

Component Specification

Payroll Manual and Computerised

NFQ Level 6

6N4005

1. Component Details

Title	Payroll Manual and Computerised
Teideal as Gaeilge	Párolla Ríomhairithe agus Láimhe
Award Class	Minor
Code	6N4005
Level	6
Credit Value	15
Purpose	The purpose of this award is to equip the learner with the knowledge, skills and competence to record, edit, interpret, analyse and process payroll data using manual and computerised systems within an organisation.
Learning Outcomes	<p>Learners will be able to:</p> <ol style="list-style-type: none"> 1 Interpret the main provisions of a range of legislation and regulations relating to working time 2 Analyse a range of documentation an employee may receive from the Revenue Commissioners 3 Analyse the effectiveness of online Services, offered by the Revenue Commissioners, for both employee and employer 4 Complete all appropriate employer tax return forms manually 5 Illustrate how an overpayment and underpayment of tax and Pay Related Social Insurance (PRSI) can

occur as a result of changes in tax credits and various thresholds

- 6 Demonstrate how to deal with mid-year scenarios to include; employee starting work for the first time, employee changing employment and leaving employment
- 7 Enter employee data and the organisation payroll parameters from data supplied on a computerised payroll system
- 8 Process the payroll manually for employees taxed in accordance with the normal, temporary and emergency tax systems from a range of data supplied to include; regular pay, bonus, commission, overtime, holidays, benefit-in-kind, travel pass, health cover, sick pay, statutory redundancy, unpaid leave, reimbursed expenses, pension, statutory and non-statutory deductions
- 9 Process the payroll electronically for employees taxed in accordance with the normal, temporary and emergency tax systems for a minimum of two pay periods from data supplied to include; regular pay, bonus, commission, overtime, holidays, benefit-in-kind, travel pass, health cover, sick pay, statutory redundancy, unpaid leave, reimbursed expenses, pension, statutory and non-statutory deductions
- 10 Demonstrate how to edit employee records to include amending error(s) generated in a previous pay period
- 11 Print a selection of reports and documents to include; end-of-period and or end-of-year tax return forms, payslips and relevant management reports after backing up computerised data on a suitable medium
- 12 Analyse management reports generated electronically.

Assessment

General Information

Details of FET assessment requirements are set out in [Assessment Guidelines for Providers](#).

All FET assessment is criterion referenced. Successful achievement of the award is based on learners attaining the required standards of knowledge, skill or competence.

The techniques set out below are considered the optimum approach to assessment for this component. In exceptional circumstances providers may identify alternative assessment techniques through the provider's application for programme

validation which are **reliable** and **valid** but which are more appropriate to their context.

Assessment of a number of components may be integrated across programmes for delivery, provided that the learning outcomes of each minor award are assessed.

Group or team work may form part of the assessment, provided each learner's achievement is separately assessed.

All providers are required to submit an assessment plan as part of their application for programme validation. Assessment Plans will include information relating to scheduling and integration of assessment. See current FET validation guidelines at www.qqi.ie.

Assessment Techniques

In order to demonstrate that they have reached the standards of knowledge, skill and competence identified in all the learning outcomes, learners are required to complete the assessment(s) below.

The assessor is responsible for devising assessment instruments (e.g. project and assignment briefs, examination papers), assessment criteria and mark sheets, consistent with the techniques identified below and FETAC's assessment requirements.

Programme validation will require providers to map each learning outcome to its associated assessment technique. See current FET validation guidelines at www.qqi.ie.

All learning outcomes **must** be assessed and achieved

Assignment	60%
Examination - Practical	40%

Description

Assignment

An assignment is an exercise carried out in response to a brief with specific guidelines as to what should be included. An assignment is usually of short duration and may be carried out over a specified period of time.

Examination - Practical

An examination provides a means of assessing a learner's ability to recall and apply knowledge, skills and understanding within a set period of time and under clearly specified conditions.

A practical examination assesses specified practical skills demonstrated in a set period of time under restricted conditions.

Recognition of Prior Learning (RPL)

Learners may be assessed on the basis of their prior knowledge and experience. Providers must be specifically quality assured to assess learners by this means. To do so they must complete B10, see Provider's Quality Assurance Guidelines and be included on the Register of RPL approved providers. See RPL Guidelines at www.fetac.ie for further information and registration details.

Grading

Pass	50% - 64%
Merit	65% - 79%
Distinction	80% - 100%

Specific Validation Requirements

There are no specific validation requirements

Supporting Documentation

None

Access

To access programmes leading to this award the learner should have reached the standards of knowledge, skill and competence associated with the preceding level of the National Framework of Qualifications. This may have been achieved through a formal qualification or through relevant life and work experience.

Transfer

Successful completion of this component award enables the learner to transfer to programmes leading to other certificates where this component is a mandatory or an elective requirement.

2. FET Award Standards

QQI award standards are determined within the National Framework of Qualifications (NFQ), <http://www.nfq-qqi.com>. QQI determines standards for the education and training awards that it makes itself and that are made by providers to whom it has delegated authority to make an award. Providers offering programmes leading to QQI awards **must** have their programme(s) validated in accordance with current validation policy (see www.qqi.ie).

Award standards are designed to be consistent with the NFQ's award classes i.e. major, special purpose, supplemental and minor awards. They are expressed in terms of **learning outcomes** i.e. concise statements of what the learner is expected to know or be able to do in order to

achieve a particular award. Learning outcomes for FET awards are contained within the associated specifications:

AWARD CLASS	STANDARDS	AWARDS
Major Award	Certificate Specification	Certificate (Levels 1 to 5) Advanced Certificate (Level 6)
Supplemental Award	Supplemental Specification	Supplemental Certificate (Level 3 to 6)
Special Purpose	Specific Purpose Specification	Specific Purpose Certificate (Levels 3 to 6)
Minor Award	Component Specification	Component Certificate (Levels 1 to 6)

Award standards are thresholds, they describe standards of knowledge, skill or competence to be acquired, and where appropriate, demonstrated, by a learner before an award may be made.

Award standards will be reviewed from time to time as necessary. Minor changes may be made by the QQI executive outside the review cycle where necessary. Changes to standards are published on QQI's website. Providers with validated programmes and providers with delegated authority to make awards are responsible for monitoring relevant standards and making necessary responses to changes.

3. FET Credit

Every FET certificate and component specification includes an FET credit value (Table 1). FET credit is quantified in multiples of 5 FET credits (up to 50 hours of learner effort). Learner effort is based on the time taken by typical learners at the level of the award to achieve the learning outcomes for the award. It includes all learning time involved including: guided learning hours, self-directed learning and assessment.

Table 1: FET Credit Values

NFQ Level	Major Awards Credit Values	Default Credit Values Minor Awards	Other Permitted Minor Award Credit Values	Special Purpose and Supplemental Award Credit Value Ranges
1	20	5	10	
2	30	5	10	
3	60	10	5,20	>5 and <60
4	90	10	5,15,20	>5 and <90
5	120	15	5,10,30	>5 and <120
6	120	15	5,10,30	>5 and <120

Guide to Level

Learning outcomes at this level include a comprehensive range of skills which may be vocationally-specific and/or of a general supervisory nature, and require detailed theoretical understanding. The outcomes also provide for a particular focus on learning skills. The outcomes relate to working in a generally autonomous way to assume design and/or

management and/or administrative responsibilities. Occupations at this level would include higher craft, junior technician and supervisor.

Strand	Sub-strand	Nature of learning
Knowledge	Breadth	Specialised knowledge of a broad area
	Kind	Some theoretical concepts and abstract thinking, with significant underpinning theory
Know How & Skill	Range	Demonstrate a comprehensive range of specialised skills and tools
	Selectivity	Formulate responses to well defined abstract problems
Competence	Context	Act in a range of varied and specific contexts involving creative and non-routine activities; transfer and apply theoretical concepts and/or technical or creative skills to a range of contexts
	Role	Exercise substantial personal autonomy and often take responsibility for the work of others and/or for the allocation of resources; form and function within, multiple and complex heterogeneous groups.
	Learning to Learn	Learn to evaluate own learning and identify needs within a structured learning environment; assist others in identifying learning needs
	Insight	Express an internalised, personal world view, reflecting engagement with others.

Extract from 'Determinations for the Outline National Framework of Qualifications': NQAI