

**Unit Title:** Understanding Pay And Payslips  
**Unit Level:** Level 1  
**Unit Credit Value:** 1  
**GLH:** 9  
**LASER Unit Code:** CAN109  
**Ofqual Unit Code:** F/602/5977

This unit has 3 learning outcomes.

| LEARNING OUTCOMES |  | ASSESSMENT CRITERIA |  |
|-------------------|--|---------------------|--|
| The learner will: |  | The learner can:    |  |
| 1.                | Understand different methods by which employees can be paid. | 1.1                 | State ways in which employers can pay their employees.   |
|                   |  | 1.2                 | Indicate how often an employee might expect to be paid, and which he or she would personally prefer.   |
| 2.                | Understand main items on payslips.                           | 2.1                 | Identify the following items on a payslip:<br>(a) gross pay;<br>(b) net pay;<br>(c) national insurance contributions;<br>(d) tax code;<br>(e) tax deduction. |
|                   |  | 2.2                 | Outline the purpose of tax and national insurance contributions.   |
| 3.                | Understand the importance of keeping a record of earnings.   | 3.1                 | Identify documents that provide a record of earnings.  |
|                   |  | 3.2                 | State why these should be kept.  |

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| <b>Assessment Guidance:</b> |
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| <b>Additional Information:</b> |
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