,564 |
| Gross payments | $39.546 |
| Reportable FBT amounts | $0 |
| Superannuation | $0 |
| Allowance (specify) | $0 |
| Allowance (specify) | $0 |
| Date summary sent to ATO | 2/08/17 |
| Date summary sent to employee | 2/08/17 |

#### Richard Swift

|  |  |
| --- | --- |
| Tax file number | 675498760 |
| Tax withheld | $12,272 |
| Gross payments | $34,421 |
| Reportable FBT amounts | $0 |
| Superannuation | $0 |
| Allowance (specify) | $0 |
| Allowance (specify) | $0 |
| Date summary sent to ATO | 2/08/17 |
| Date summary sent to employee | 2/08/17 |

#### Paul Singleton

|  |  |
| --- | --- |
| Tax file number | 342769865 |
| Tax withheld | $4,784 |
| Gross payments | $39,364 |
| Reportable FBT amounts | $0 |
| Superannuation | $2,600 |
| Allowance (specify) Car Allowance | $2,600 |
| Allowance (specify) | $ |
| Date summary sent to ATO | 2/08/17 |
| Date summary sent to employee | 2/08/17 |

#### Al Carron

|  |  |
| --- | --- |
| Tax file number | 976530987 |
| Tax withheld | $7,852 |
| Gross payments | $49,400 |
| Reportable FBT amounts | $ |
| Superannuation | $2,600 |
| Allowance (specify) Car Allowance | $2,600 |
| Allowance (specify) | $ |
| Date summary sent to ATO | 2/08/17 |
| Date summary sent to employee | 2/08/17 |