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PAYROLL ASSISTANT MANAGER

Details of standard

Occupation summary

This occupation is found in all sectors and industries, including the private and the public sector. This ranges from small organisations through to large global corporations.

The Payroll Assistant Manager may work in a team as part of a large payroll department belonging to their own organisation, where they are given an area of responsibility. They may also work in small firms where they might be the most senior technical payroll lead. Some organisations outsource their payroll function to an external provider, so the occupation is also found in specialist payroll bureaux, agencies, and in arrangements known as an umbrella function. Payroll Assistant Managers could be responsible for delivering contracts with one or more clients who outsource their payroll responsibilities.

The broad purpose of the occupation is to ensure that the employer's workforce is paid on time and accurately in accordance with worker contractual and United Kingdom regulatory/statutory obligations. Working compliantly and in line with best practices are therefore essential features of the occupation.

The Payroll Assistant Manager might typically achieve this by leading a team of junior Payroll Administrators, overseeing their work while working on the most complex cases themselves, such as expenses and benefits calculations. The extent to which the Payroll Assistant Manager will directly calculate complex payroll cases will often depend on the size of their organisation or their client's organisation.

In addition, Payroll Assistant Managers are responsible for bringing a high level of technical expertise to an organisation. This is often in a supporting or advisory capacity, and so the Payroll Assistant Manager must keep up to date with key changes affecting payroll, whether that is to do with legislation, guidance, or technology.

In their daily work, an employee in this occupation interacts with a wide range of internal and external stakeholders to deliver accurate and timely payroll. This will include their own line manager and team members, together with the workers and the clients of the organisation they are managing payroll for. They liaise, as needed, with software departments, or houses, where the payroll system is hosted externally.

In addition, they also interact with UK Government departments such as HM Revenue and Customs (HMRC), The Pensions Regulator (TPR) and the Department for Work and Pensions (DWP). The Payroll Assistant Manager may also, on occasion, need to contact devolved Government departments where

appropriate, for example, the Department for the Economy (DfE) in Northern Ireland on employment rights issues, plus professional bodies.

The type and level of interactions will vary depending on organisation size and structure. For example, a small employer may have a Payroll Assistant Manager who is expected to deal with all interactions. A larger employer may expect only some interactions, for instance where external and managerial interaction is handled by a more senior person.

An employee in this occupation will be responsible for the timely and accurate payment of monies to workers, in accordance with contractual and statutory obligations. This will involve the critical and detailed evaluation of the requirements necessary to meet this overriding obligation, including resources and addressing deficiencies when identified. Complimentary to this is a Payroll Assistant Manager's responsibility to lead tasks such as driving communication strategies and managing recruitment.

Where applicable, the Payroll Assistant Manager will be accountable for the performance of their team of Payroll Administrators. This includes not only the timeliness and accuracy of payments but also the development of the team. They will take key decisions for themselves on complex payroll calculations and will often have the final decision when guiding their team on payroll-related issues. The Payroll Assistant Manager may also be expected to make recommendations to their organisation or to their client, including the systems and processes used for payroll processing.

In a typical organisation, they will report to a senior leader and may be expected to deputise in their absence. Depending on that organisation, that senior leader may or may not be a payroll expert themselves. The variables affecting accurate payroll and its wider recognition are complex and often change. As a result, the Payroll Assistant Manager will be expected to contribute their technical understanding to wider discussions about complex payroll issues.

Typical job titles include:

| Assistant pay and benefits manager | Assistant payroll manager |

| Deputy payroll manager | Payroll assistant manager | Payroll supervisor |

| Payroll team leader | Senior payroll advisor | Senior payroll assistant |

| Senior payroll executive | Senior payroll officer | Senior payroll specialist |

Occupation duties

DUTY	KSBS
Duty 1 Manage unpredictability in a variety of payroll contexts. Analyse the payroll workload and accountabilities within your remit to plan and prioritise the payroll schedule. Continually balance the workload with your internal/external client expectations, in accordance with your available resources.	K1 K2 K7 K8 K9 K10 K11 K12 K25 K26 K27 K29 S1 S2 S6 S7 S10 S13 S14 B1 B2 B3 B4 B5
Duty 2 Direct and oversee the timely collation of both payroll and benefits data from a range of sources, such as different departments within one large organisation, or a range of external clients if operating as a payroll bureau. This includes both foreseeable payroll requirements and unexpected requests, often to tight timescales.	K1 K2 K5 K6 K7 K8 K9 K11 K12 K17 K20 K23 S1 S4 S5 S9 S10 S11 S12 S14 B1 B2 B3 B4 B5
Duty 3 Provide expert practical and / or factual support and guidance to your team and other stakeholders, as necessary. Provide an appropriate and timely escalation route in order to meet internal/external client expectations. This includes, but is not limited to, timely and accurate payroll production, facilitating net pay payments to workers.	K2 K3 K4 K5 K7 K8 K9 K10 K11 K13 K14 K15 K16 K17 K20 K21 K23 K28 K30 S1 S2 S3 S4 S5 S7 S8 S10 S11 S12 B1 B4 B5 B6
Duty 4 Assume and demonstrate direct responsibility for pay and benefit calculations in broadly defined and complex situations, either in routine circumstances where specialist technical payroll is required or as a result of escalated work.	K4 K5 K7 K8 K11 K13 K14 K15 K16 K17 K20 K21 K23 K30 S4 S5 S7 S9 S10 S11 S12 B4 B5
Duty 5 Lead and deliver the quality assurance of your team's pay and benefit calculations within their remit, always ensuring this review process takes into account any escalation that is necessary.	K4 K5 K6 K7 K8 K9 K10 K11 K13 K14 K15 K16 K17 K20 K21 K23 K24 K30 S4 S5 S6 S7 S8 S9 S10 S11 S12 B2 B4 B5
Duty 6 Analyse and reconcile the finalised payroll process, co-coordinating and facilitating all necessary internal/external reporting and disbursements. This is to ensure all internal/external client delivery expectations are met. This includes, for example, payslips, Real Time Information submissions, payments to HMRC and organisation-specific reports. Work in accordance with contractual obligations and statutory requirements.	K4 K5 K6 K7 K8 K9 K11 K13 K14 K15 K16 K17 K20 K21 K23 K24 K30 S2 S4 S5 S6 S7 S9 S11 S12 S15 B2 B4 B5

Duty 7 Oversee all operations and systems within own jurisdiction to ensure these are compliant with all relevant payroll legislation, regulations, and codes of governance and professional ethics. Recognise at all times the data protection and confidentiality legal obligations that come with processing personal and sensitive information.

K2 K3 K4 K5 K6 K7 K8 K9 K13 K14 K15 K16 K17 K20 K21 K22 K23 K24 K30

S1 S3 S4 S5 S6 S7 S8 S9 S10 S11 S12 S15

B2 B4 B5 B6

Duty 8 Contribute to the successful recruitment and retention of your team, together with succession planning. Keep up-to-date with, and apply, the best practice tools and techniques necessary to create and maintain a successful team.

K1 K19 K22 K25 K26 K27 K28

S10 S13

B5 B6

Duty 9 Ensure personal and team professional and self-development by keeping up-to-date with relevant statutory obligations and procedural best practice. Contribute to wider debates within the organisation and payroll profession, disseminating relevant information to internal/external clients and teams. Evaluate published information found in a range of sources, including social media platforms (e.g. literature reviews, reports, statistics and publications) relevant to the task.

K1 K2 K3 K4 K5 K6 K10 K18 K19 K20 K22 K24 K25 K26 K27 K28 K29

S1 S5 S8 S10

B1 B3 B4 B5 B6

Duty 10 Analyse and evaluate pay and benefits and reporting systems, procedures, and controls taking into account both current and future developments in line with changes in technology including automation, artificial intelligence, and cloud-based applications. Make recommendations where appropriate.

K3 K10 K12 K18 K19 K24 K26 K29

S6 S8 S9

B4 B5

Duty 11 Design and implement effective communication strategies in order to provide an efficient and compliance payroll service, ensuring all stakeholders, are each kept informed, engaged and involved as appropriate.

K3 K8 K9 K10 K18 K19 K23

S2 S3 S8 S10

B1 B3

Duty 12 Ensure that, both individually and as a team member, processes and the payroll delivery environment are improved with the overall intention of maximising efficiency and accuracy. Take ownership for evaluating actions, methods and results to ensure a high level of client satisfaction.

K1 K2 K5 K9 K10 K18 K19 K22 K24 K25 K26 K27 K28 K29

S1 S5 S6 S8 S9 S10 S14

B2 B3 B4 B5 B6

KSBs

Knowledge

K1: The range of different payroll provider/customer models and the stakeholders involved, including the risks / opportunities for service delivery improvements.

K2: The impact the organisational mission, objectives and values have on successful payroll delivery and how this is measured by key performance indicators.

K3: The range and construction of payroll administrative procedures and guidance.

K4: Principles for recording statutory requirements for all sickness and parental leave payments (SMP, SAP etc).

K5: Principles for recording new starter information, including the implications for mistimed payments of Income Tax and National Insurance.

K6: Eligibility for the Employment Allowance and the associated information requirements.

K7: The lifecycle of an organisation's payroll and the impact of business change.

K8: Employer liability for UK taxes such as National Insurance, Apprenticeship Levy etc. including any implications of sharing with the devolved administrations.

K9: The techniques for negotiating and influencing stakeholders to achieve desired outcomes.

K10: A range of verbal and written communication techniques for adapting approaches to suit audiences.

K11: Tools and techniques for analysing and determining complex payroll cases, for example, researching the national insurance implications for late payments to starters.

K12: The techniques for identifying and sourcing data that impacts the determination of complex payroll issues.

K13: The processes and manual calculations to follow when operating complex payroll including but not limited to National Insurance Contributions and Income Tax deductions.

K14: The different UK pension scheme tax relief mechanisms and the potential impact in the workplace.

K15: The techniques for manually calculating and processing benefits-in-kind and "payrolling", including the benefit and expenses exemptions that exist and PAYE Settlement Agreements (PSAs).

K16: The process for managing the processing of off-payroll workers (also known as IR35 and deemed workers) in the payroll system.

K17: The range of payments made to leavers and termination payments (upon redundancy and/or voluntary leavers).

K18: How advances in technology (for example, evolving artificial intelligence (AI)and automation) and software increasingly impact the UK-wide payroll function. The comparative benefits and risks of cloud-based and integrated HR /payroll solutions.

K19: Techniques for managing and motivating diverse teams to meet client/customer payroll requirements.

K20: How payroll, employment and pensions legislation and guidance is created across each of the devolved nations that form the UK. This includes how to distinguish between primary and secondary legislation and how primary legislation and regulations work together.

K21: How caselaw is formed and how it impacts on legislation and guidance.

K22: The most up to date legislation, guidance and caselaw that may potentially affect any part of payroll operations. For example, the Agency Worker Regulations.

K23: The impact of data protection legislation on payroll and the processes for safely and legally storing and sharing information.

K24: The range of payroll quality assurance approaches that can be utilised to determine the accuracy of calculations.

K25: Techniques for forecasting staffing requirements against the payroll workload.

K26: How the recruitment and selection lifecycle in different organisations impacts successful payroll delivery.

K27: Techniques and requirements for preventing discrimination and promoting equal opportunity, in line with the Equality Act 2010 in Great Britain and the Disability Discrimination Act 1995 in Northern Ireland.

K28: The principles of how to develop yourself and your team.

K29: Techniques for delivering process improvements.

K30: How to identify and manage suspected fraud and criminal activity in the payroll environment, including, for example, the prevention money laundering, complying with the Money Laundering Regulations.

Skills

S1: Identify the risks and opportunities presented by a payroll provider/customer model. Recommend appropriate service delivery improvements.

S2: Manage the provider/customer and other stakeholder relationships necessary to influence successful payroll outcomes (including delivery, customer care and enquiry handling).

S3: Communicate complex payroll concepts to customers and other less technical stakeholders; Communicate effectively at different levels of the organisation, selecting an appropriate communication method for the audience.

S4: Identify and source all of the information required in a complex payroll case to enable accurate calculation.

S5: Analyse and determine complex payroll cases, including pensions, pay and benefits, considering all relevant data and other evidence.

S6: Balance the trade-offs between automated and non-automated payroll approaches. Identify and complete payroll calculation manually where needed.

S7: Match the payroll decision needed against the skill sets within your team and the risks involved when determining who should deliver the work.

S8: Design, implement and maintain payroll administrative procedures and guidance that enables payroll team delivery including technical data, and both business as usual and contingency (disaster recovery) handling.

S9: Utilise available technological platforms when delivering payroll operations by balancing the benefits and risks of the system used. As an example, this might mean the latest HMRC reporting tool, or utilising AI/automation advancements.

S10: Adjust leadership style to achieve results, having regard to both individuals within the team and how the team works together.

S11: Interpret and apply all payroll legislation, guidance and case law pertinent to a complex case.

S12: Quality assure your own and your teams payroll calculations to ensure accuracy and compliance. Ensure that you and your team act compliantly when transacting customer payroll by deploying a quality assurance process proportionate to the payroll issues.

S13: Make recruitment and retention decisions/recommendations, as necessary.

S14: Co-ordinate and manage your team's payroll workload in order to meet key performance indicators and contractual obligations.

S15: Reconcile your teams final payroll run.

Behaviours

B1: Represents the payroll profession with integrity and professionalism.

B2: Work flexibility, adapting to changing work priorities and deadlines.

B3: Open-minded to the needs of others. Self-aware of their own behaviours/values and the impact this can have on others.

B4: Probes and questions issues to seek solutions.

B5: Anticipate problems and manages setbacks when they occur.

B6: Reflects on own effectiveness and seeks out professional development to enhance performance. Encourages others to do the same.

Qualifications

English and Maths

Apprentices without level 2 English and maths will need to achieve this level prior to taking the 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. A British Sign Language (BSL) qualification is an alternative to the English qualification for those whose primary language is BSL.

Professional recognition

This standard aligns with the following professional recognition:

- Upon successful completion of the apprenticeship apprentices may approach a range of Professional Bodies for recognition within the payroll sector. Due to the extensive number of Professional Bodies available no individual entity has been singled out by the Institute for particular prominence.

Additional details

Occupational Level:

5

Duration (months):

24

Review

This apprenticeship standard will be reviewed after three years

Version log

VERSION	CHANGE DETAIL	EARLIEST START DATE	LATEST START DATE	LATEST END DATE
1.1	End-point assessment plan revised	30/08/2022	Not set	Not set
1.0	Approved for delivery	16/12/2020	29/08/2022	Not set