PAYMAN

ABOUT PAYMAN

PAYMAN is a full Payroll program that does the necessary calculations and then prepares the Payroll each week (or other period) from Employee time and master file records. PAYMAN produces the Payslips, Coinage Analysis, Cheques and Bank Transfer instructions as well as maintaining the employee ledger and personnel records. PAYMAN can also be used as an "after the event" Payroll recording program to capture payroll data and maintain the necessary records for PSAR (Group Certificate preparation).

A key design criteria for PAYMAN is simplicity, so that you will be able to install and use this program with a minimum amount of self training. To assist users to effectively use PAYMAN and all of its capabilities, a comprehensive, but easy to follow FAMILIARISATION EXERCISE and a SET UP CHECKLIST are provided with the program.

The program incorporates an extensive range of capabilities, including -

- Processing the payrolls for as many entities as you require.
- Handling both "wages type" and "salary type" Employees, viz Employees whose pay is based on hours worked and those who are on an annual salary. The multiple pay period capability means that the same payroll register can handle employees paid weekly as well as those paid, say fortnightly, or monthly.
- The payment of Employees electronically using the Australian Banks ELECTRONIC PAY system.
- Catering for up to twenty categories of Allowances and Deductions. The User defines the number and types of Allowances and Deductions that they wishe to use. Standard amounts for Deductions and Allowances can be nominated for each individual Employee.
- User definable hourly rate details and descriptions.
- User definable leave categories
- Use of a rate table concept that allows unlimited methods of hourly pay (or pay based on units eg kilometres etc)

- Catering for many special Legislative matters, including :
    - The many special situations that effect the calculation of the Group Tax deducted.
    - Holiday Pay Loading.
    - Company Superannuation contributions to meet the Superannuation Guarantee obligations of Employees and SuperStream.
    - Shearing Contractors.
    - Long Service Leave accrual.
    - Single Touch Payroll. PAYMAN has been white listed by the ATO and has been lodging STP since June 2018
      STP submissions only require a simple button press. No external software or web page access is required to lodge.

- Providing the following capabilities that are normally only available in higher priced programs:
    - Cost centre accounting.
    - Produces Journal entry for General Ledger postings.
    - Payments can be made by a combination of cheque, cash, or bank deposit. The program produces the cheque (optional/variable format), coinage analysis and bank transfer summary.
    - Caters for commissions, bonuses and other special payments.
    - Handles termination pay tax calculations
    - Construction Industry module, producing year end TPAR file

- Producing an "easy to read" Payslip for each Employee. Each Payslip is produced on a single sheet of standard sized paper and clearly shows the necessary details and calculations. It complies with the Industrial Relations Regulations on the contents of Employee Payslips.

- Enabling you to run a weekly (or other period) Payroll as often as you like, until it is correct. The normal procedure is to run a Payroll and then review it. If your review reveals errors, you can edit this Payroll as often as you like, until it is correct. You can print draft Payslips or wages sheets at any time and as often as you like.

- Maintaining a full set of Employee records, including payroll ledgers and personnel records.

- Maintaining perpetual LEAVE LEDGERS for all categories of Leave. Details of leave taken are normally entered in conjunction with the time details for the preparation of the Payroll.

- Enabling you to subsequently update the Payroll records and ledgers where, for any reason, it was necessary to prepare all or part of a payroll manually, e.g. instant Employee termination, computer breakdown.

- Producing a variety of reports at all levels from transaction entry through to ledger and then summary.

- "After the Event" Payroll registers that can be converted to full calculation capability and vice versa.

- Interfacing with CASHMAN, which means that the details of cheques drawn and transfers made, can be automatically transferred to CASHMAN cashbooks.

Below and on the following pages, are some examples of reports produced by PAYMAN. All transaction oriented reports can be run from any date to any other date in the financial year.

MONTHLY TAX SUMMARY

The following report summarises the payroll for all employees, month by month. From it can be seen at a glance the total tax and employer superannuation contributions for each month. This report can be used to help you reconcile your Wages records with your General Ledger records.

```
                          BSP INDUSTRIES PTY LTD

                         MONTHLY TAX SUMMARY REPORT

                       Total      Total      Total                          Emplr
Month            Gross  Term Pay Allowances Deductions      Tax       Net   Super
==================================================================================
  July             -        -         -         -          -          -        -
  August           -        -         -         -          -          -        -
  September        -        -         -         -          -          -        -
  October      62982.00     -     1930.00   2363.00    16556.00   45993.00  2294.00
  November     14756.28     -      428.00    598.00     4167.28   10419.00   533.73
  December         -        -         -         -          -          -        -
  January          -        -         -         -          -          -        -
  February         -        -         -         -          -          -        -
  March            -        -         -         -          -          -        -
  April            -        -         -         -          -          -        -
  May              -        -         -         -          -          -        -
  June             -        -         -         -          -          -        -
               ---------- ---------- ---------- ---------- ---------- ---------- ----------
  TOTAL        77738.28     -     2358.00   2961.00    20723.28   56412.00  2827.73
               ========== ========== ========== ========== ========== ========== ==========
```

The column headed Employer Super, refers to the amount of superannuation paid each month by the employer on behalf of the employees. Another report is available, which analyses these amounts into amounts paid to individual Superannuation Funds. This caters for the possibility that one company may be contributing to several funds.

MONTHLY SUPERANNUATION SUMMARY

There is also a separate Superannuation Report. This report shows details of superannuation paid in the period, by Company to which it is paid and optionally by Employee. Payman also creates the SAFF file to comply with SuperStream

PAY LEDGER SUMMARY REPORT

The following is an example of the Summary report for all or a group of employees. The information shown is year to date for the current year.

```
                          BSP INDUSTRIES PTY LTD

                         Pay Ledger Summary Report
                 From Employee - FIRST : To Employee - LAST
                       Total      Total      Total                          Emplr   Employee
Name             Gross  Term Pay Allowances Deductions      Tax       Net   Super   Status
====================================================================================
 Miss C Black   12788.92     -     1148.00    280.00     3413.92   10243.00   384.60 Active
 Mr Les Pattley  7423.23     -      330.00     34.00      324.23    7395.00   217.93 Active
 Mr Darrell
  Salmon        15097.00     -      440.00    440.00     3544.00   11553.00   385.20 Active
 Mr John Skelton 13265.80     -      440.00    407.00     2778.80   10520.00   330.00 Active
 Mr J G Stevens 29163.33     -        -      1800.00    10662.33   16701.00  1510.00 Active
               ---------- ---------- ---------- ---------- ---------- ---------- ----------
    TOTALS      77738.28     -     2358.00   2961.00    20723.28   56412.00  2827.73
               ========== ========== ========== ========== ========== ========== ==========
```

EMPLOYEE PAYSLIP

The following is an example of a payslip for a wages employee. This employee is a "wages type" employee, who is paid weekly and in cash. His employer also contributes into a company superannuation scheme on behalf of the employee.

```
                  BSP INDUSTRIES PTY LTD
                     ABN 53004085616
                     EMPLOYEE PAYSLIP
   Employee Code: sk1
   Reference No.:    50

   Pay advice for the Weekly pay ending - 02 October 2017
   Payroll Processing Date  - 02 October 2017

   Paid to: Mr Skelton, John
            22 Black Ave
            Moorebank, NSW, 2270
                                                    $          $ [YTD]

   Weekly Base Wages                             593.75     13062.50
                                                ==========  ==========
        Made up as follows     (Units/Hrs)        ($)
     Normal Time              40.00  @ $  12.5000   500.00
     Time and a Half           5.00  @ $  18.7500    93.75

   Add: Commissions                                34.55        34.55
                                                ----------  ----------
                                                628.30     13097.05
   ADD ALLOWANCES:
     Clothing                                      20.00       440.00
                                                ----------  ----------
   Gross Income                                   648.30     13537.05

   LESS DEDUCTIONS:
     Medical Fund                                  13.50       297.00
     Union Subscriptions                            5.00       110.00

   Less: Income Tax (including medicare levy)     130.80      3013.05
                                                ----------  ----------
   Net Income                                     499.00     10117.00
                                                ==========  ==========

   METHOD OF PAYMENT:
     Paid in CASH [$   499.00]

   EMPLOYER SUPERANNUATION CONTRIBUTION            48.11       678.11

   Paid to:
   Retail Employees Union Fund

   Employee Classification: Sales Assistant      Printing of this information is optional


   Leave Entitlements:   Holiday    Sick     RDO  Printing of this information is optional
              (Days)       9.40     4.40      -
```

Note: The tax in the above example is based on the weekly tax tables provided by the ATO and adjusted for rebates, medicare variation, incremental tax adjustments (ie electing to pay additional tax) and rounding of the net to the nearest dollar (or whatever you nominate). The payslip for "salary type" employees does not include the hourly details

PAYMENT SUMMARIES (originally GROUP CERTIFICATE)

Trimar has been granted approval by the ATO for its preparation of plain paper Payment Summaries and the production and transmission of data to the ATO via diskette. [EMPDUPE File]. PAYMAN can produce the several formats of Payment Summaries (eg ETP payment etc). The format of the Payment Summaries is in accordance with the ATO's specifications.

JOURNAL ENTRY REPORT

The following is an example of a journal entry produced by PAYMAN. The journal can be produced for a range of employees for a range of dates (viz monthly, quarterly, yearly etc) and where used, for a range of cost centres. In the following example, the gross has been split between three cost centres. Where cost centres are not used, the gross would be debited to a Wages/Salaries general ledger expense account.

```
                        BSP INDUSTRIES PTY LTD

                        JOURNAL ENTRIES REPORT
                    From Date - START : To Date - END

    DATE      Ref No   ACCOUNT              A/C No          DR          CR

    .......   .....    Administration       470.01      49220.25

                       Selling              470.02      29242.80

                       Warehouse            470.03       1633.23

                       Tax Control          842                     20723.28

                       Medical Fund         843                      1291.00

                       Superannuation Contr 844                      1450.00

                       Union Subscriptions  845                       220.00

                       Wages Control        685                     56412.00
```

Note: Cheques drawn and bank transfers made for salaries & wages, would be debited in the cashbook and general ledger to the "wages control account". The above journal entry would have the effect of balancing this control account and dissecting the net wages to the appropriate general ledger accounts. Payments for tax and other deductions would be debited in the cashbook to the appropriate control account.

EMPLOYEE LEDGER

The following report like all transaction based reports, can be printed from date, to date. In the report below, we see the transactions in the year for one employee. The columns headed, Total Termination Pay, Total Allowances and Total Deductions are as they imply, totals for these categories.

```
                                  BSP INDUSTRIES PTY LTD
                                      Payroll Ledger

                From Employee - sk1 : To Employee - sk1 || From Date - START : To Date - END
Emp      Cost EN      Ref        Total     Total     Total                              Emplr   Cheque
Code     Cntr TP Date  No.   Gross  Term Pay Allowances Deductions      Tax       Net   Super   Number
======================================================================================================
 sk1 - Mr John Skelton
          2  A  30/10/16   1  10875.00      -    360.00    333.00   2280.00   8622.00   270.00     -
          2  H  06/11/16  13    593.75      -     20.00     18.50    123.25    472.00    15.00     -
          2  H  13/11/16  18    593.75      -     20.00     18.50    123.25    472.00    15.00     -
          2  H  20/11/16  23    593.75      -     20.00     18.50    123.25    472.00    15.00     -
          2  H  27/11/16  28    609.55      -     20.00     18.50    129.05    482.00    15.00     -
                              ---------- ---------- ---------- ---------- ---------- ---------- ----------
              TOTALS         13265.80      -    440.00    407.00   2778.80  10520.00   330.00
                              ========== ========== ========== ========== ========== ========== ==========
```

EMPLOYEE DEDUCTION ANALYSIS

The following report shows the make up of the Deduction column in the report above. Similar reports exist for Allowances and Termination pay.

```
                                  BSP INDUSTRIES PTY LTD
                                      Deduction Ledger

                From Employee - sk1 : To Employee - sk1 || From Date - START : To Date - END
Emp      Cost EN      Ref
Code     Cntr TP Date  No.   Medical     Super  Union Subs                TOTAL
======================================================================================================
 sk1 - Mr John Skelton
          2  A  30/10/16   1   243.00      -      90.00       -       333.00
          2  H  06/11/16  13    13.50      -       5.00       -        18.50
          2  H  13/11/16  18    13.50      -       5.00       -        18.50
          2  H  20/11/16  23    13.50      -       5.00       -        18.50
          2  H  27/11/16  28    13.50      -       5.00       -        18.50
                              ----------- ----------- ----------- ----------- -----------
              TOTALS           297.00      -     110.00       -       407.00
                              =========== =========== =========== =========== ===========
```

EMPLOYEE LEAVE LEDGER

The following report shows entries taken from the Leave Ledger for one employee. The details of leave taken are shown broken into categories. Also shown is the date of the payrun in which the leave was entered, the dates the leave was taken, the days (or part thereof) taken and a brief description where necessary. This report can be produced for selected employees and for a selected date range. The user can also
define several Leave Categories to suite individual requirements

The "Leave Ledger" is perpetual. What this means, is that it is possible to show the history of all leave taken, including prior years. In this case, we have only shown leave taken since 01/07/2016.

```
                              BSP INDUSTRIES PTY LTD
                              EMPLOYEE LEAVE LEDGER
                From Employee - bl1 : To Employee - bl1 || From Date - 01/07/16 : To Date - END
Emp         Trans   From     To      Normal               Long    Compass-  Leave    Other
Code        Date    Date     Date    Leave      Sick      Service ionate    W/O Pay  Leave  Details
===================================================================================================
 bl1 - Miss C Black
            07/08/16|03/08/16|03/08/16    -      1.00        -        -        -        -    Doctor visit
            14/08/16|10/08/16|10/08/16    -      1.00        -        -        -        -    Doctor visit
            18/09/16|16/09/16|16/09/16    -       -          -        -       1.00      -
            27/11/16|23/11/16|24/11/16  2.00      -          -        -        -        -    Part of Annual
                                      --------  --------  --------  --------  --------  --------
            TOTALS                      2.00     2.00        -        -       1.00      -
                                      ========  ========  ========  ========  ========  ========
```

LEAVE LEDGER SUMMARY

This report is a summary of leave (shown here for one selected employee, but a range of employees can be selected). Appearing is the summary of any leave taken in the prior financial year (for comparison purposes), the leave taken this year and any leave owing to the employee, within individual leave categories. The "Leave Owing" is the accumulated outstanding leave, which includes leave from prior years together with entitlements from the current year.

This report differs from the report above in that all leave in any one category is summarised and appears in total only.

```
                              BSP INDUSTRIES PTY LTD

                              Leave Ledger Summary

                    From Employee - bl1 : To Employee - bl1
Emp                         Normal               Long    Compass-  Leave    Other
Code        Name            Leave      Sick      Service ionate    W/O Pay  Leave
===================================================================================
 bl1        Miss C Black
            Leave Last Year 10.00     3.00        -        -        -        -
            Leave Taken YTD  2.00     2.00        -        -       1.00      -
            Leave Owing     11.00     8.00        -
```

LEAVE LIABILITY SUMMARY

This report summarises the liability due to unused leave. Liability is shown in both days (or hours) and dollar amount and is broken down by employee.

```
                              BSP INDUSTRIES PTY LTD

                              Leave Liability

                    From Employee - FIRST : To Employee - LAST

                    ---- Holiday ---    ---- Sick ----    ---- Long Service--   ---- RDO -----   Total
Employee Name       Days       $        Days      $        Days      $          Days     $           $
=====================================================================================================
Miss C Black        11.00     1276      8.00      928        -        -           -      2204
Mr Darrell Salmon    3.00      360      1.00      120        -        -           -        -      480
Mr John Skelton      7.50      750      1.00      100        -        -           -      850
Mr J G Stevens      15.00     4038      1.00     1077      14.00     3769         -        -     8884
                    ----------  --------  -------  --------  -------  ----------  -------  --------  ---------
     TOTALS         36.50     6424     16.00     2225      14.00     3769         -        -    12418
                    ==========  ========  =======  ========  =======  ==========  =======  ========  =========
```