### *ASSESSMENT 3: Administer salary records*

### TASK A: Process new employee

1. Provide employees with copies of tax file declaration and tax withholding declaration form at earliest possible time (within three days of commencement maximum).
2. Provide employees with superannuation choice form at earliest possible time (Within three days of commencement maximum).
3. Collect forms within one week.
4. Forward forms to applicable authorities.
5. File forms and duplicates under employee name in secure, locking cabinet.

### 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 |