

End-Point Assessment Plan

Payroll Administrator Apprenticeship – Level 3

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Introduction

This Assessment Plan covers the Payroll Administrator Standard that has been developed by a cross-sector group of employers, together with input from several training providers, consultants and professional representative bodies.

This is an Apprenticeship at Level 3 that will give the Knowledge, Skills and Behaviours in which the Apprentice needs to be fully competent in the payroll / reward functions. The Apprenticeship will be relevant to organisations of all sizes and to Apprentices in payroll and reward practices in the private, public and charity sectors.

The employer group considers that this Apprenticeship is the start of a career journey in the profession and our approach to the Assessment Plan is, therefore, based on the following core principles to ensure that:

- The essential Knowledge, Skills and Behaviours are learnt, developed and demonstrated throughout the Apprenticeship
- It is employer-led and workplace-specific, adding value for both employer and the successful Apprentice
- It provides a grounding for access into the many diverse activities within the payroll / reward professions. This enhances the on-going employability of the Apprentice
- It promotes and recognises the importance of the payroll / reward professions

In turn, the above principles meet the employer group's requirements that Apprentices are able to:

- Perform their role within their occupation to a high standard on completion
- Make continuous progress towards competence throughout the Apprenticeship

Pathway to an Apprenticeship

The Payroll Apprentice Assessment Plan includes three distinct stages:

1. On-Programme Assessment (learning, mentoring and development)
2. Gateway Assessment and
3. End-Point Assessment (demonstration of learning and development)

Appendix 1 gives a graphical representation of the Payroll Administrator Apprenticeship.

On-Programme

On-Programme is a vital element of the learning and development process, during which time Apprentices will acquire and develop the necessary Knowledge, Skills and Behaviours, where used. Throughout On-Programme, the employer and apprenticeship training provider, where used, will constantly assess the learning and development, providing support, advice, guidance and mentoring as is necessary at the appropriate time.

Note that training providers must be listed on the Education and Skills Funding Agency's Register of Apprenticeship Training Providers (RoATP). The register lists the organisations that are approved to deliver apprenticeship training to employers using the apprenticeship service.

Gateway

Following On-Programme (learning, development and assessment), the Apprentice moves to the 'Gateway' process. This is the single determinant that the Apprentice has met the competencies of the Standard and the learning outcomes (in Appendix 2) and is ready for End-Point Assessment. The decision on whether or not the Apprentice is ready for End-Point Assessment will be made by the employer.

It is good practice for the Employer to meet with the Apprentice and also the apprenticeship training provider to discuss Apprentice readiness, however, the decision to progress the Apprentice through the Gateway to End-Point Assessment is the **employer's alone**.

Apprentices without Level 2 English and Maths will need to achieve this level prior to taking End-Point Assessment. For those with an education, health and care plan or a legacy statement, the apprenticeship's English and Maths minimum requirement is Entry Level 3. British Sign Language qualifications are an alternative to English qualifications for whom this is their primary language.

End-Point Assessment (EPA)

EPA is performed by an independent End-Point Assessment Organisation (EPAO), and is graded to determine whether an overall Fail, Pass or Distinction grade must be given and, as such, whether a Certificate of Apprenticeship is awarded.

An organisation may seek to deliver End-Point Assessment against the Payroll Administrator Standard and this Assessment Plan. However, the organisation must first meet the requirements of the Education and Skills Funding Agency and be admitted to the Register of End-Point Assessment Organisations (RoEPAO). Employers will then select End-Point Assessment organisations from the RoEPAO.

It is anticipated Apprentices will typically complete the entire Apprenticeship programme within 18-24 months. As a minimum, an Apprentice may not be put forward for End-Point Assessment until they have completed 12 months on their Apprenticeship. There is no maximum period.

The EPA (detailed fully below) consists of three assessment methods:

1. Multiple-Choice questions
2. The Role Simulation
3. The Professional Discussion




Each assessment method must directly assess the Knowledge, Skills and Behaviours contained in the Standard and expanded in the learning outcomes in Appendix 2.

All three methods must be completed and passed within a three-month maximum period.

The Assessment methods may only be taken in the order given, with Multiple-Choice questions first, the Role Simulation and then the Professional Discussion. The Apprentice needs to gain at least a Pass in each assessment method before moving to the next.

The Learner Journey

The image below illustrates the entire Apprenticeship assessment process, using as example the Gateway stage is at month 12. It also indicates suggested timeframes and the role of the Apprentice, employer, apprenticeship training provider and EPAO.

	On-Programme
	Gateway
	End-Point Assessment

Month	Apprentice	Employer	Training Provider	EPAO
0	Understands job role, business and apprenticeship commitment	Induction training and understands role in apprenticeship	Explains apprenticeship, roles, timetable and commitments	
1 - 12	Works to role objectives / KPIs. Develops Knowledge, Skills and Behaviours learning outcomes	Manages as any other employee, supports, trains and mentors	Trains, supports, mentors, monitors progress, assesses learning and supports employer	
12 - 15	<p align="center"><u>'Gateway' to End-Point Assessment</u> Employer reviews progress and decides whether Apprentice has achieved full occupational competency against all learning outcomes. Yes = ready to start End-Point Assessment No = agree remedial plan</p>			
12 - 15	Multiple-Choice			Produces, administers and grades these assessment methods
12 - 15	Role Simulation			
12 - 15	Professional Discussion			

Important Notes

The varying nature of the payroll profession

Payroll operates differently in different sectors and different organisations. For example, many employers outsource their payroll functions and the apprentice will need to appreciate that this comes with different obligations. Therefore, some of the Payroll Knowledge learning outcomes may be more relevant at some organisations than others, for example CIS, Gender Pay Gap Reporting etc.

It is the ultimate responsibility of the employer to ensure that their chosen apprenticeship training provider provides and assesses the Knowledge elements in the Standard and Assessment Plan and ensures that any other areas are addressed and developed at the workplace.

Confidentiality

The Multiple-Choice, Role Simulation and Professional Discussion will be designed in such a way that no sensitive / confidential documentation is involved. The EPAO will manage the Professional Discussion in such a way that does not require the Apprentice to impart verbally any such information.




It is important that the Apprentice and all stakeholders engaged with assessment recognise this. Confidentiality is integral to what payroll / reward professionals do on a day-to-day basis, therefore, this needs to be respected, developed and encouraged throughout, drawing attention to any instances where it is not upheld.





















End-Point Assessment - Detail

What?

Learning outcomes at Appendix 2 show the information that will be assessed for each Knowledge, Skill and Behaviour at EPA.

The following shows how each of the Knowledge, Skills and Behaviours will be assessed using the assessment methods:

- Multiple-Choice (MC) 
- Role Simulation (RS) 
- Professional Discussion (PD) 

Standard	Type	MC	RS	PD
Business and Customer Awareness	Knowledge			
Payroll	Core			
	Pensions			
	Technical			
Regulation and Compliance	Knowledge			
Systems and Processes	Knowledge			
Planning and Prioritisation	Skill			
Analysis	Skill			
Uses Systems and Processes	Skill			
Produces Quality and Accurate Information	Skill			
Team Working and Collaboration	Skill			
Communication and Engagement	Skill			
Ethics and Integrity	Behaviour			
Adaptability	Behaviour			
Professional Scepticism	Behaviour			
Proactivity and Enthusiasm	Behaviour			
Professional Development	Behaviour			

The combination of the three elements of End-Point Assessment are designed to test the Knowledge, Skills and Behaviours detailed in the published Standard to the extent that the Independent Assessment Organisation is satisfied that the Apprentice is competent in the Payroll Administrator job role.

How? – Multiple-Choice

The following Knowledge learning outcomes will be assessed via this method:

1. Payroll (Core)
2. Payroll (Pensions)

This method is chosen specifically to test the understanding of information and the understanding and appreciation of concepts. The EPAO will maintain a 'bank' of questions covering the learning outcomes for the above Knowledge elements, ensuring they are appropriate for occupational competence at level 3.

EPAOs must develop 'test banks' of sufficient size to prevent predictability and review them at least once per year to ensure they, and the questions they contain, are fit for purpose.

This assessment method is closed book. It can be performed remotely and electronically as well as in the presence of the Independent Assessor. The identity of the Apprentice must be confirmed by the EPAO. The assessment must be undertaken in a quiet room, free from distractions and influence. If conducted online, the employer is responsible for providing a suitable environment agreed by the Independent Assessor. If completed in person, then the Test venue must have been approved by the End-Point Assessment Organisation (EPAO) prior to the assessment taking place. The venue must have access to appropriate resources to conduct the assessment and must have appropriately trained invigilation staff.

Assessment by Multiple-Choice questions must be completed within 2 hours with no breaks. There will be 50 questions. Each Multiple-Choice question will have 4 possible answers, with only one correct option. All questions will attract one mark. The EPAO will select the questions from the test bank; they must ensure however the Apprentice is asked 30 factual questions, 10 scenario-based questions and 10 contextualised questions (i.e. 30+10+10 questions = 50 questions asked in total).

The EPAO will provide the results and grading to Apprentices within 5 working days of taking this assessment method.

How? – Synoptic Role Simulation

The following Knowledge, Skills and Behaviours learning outcomes will be assessed via this method:

1. Payroll (Technical)
2. Planning and Prioritisation
3. Analysis
4. Produces Quality and Accurate Information
5. Communication and Engagement
6. Professional Scepticism

The overall purpose of the Role Simulation is to synoptically test whether the Apprentice is able to gather and analyse the necessary data to be able to perform manual payroll calculations down to net pay, assessing the Payroll Technical Knowledge.

Further, this method of assessment must allow the opportunity for assessing whether that information can be communicated (to the employee, to the client, within the team etc.).

In a payroll function, information is often gathered over time, and scenarios therefore evolve during the typical working day. The Payroll Administrator will utilise the resources around them in order to perform accurate calculations. The Simulation will seek to replicate that environment.

The EPAO will construct a Role Simulation in accordance with the following criteria:

- The Role Simulation can only take place after the Apprentice has achieved at least a Pass in the Multiple-Choice assessment
- At the start of the Role Simulation, Apprentices will be given information about a fictitious organisation:
 - They will then be presented with a variety of tasks relating to this information in sufficient complexity as is appropriate at Level 3
 - The tasks will be holistic and include 3 case scenarios relating to the same fictitious organisation, and must require the apprentice to provide written responses on a template provided by the EPAO covering:
 - a) Their manual calculations of payroll
 - b) Their written analysis of the scenarios
 - c) Their communication of outcomes to the fictitious organisation
 - The tasks will cover all of the learning outcomes (Appendix 2) being tested by the Role Simulation.
- EPAOs must develop 'scenario banks' of sufficient size to prevent predictability and review them at least once per year to ensure they, and the questions they contain, are fit for purpose
- The Role Simulation can take place in an approved examination centre. Or, it can be undertaken at the workplace. The identity of the Apprentice must be confirmed by the EPAO. The assessment must be undertaken in a quiet room, free from distractions and influence. If conducted online, the employer is responsible for providing a suitable environment agreed by the Independent Assessor. If completed in person, then the Test venue must have been approved by the End-Point Assessment Organisation (EPAO) prior to the assessment taking place. The venue must have access to appropriate resources to conduct the assessment and must have appropriately trained invigilation staff
- The Role Simulation is performed in 'real-life' conditions, reflecting those that apply at the workplace. As such:
 - The Role Simulation will last 3 hours (+/- 10% tolerance permitted) within 1 working day
 - Apprentices may have up to 3 breaks, each one with a maximum of 1 hour's duration
 - During the Role Simulation, to simulate a working environment, the Apprentice must be allowed access to the Internet for research purposes, but not social networking sites
 - The Apprentice can bring into the controlled Role Simulation any tools / factcards / booklets they believe may be appropriate (i.e. open book with no restrictions applying)

The EPAO will provide the results and grading to Apprentices within 5 working days of taking the Role Simulation. This feedback should provide Apprentices with information on how they have achieved relative to the learning outcomes being tested, affording an opportunity to understand where they have and have not achieved.

How? – Synoptic Professional Discussion

The following Knowledge, Skills and Behaviours learning outcomes will be assessed via this method:

1. Business and Customer Awareness
2. Regulation and Compliance
3. Systems and Processes (Knowledge)
4. Planning and Prioritisation
5. Uses Systems and Processes (Skill)
6. Team Working and Collaboration
7. Communication and Engagement
8. Ethics and Integrity
9. Adaptability
10. Professional Scepticism
11. Proactivity and Enthusiasm
12. Professional Development

To ensure consistency of approach, the Assessor will be provided with a standard bank of questions by the EPAO. These questions will cover the specific Knowledge, Skills and Behaviours identified in learning outcome section of this plan.

They will be created by the EPAO as part of the Assessment Tools, along with the protocols of how to conduct the Professional Discussion. There will be 14 questions in the Professional Discussion, selected by the EPAO. Each question should focus on a maximum of two components of each Knowledge, Skill or Behaviour being tested. EPAOs must develop 'test banks' of sufficient size to prevent predictability and review them at least once per year to ensure they, and the questions they contain, are fit for purpose.

The Discussion will last 60 minutes, with a 10% tolerance. The Discussion may be carried out face-to-face, typically at the employer's premises, or remotely using, for example, video conference or Skype, depending on numbers and locations of Apprentices. The EPAO must specify any equipment and software required for the Professional Discussion if taking place remotely.

The Independent Assessor may ask follow-up questions where appropriate to explore the Apprentice's answers further. The questions asked and answers given will be recorded by the Independent Assessor on a template provided by the EPAO.

End-Point Assessment - Summary

The combination of Multiple-Choice, Role Simulation and Professional Discussion will build a cumulative picture of performance against the Standard. These assessment methods require Apprentices to demonstrate the application of Knowledge, Skills and Behaviours in an integrated manner to deliver the required outcomes, enabling the End-Point Assessor to make a holistic judgement about how well the Apprentice meets or exceeds the Standard.

Who Carries Out End-Point Assessment?

As detailed above, the End-Point Assessment will be carried out by an Independent Assessment Organisation. The employer and the apprenticeship training provider may have a role in ensuring that the Apprentice is ready for End-Point Assessment and understands what is required. However, they do not play any part in the decision of the grade to be awarded.

Their respective roles are as follows:

Assessor	Role
Employer	<ul style="list-style-type: none"> • Brings a view of the Apprentice from monitoring, mentoring and appraisal throughout the Payroll Administrator Apprenticeship • Has greatest clarity on whether the Apprentice is fully competent in the workplace (in terms of the Knowledge, Skills and Behaviours) • Makes the final decision on whether competence is sufficient at Gateway assessment and profession to End-Point Assessment • Plays no part in End-Point Assessment
Apprenticeship Training Provider	<ul style="list-style-type: none"> • Brings a view of the Apprentice from training, mentoring, supporting and assessing them through the Payroll Administrator Apprenticeship On-Programme stage • May provide advice and guidance on assessment in general • Plays no part in End-Point Assessment
EPAO	<ul style="list-style-type: none"> • First contact with Apprentice. As such, independent assessment is achieved • Arranges (with the employer and Apprentice), conducts, reviews and provides feedback on Multiple-Choice assessment • Arranges (with the employer and Apprentice), conducts, reviews and provides feedback on Role Simulation assessment • Arranges (with the employer and Apprentice), conducts, reviews and provides feedback on Professional Discussion assessment • Determines the grade to be awarded to the Apprentice

Ensuring Independence and Competence

Overview

Any organisation is eligible to deliver assessment services against this Assessment Plan but the Independent Assessment Organisation chosen must be listed on the Education and Skills Funding Agency's Register of End-Point Assessment Organisations. This will ensure independence. To ensure consistent and reliable judgements, the Independent Assessment appointed by the EPAO must meet the following criteria:

- Understand the payroll sector and of the role covered by the Payroll Administrator Apprenticeship
- Have current occupational competence of 2 years or more
- Attend at least one CPD day each year to maintain competence
- Have no direct professional relationship with the Apprentice and have not been involved in the On-Programme element in any way

Quality Assurance - Internal

The responsibility for the robustness of the assessment process is held by the EPAO. This ensures that there is true independence in the assessment. The role of the EPAO is summarised below:

- Develops and maintains the assessment tools that are used by all to carry out assessments
- Provides individual assessors that meet the requirements in this Plan
- Trains / certifies all individual assessors to be able to assess consistently against the Standard and this Assessment Plan
- Applies robust internal quality assurance and verification processes to the assessments
- Runs an appeal process for any appeals that arise from assessment decisions
- Reports to employers on any issues that arise

The EPAO must have:

- Understanding of the sector and the assessment requirements for this Standard, together with the expertise to develop and administer the assessment tools required
- Capability to deliver assessments at the scale and with the levels of service required
- Capability to source assessors with the requisite background to be both credible and effective
- Robust internal verification and quality assurance processes

The assessment methods described previously are designed to produce assessment outcomes that are consistent and reliable, allowing fair and proper comparison between Apprentices employed in different types, sectors and sizes of organisations.

All assessors will be required to have the skills and experience outlined in the previous section. They will be trained / approved by the EPAO to ensure that they are capable of using the tools developed for assessment in a fair and consistent manner to make reliable judgments.

The EPAO will provide robust validation and quality assurance processes to ensure that all assessments are robust, that they assess fully against the Standard, are undertaken consistently and to the same standard and that the individuals carrying out the assessment have the requisite skills and industry experience. These will be developed as part of the Assessment Tools to ensure that they are consistent across all apprentices. Evidence of this will be provided to the employer. Immediate and appropriate action will be taken where any quality concerns are identified.

Quality Assurance – External

External quality assurance of the End-Point Assessment for this apprenticeship Standard will be undertaken by the Institute for Apprenticeships.

Award of Apprenticeship Completion (Grading)

The Payroll Administrator Apprenticeship has three possible overall grades: Fail, Pass and Distinction. The final grade is based on performance across the Multiple-Choice, Role Simulation and Professional Discussion.

The assessment methods must be attempted in the above order and the Apprentice will not be permitted to move to the next assessment method until at least a Pass is achieved. The combined assessment methods will enable a cumulative and holistic profile to be built that will accurately assess whether the Apprentice has successfully achieved the Knowledge, Skills and Behaviours that a Payroll Administrator must possess.

The EPAO will make the decision on the grade to be awarded to the Apprentice based on their scoring of the three components of End-Point Assessment. Each of these components are stand-alone methods of assessment.

The grading rules are applied, as detailed below, to award a final Fail, Pass, or Distinction.

Grading Criteria

Multiple-Choice Questions



The Multiple-Choice Assessment is only graded Pass or Fail.

End-Point Element	Pass Criteria	Fail Criteria
Multiple-Choice Questions (50 questions (25 Core Payroll and 25 Pensions Payroll), 50 marks)	Score 35 and above The Apprentice will be deemed to have Passed the assessment if answers to the questions demonstrate an understanding of the 2 Knowledge requirements being assessed.	Score 34 or below The Apprentice will be deemed to have Failed the assessment if answers to the questions do not demonstrate an understanding of the 2 Knowledge requirements being assessed (As outlined in 'End-Point Assessment – Detail').

Role Simulation



End-Point Element	Distinction Criteria	Pass Criteria	Fail Criteria
Role Simulation	<p>The Apprentice will be deemed to have achieved a Distinction if they meet the Pass criteria and also the additional criteria below:</p> <ul style="list-style-type: none"> • Demonstrates that data processing actions are fully evidenced and justifiable • Demonstrates they have recognised the external stakeholders to the organisation (included in the Role Simulation) and communicated in a compliant, appropriate, clear and confident manner, and • Demonstrates how they have responded professionally to a query from an employee or client, respecting the principle of data protection, for example a payslip query or a question from a manager 	<p>The Apprentice will be deemed to have Passed the Role Simulation if the answers do demonstrate full occupational competence of the three elements that are only assessed by this method.</p> <p>Plus:</p> <ul style="list-style-type: none"> • Demonstrates they have organised and prioritised the data in the Role Simulation • Demonstrates they have correctly judged and interpreted the information, being mindful of the possibility of error of fraud • Demonstrates they have made the appropriate data processing decisions, resulting in accurate and timely payments, and • Demonstrates that they are able to communicate the results of their data processing decisions according to the situation in the Role Simulation (e.g. internal and external to the organisation) 	<p>The Apprentice will be deemed to have Failed the Role Simulation if the answers do not demonstrate the working understanding of the three elements that are only assessed by this method (As outlined in 'End-Point Assessment – Detail').</p>

Professional Discussion

End-Point Element	Distinction Criteria	Pass Criteria	Fail Criteria
Professional Discussion	<p>The apprentice will be deemed to have achieved a Distinction if they meet the Pass criteria and additionally:</p> <ul style="list-style-type: none"> • They are able to describe the impact of the main taxation, Social Security, employment and pensions legislation in the United on their role, focusing on the obligation to comply <u>and</u> the consequences of non-compliance • They can demonstrate how they have re-evaluated tasks in light of conflicting and/or changing priorities • They can explain how using systems and processes support the organisation's statutory obligation to complete Real Time Information (RTI) submissions • They can explain how they have communicated, built and maintained trust and sound working relationships external to the organisation 	<p>The Apprentice will be deemed to have Passed the Discussion if the conversation does demonstrate the practical and working understanding and appreciation of the elements being assessed by this method. This will have particular emphasis on how:</p> <ul style="list-style-type: none"> • They are able to explain how the payroll function in general interacts with functions internal and external to an organisation • Demonstrates full understanding of how UK taxation, Social Security, employment and pensions legislation relates to the payroll function • They are able to explain how they have demonstrated the principles of data protection • They are able to explain how they use the payroll system at their organisation and the use of a spreadsheet package (where applicable in the role) 	<p>The Apprentice will be deemed to have Failed the Discussion if the conversation does not demonstrate the practical and working understanding and appreciation of the elements being assessed by this method. (As outlined in 'End-Point Assessment – Detail').</p> <p>Or, if they fail to meet any one or more of the criteria below:</p> <ul style="list-style-type: none"> • They cannot <u>fully</u> articulate an understanding of the environment in which their organisation is operating • They cannot <u>fully</u> articulate / explain the main taxation and Social Security legislation in the United Kingdom • They cannot <u>fully</u> demonstrate / explain how their use of systems and processes supports timely and accurate payroll processing

	<ul style="list-style-type: none"> • They can demonstrate they understand and are meeting the ethical requirements of the payroll profession • They explain how they have reacted and adapted to business changes / challenges • They demonstrate self-motivation, proactivity and enthusiasm, and • They can show examples of their commitment to continuous professional learning and development in the payroll profession 	<ul style="list-style-type: none"> • They are able to explain how they have supported colleagues in the team to achieve results, and • They are able to show how they communicated effectively, using a range of media, at all levels of the organisation 	
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Determining the Overall Grade

Assessors must first grade the Multiple-Choice and award a grade of either Fail or Pass.

Assessors must then grade the Role Simulation and Professional Discussion and award a grade of Fail, Pass, or Distinction, using the grading criteria and boundaries above. The results are then combined to determine the overall grade:

- A Fail at any stage will result in an overall Fail of the Apprenticeship.
- To Pass the overall apprenticeship, the Apprentice must achieve at least a Pass in all three assessment methods
- An overall Distinction is given only where a Distinction is obtained in the Role Simulation and Professional Discussion and at least a Pass is obtained in the Multiple-Choice:

Assessment Component	Grade	Grade	Grade	Grade	Grade	Grade	Grade
Multiple-Choice	Fail	Pass	Pass	Pass	Pass	Pass	Pass
Role Simulation	N/A	Fail	Pass	Pass	Distinction	Pass	Distinction
Professional Discussion	N/A	N/A	Fail	Pass	Pass	Distinction	Distinction
Overall grade	Fail	Fail	Fail	Pass	Pass	Pass	Distinction

Resits & Re-Takes

In the event of a resit or a retake being required then a Fail on one of the assessment methods will require that assessment method to be repeated. If all assessment methods are not passed within 3 months, then the entire End-Point Assessment must be repeated.

A resit or a retake is at the employer's discretion. The maximum grade available for an Apprentice who retakes / resits is a Pass, unless exceptional circumstances apply (which is the Independent Assessor's judgement but could be, for instance, due to the Apprentice's sudden illness).

Delivering Consistent and Reliable Judgements

Consistency in the End-Point Assessment is delivered through the EPAO's rigorous implementation of this Assessment Plan without influence or bias.

The EPAO will ensure consistency through the clear guidance they provide in terms of what is required to complete each element of the End-Point Assessment so that the assessment methods are easy to follow and understand. The EPAO will verify the judgements of any Independent Assessors on a sample basis, to ensure that they are accurate, valid and consistent with their own standards.

Affordability

The majority of costs within our Apprenticeship Plan relate to the On-Programme learning, development, mentoring and assessment.

End-Point Assessment costs are estimated at less than 10% of the overall cost of delivering the Apprenticeship.

However, the total cost and the weighting between On-Programme and End-Point Assessment will be dependent on the needs of individual employers and the apprenticeship training providers and End Point Assessment Organisations they choose to use. Therefore, the above figures are indicative only.

Manageability & Feasibility

Our approach to assessment in the Payroll Administrator Apprenticeship is to encourage manageability and feasibility for organisations of all sizes and sectors, such as SMEs and corporates, as well as organisations in the public and third sectors.

The combination of assessment methods has been decided by the employer group to be the most robust and appropriate to the payroll profession and deliverable by the EPAO. This has been agreed through consultation with representatives from apprenticeship training providers, EPAOs and supporting payroll industry professional bodies.

So, whilst the major focus of this Plan is to ensure that it delivers robust and high quality assessments that accurately assess competence against the Standard, the practicalities of implementation have been carefully considered in the light of the proposed number of apprenticeships and geographic coverage.

At this early stage we expect approximately 200 apprentices in the first year, increasing substantially in future years to 500 per year due to the following factors:

- The impact of the Apprenticeship Levy
- Increased regulation in the payroll profession, leading to employers wanting to bring new people into the profession (or upskill existing members) in line with the high standards of this Apprenticeship
- Recognition that the Payroll Administrator Apprenticeship is a recognised qualification in the payroll profession

The main factors that will make our approach implementable and cost effective at the numbers of apprentices anticipated are:

- The use of well proven assessment methods that allow robust determination of competence without requiring a large number of components
- The use of existing assessment expertise, assessment tools, robust QA processes to give impartial assessment without the need to develop everything from scratch and incur additional costs in the assessment
- The ability for apprenticeship training providers and assessors to conduct these functions remotely where this is most appropriate, hence not incurring any travel time or costs
- The use of online methods of recording, creation and submission wherever possible

Therefore, the employer group considers this Assessment Plan to be relevant to the Standard, relevant to the profession and manageable and feasible for those that will be involved in On-Programme and End-Point.

Appendices - summary

Below is a brief explanation of the purpose of each of the appendices to this Assessment Plan.

Appendix 1

Graphical representation of the apprenticeship

Appendix 2

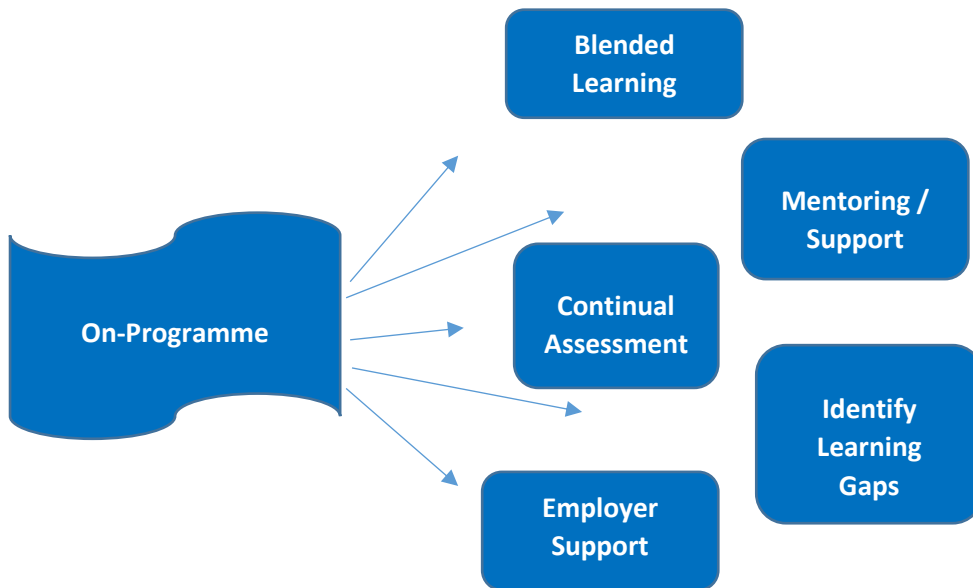
The Payroll Administrator Standard outlines the Knowledge, Skills and Behaviours requirements that must be achieved during the apprenticeship. This is through the learning and development during the On-Programme stage, assessed at the End-Point Assessment stage.

Appendix 2 expands on the 'what is required for occupational competence' area of the Standard to show the specific learning outcomes that must be attained for successful completion. It also clarifies how each Knowledge, Skill and Behaviour will be assessed where:

- MC = Multiple-Choice
- RS = Role Simulation and
- PD = Professional Discussion

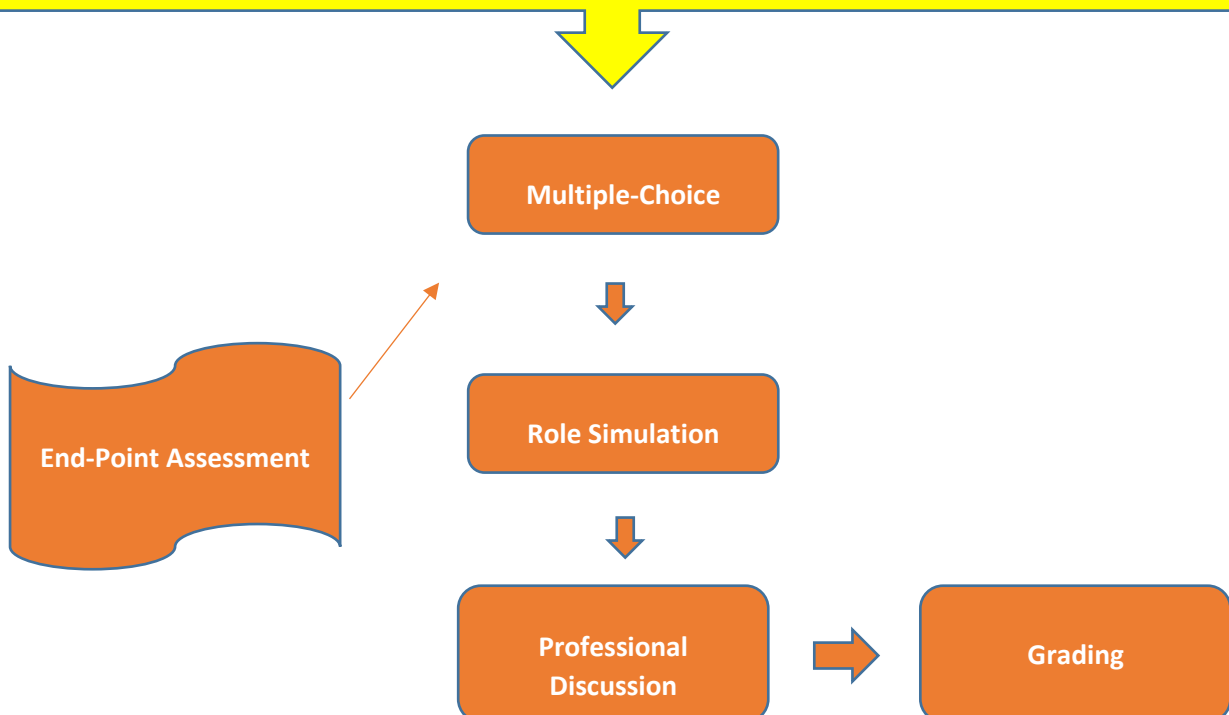
Appendix 1

Graphical representation of the Payroll Administrator Apprenticeship



Gateway (after at least 12 months)

Met the English and Maths requirements plus 'competence' of On-Programme stage (as decided by the employer)



Appendix 2

Detailed Learning Outcomes

Knowledge

Knowledge	Standard	Method	Learning Outcome
Business and Customer Awareness	<p>The payroll function is different depending on the sector in which the organisation is operating. In order to create, process, validate and report payroll-related information, it is essential to know the environment in which the organisation exists.</p> <p>Understand and appreciate that this awareness information is crucial to recognising customer and supplier needs and obligations, both internal and external</p>	PD	<ul style="list-style-type: none"> • Recognise the organisation as a whole in terms of the UK sector in which its products and services fit • Identify any constraints and obligations that may apply to the business as a result of the above knowledge • Outline how the organisation complies with any constraints and obligations • Describe how the payroll department helps contribute to the organisation's operation within this particular sector • Recognise the relevant 'customer' base within the organisation (e.g. employees, clients etc.) and describe how the payroll department meets its obligations • Understand how the payroll department interacts with other functions within the organisation (e.g. accounts, pensions, IT, audit and HR) • Understand how the payroll department interacts with other functions <u>external</u> to the organisation (e.g. HMRC, TPR, HMCS etc.)

Knowledge	Standard	Method	Learning Outcome
<p>Payroll (Core)</p>	<p>The overall purpose of the function is to process payrolls on time and accurately. This requires a wide overview of many different activities that will or may be encountered. For example:</p> <ul style="list-style-type: none"> • The legislative framework surrounding payroll, employment and pensions • Devolution in the UK • The different types of workers in the UK • The different types of pay that exist (gross, taxable, National Insurance applicable etc), statutory payments and deductions, Court Orders and the Construction Industry Scheme (CIS) • Real Time Information (RTI) • Benefits-in-Kind • Gender Pay Gap Reporting 	<p>MC</p>	<ul style="list-style-type: none"> • List the overriding legislation in respect of the following areas and describe why it is important to have a working appreciation of these: <ul style="list-style-type: none"> ○ Employment law (including relevant case law) ○ Payroll law (i.e. tax and Social Security legislation) ○ Pension law (specifically for workplace pensions / Auto-Enrolment) • Describe the impact of devolution on the payroll function • Identify the following at your workplace: <ul style="list-style-type: none"> ○ Pay methods (cash, BACS etc) ○ Pay frequencies (weekly, monthly etc) ○ The payroll deadlines for each payroll • Recognise and distinguish between the following different types of worker that may exist in the payroll function and how the differences impact the payroll function: <ul style="list-style-type: none"> ○ Employee (essential) ○ Apprentices ○ Deemed worker ○ Self-employed ○ Pensioner ○ Worker ○ Office holder ○ Volunteers • Describe the following types of pay and discuss how these are derived: <ul style="list-style-type: none"> ○ Gross ○ Taxable pay ○ NI'able ○ Pensionable ○ Pay for the Apprenticeship Levy ○ Pay for Student Loan deductions • Describe each of the Real Time Information (RTI) submissions and explain their purpose in the payroll function

	Gain familiarity, knowledge and an understanding of these core elements	<ul style="list-style-type: none"> • Recognise and describe the following statutory payments and deductions: <ul style="list-style-type: none"> ○ Income Tax ○ National Insurance Contributions (including directors') ○ Student Loans ○ Statutory Sick Pay (SSP) ○ Statutory Maternity Leave and Pay ○ Statutory Adoption Leave and Pay ○ Statutory Paternity Leave and Pay ○ Statutory Shared Parental Leave and Pay ○ The Apprenticeship Levy • Recognise the principles of the Construction Industry Scheme (CIS) • Recognise the principles of benefits in kind (including payrolling), OpRA and year-end reporting obligations • Recognise the principles of Court Orders in the United Kingdom • Recognise and describe Gender Pay Gap Reporting as it may affect the payroll function • Identify and describe the relevant sources of guidance
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Knowledge	Standard	Method	Learning Outcome
<p>Payroll (Pensions for payroll)</p>	<p>The Payroll and Pension professions are intrinsically linked. Achieve an overview of the pension landscape as it affects payroll, for example the different types of schemes, the UK systems of tax relief and the relevance of the State Pension.</p> <p>Further, a broad understanding and appreciation of the structure of workplace pensions / Auto-Enrolment is fundamental. This includes the key rules, roles and administration responsibilities as per guidance produced by The Pensions Regulator</p>	<p>MC</p>	<ul style="list-style-type: none"> • Recognise the relevance of the State Pension in terms of: <ul style="list-style-type: none"> ○ Age reforms ○ State Pension reforms • Define the different types of pension scheme arrangements and key terminology: <ul style="list-style-type: none"> ○ Defined Contribution ○ Contract-based and occupational trust-based schemes ○ Defined Benefit ○ Public Sector ○ Personal ○ Additional Voluntary Contributions • Describe the UK system of pensions tax relief including: <ul style="list-style-type: none"> ○ Net Pay Arrangement schemes ○ Relief at Source schemes ○ Interaction with OpRA ○ Annual Allowance ○ Lifetime Allowance • Broadly describe pensions flexibility • Recognise the key differences when administering pension payrolls in terms of: <ul style="list-style-type: none"> ○ NI position ○ Tax position ○ Payslips • Understand, explain and interpret workplace pensions / Auto-Enrolment in terms of: <ul style="list-style-type: none"> ○ The employer's role in pension provision ○ Staging / duties start date ○ The qualifying pension scheme, including self-certification ○ Declaration / re-declaration of compliance ○ Employer duties for different workers ○ Qualifying earnings and the Automatic-Enrolment processes ○ Deferral, Opt ins / outs and cessations ○ Monitoring worker status and Re-Enrolment ○ Communicating with different workers • Identify and describe the relevant sources of guidance

Knowledge	Standard	Method	Learning Outcome
<p>Payroll (Technical)</p>	<p>To ensure the organisation meets its payroll-related statutory and contractual obligations, understand the technical aspects of payroll for the accurate calculation of gross through to net pay. This includes the calculation of the statutory payments and deductions, including voluntary deductions.</p>	<p>RS</p>	<ul style="list-style-type: none"> • Recap of the different types of worker • Recap of the different types of pay • The new starter <ul style="list-style-type: none"> ○ The P45 ○ The Starter Checklist ○ No or late P45 / Starter Checklist ○ Pension payroll starters ○ Deemed worker starters • Voluntary deductions (e.g. union subscriptions) • Statutory deductions <ul style="list-style-type: none"> ○ Manual calculation of Income Tax ○ Manual calculation of pension contributions ○ Manual calculation of NICs (not including directors') on all category letters ○ Manual calculation of sickness and child-related payments (e.g. SSP, SMP) ○ Manual calculation of Student Loans ○ Manual calculation of the Apprenticeship Levy • Gross to net calculations • The leaver <ul style="list-style-type: none"> ○ The P45 ○ Payments after leaving • Processes and obligations after the payroll run: <ul style="list-style-type: none"> ○ Reconciliation ○ RTI ○ Obligations to internal and external organisations (i.e. accounts, audit, pension schemes etc) • Identify and describe the relevant sources of guidance

Knowledge	Standard	Method	Learning Outcome
Regulation and Compliance	<p>Payroll is governed by regulation and compliance standards which must be applied in the workplace.</p> <p>A Payroll Administrator will understand how to apply the regulatory, compliance and legislative environment for the technical payroll aspects above. This is in respect of the impact in their role for both the organisation and the payees, including data protection / confidentiality</p>	PD	<ul style="list-style-type: none"> • In respect of statutory regulation and compliance, describe the fundamentals of payroll processing at their organisation • Identify and document the main taxation, Social Security, employment and pensions legislation that exists in the United Kingdom • Describe the impact of this legislation on their role, focusing on the obligation to comply <u>and</u> the consequences of non-compliance • Evaluate the regulatory bodies that publish compliance guidance and recognise those bodies that apply to payroll processing at their organisation, including workplace pensions • Identify and document the compliance and penalty regimes that apply to payroll processing at their organisation, including workplace pensions • Appreciate and apply the principles of data protection / confidentiality at their organisation
Systems and Processes	<p>Payroll information is created, verified and reported via a combination of systems and processes, such as the payroll software itself, finance, HR and IT systems. A working knowledge of these is fundamental to an administrator's ability to perform their role at the workplace.</p> <p>A Payroll Administrator will be proficient in the systems and processes that are applicable in their role, including at least one piece of computerised payroll software and spreadsheet package, such as Microsoft Excel</p>	PD	<ul style="list-style-type: none"> • Identify the main workplace, payroll, HR, pension and accounting systems and processes relevant to the job role and evaluate how these support the payroll function • With regards the input and validation of data to output of payroll / accounting information, explain the occupational proficiency required for at least one computerised payroll system used in the workplace • If applicable, describe the use of a spreadsheet package such as Microsoft Excel in the workplace and, specifically, in their role • Describe how the use of systems and processes supports timely and accurate payroll processing in the workplace

Skills

Skill	Standard	Method	Learning Outcome
Planning and Prioritisation	Proactively takes responsibility for planning, organising and prioritising their workload and time in order to successfully achieve results within deadlines. Positively performs in pressurised situations responding to changes where necessary. Recognises where issues need to be escalated	RS & PD	<ul style="list-style-type: none"> • Awareness, understanding and adherence to deadlines / process schedules (internal and statutory) • Understand the impact on the business / employees / clients of deadlines not being met • Take ownership of tasks, prioritise and commit to meet delivery deadlines • Is able to re-evaluate tasks when dealing with conflicting and/or changing priorities and communicate changes to the required audience • Proactively and positively escalate concerns relating to deadlines in a timely manner, suggesting solutions
Analysis	Using the Knowledge requirements in 'Payroll' as they apply at the workplace, correctly judges and interprets information to make effective decisions on data processing. This is with the overall aim of ensuring payroll deadlines are met. Assumes ownership through to resolution, escalating complex situations where appropriate	RS	<ul style="list-style-type: none"> • Describe the different approaches available at the organisation to gather and analyse information for payroll processing • Recognise and outline the different types of query that may be presented from payroll customers (such as employees, clients, management) • Use sound questioning and active listening skills to understand customer requirements before developing payroll processing solutions to any issues raised • Ensure decisions are explained and adequately documented • Recognise the potential implications and risks of any action or failure to act • Takes ownership of the analysis of payroll data, appropriately escalating complex situations

Skill	Standard	Method	Learning Outcome
<p align="center">Uses Systems and Processes</p>	<p>Demonstrates the ability to identify and effectively use the appropriate workplace systems and processes required to complete tasks. For example, to write letters, send and receive E-Mail, analyse, input and report on payroll-related data. Example systems may include MS Office, or equivalent, and the payroll software used in the workplace</p>	<p align="center">PD</p>	<ul style="list-style-type: none"> • Perform tasks relevant to the role effectively using the systems and processes that have been previously identified, including at least one piece of computerised payroll software and spreadsheet package such as MS Excel • Demonstrate how the effective use of systems and processes, including at least one piece of computerised payroll software and spreadsheet package such as MS Excel, support the payroll function's overall aim of paying on time and accurately • Demonstrate how these support the payroll function's other obligations, both internal and statutory, for example the provision of accounting information and the Real Time Information submissions to HMRC • Demonstrate use of the relevant systems and processes to write letters and / or E-Mails • Relate how the use of all systems and processes demonstrate compliance with data protection in the payroll function
<p align="center">Produces Quality and Accurate Information</p>	<p>Effectively apply Knowledge to consistently deliver high quality, accurate data and information in a timely fashion. Demonstrates the relevant use of agreed workplace systems and processes to deliver quality service to customers on a range of payroll-related queries and requirements</p>	<p align="center">RS</p>	<ul style="list-style-type: none"> • Within the scope of their role, identify and explain how client / customer needs are met, internal and external to the organisation and to the appropriate standards • Deliver excellent service using agreed systems and processes • Take ownership for work and applies agreed processes for checking • Understand that legislation and procedure changes may impact the production of quality and accurate information • Identify and deal appropriately with queries and complaints, following the organisation's processes

Skill	Standard	Method	Learning Outcome
Team Working and Collaboration	Within the organisation, recognises and demonstrates their own role within the team and the impact of their actions on others working in it. Consistently collaborates and supports colleagues within the team to achieve results whilst also being able to work independently. Builds and maintains positive relationships within their own team and across the organisation	PD	<ul style="list-style-type: none"> • Identify their role within the team and its impact on other team members • Operate within own parameters, demonstrating an understanding of the impact it has on the wider team • Develop and maintain strong working relationships with team colleagues • Support team colleagues and collaborates to achieve results • Seek advice from wider team members when appropriate
Communication and Engagement	External to the organisation, recognises stakeholders and demonstrates appropriate professional communication and engagement methods. For example, this may include employees if the payroll function is performed in-house or may include clients if operating in a bureau-type operation. Further, this will include liaison with payroll representative bodies and stakeholders such as HMRC and The Pensions Regulator. Deal with queries in an efficient and professional manner, ensuring positive relationships are built and maintained	RS & PD	<ul style="list-style-type: none"> • Identify the stakeholders external to the payroll department, for example employees (if the payroll is processed in-house) and clients (if processing in a bureau-type environment). Plus, this will include stakeholders such as HMRC, third-party benefit providers and The Pensions Regulator • Identify the appropriate communication media for each stakeholder for each situation, for example 'phone, face-to-face, E-Mail and letters • Communicate and engage professionally, accurately and appropriately, respecting the principles of data protection (GDPR) and confidentiality • Build and maintain trust and sound relationships

Behaviours

Behaviour	Standard	Method	Learning Outcome
Ethics and Integrity	Truthful, sincere and trustworthy in all actions and interactions, maintaining confidentiality at all times. Consistently respects others and meets the ethical requirements of the payroll profession	PD	<ul style="list-style-type: none"> • Describe the professional ethical standards relevant to the sector, organisation and role (for example, confidentiality) • Demonstrate integrity in line with company values whilst adhering to the legal requirements of the profession • Demonstrate respect, sincerity honesty and transparency in actions at all times • Respect and adhere to the ethical principal of confidentiality
Adaptability	Listens, learns and adapts positively to changing priorities and working requirements. Accepts change and demonstrates the flexibility to maintain high professional standards in a changing environment	PD	<ul style="list-style-type: none"> • Describe typical changing priorities and changing working requirements • React and actively respond to business change / challenges • Adapt effectively as change happens, querying where unclear • Demonstrate flexibility and maintain high standards
Professional Scepticism	Has the ability and confidence to use sound questioning and verification techniques on receipt of payroll-related information in the workplace. This is with the overall purpose of being alert to any possible misstatement of factual information due to error or fraud	RS & PD	<ul style="list-style-type: none"> • Describe the possible issues faced by the payroll function that requires the use of Professional Scepticism (e.g. unclear advice, incorrect advice, incomplete information etc.) • Identify the problem-solving techniques to apply in the given situations (e.g. listening, questioning etc.) • Demonstrate investigative thinking, suggesting viable solutions to issues that arise • Take ownership through to resolution, escalating complex situations where appropriate

Behaviour	Standard	Method	Learning Outcome
Proactivity and Enthusiasm	Displays energy and enthusiasm in performing the role, staying resilient under pressure. Takes responsibility for their work, accepting feedback and dealing positively with setbacks and challenges when they occur. Takes responsibility for their own personal development	PD	<ul style="list-style-type: none"> • Consistently demonstrate a self-motivated 'can-do' attitude when performing the role, staying positive under pressure • Persevere with a task through to completion, developing interpersonal and practical working throughout the apprenticeship • React positively to constructive feedback • Seek advice and support where appropriate
Professional Development	Adopts a positive approach to maintaining and developing knowledge and skills through a range of methods, for example workplace learning, research and professional courses. Embraces opportunities for continuous professional development and actively records development in both their current role and throughout their career in the payroll profession	PD	<ul style="list-style-type: none"> • Illustrate the importance of keeping up-to-date with knowledge and skills relevant to the job role • Take ownership and seek ways in which to develop knowledge and skills within the role • Demonstrate commitment to continuous professional learning and development • Progressively develop their own career throughout the apprenticeship as a result of professional learning