

MODULE 12: PAYROLL

CODE: 961 122 Duration: 30 hours

A. Gather information

- Selection of all required documents such as time sheets, punch cards, computerized reports, etc.
- Correct filing of support documents
- Correct preparation of reports for companies specialized in payroll preparation

B. Calculate salaries

- Calculation of gross salary taking into account taxable and non-taxable benefits
- Exact calculation of taxable salary and deductions
- Appropriate use of schedules of deductions at source
- Correct recording of entries in journals

C. Calculate the employer's levies

- Recording of amounts in the contributions. appropriate registers
- Accuracy of entries
- Accuracy of postings to the general ledger

D. Pay the salaries

- Proper procedures regarding cheque preparation and the production of reports required for direct deposits

E. Check and correct the work

- Effective resolution of problems encountered
- Effective management of conflicts involving personnel
- Accuracy of correcting entries
- Formulation of appropriate explanatory notes