A2A Qualifications

Turning Aspiration to Achievement

QUALIFICATION SPECIFICATION

Payroll Administrator Level 3



ST0073 · Assessment plan version 2.0 · Ofqual 610/8447/5

2	50	60 to 75	Grading
assessment methods Written multiple choice test Discussion with portfolio	**question written multiple choice test in 90 minutes, closed book**	**minute professional discussion with portfolio**	**Distinction, Pass or Fail**

Which version applies

This specification is for apprentices on **ST0073 assessment plan version 2.0** who started on or after 27 July 2026, until a new version is released. The version is set by the apprentice's start date, not by the current version. **The assessment plan takes precedence** over this specification and all A2A guidance materials, and apprentices and training providers should use it as their first port of call for guidance. Read it at https://skillsengland.education.gov.uk/apprenticeships/st0073-v2-0

The assessment at a glance

1 Written multiple choice test

COVERS

Mainly knowledge: legislation, compliance, pensions and manual calculations

WHEN

Any suitable point. **50 questions in 90 minutes**, closed book

GRADE

Pass at **60%**, distinction at **75%**

2 Discussion with portfolio

COVERS

Mainly skills, through the apprentice's own payroll work

WHEN

Portfolio due **at least 2 weeks** before the discussion. **60 to 75 minutes**

GRADE

Distinction, Pass or Fail, graded holistically

OVERVIEW

Your assessment journey

ST0073 • Assessment plan v2.0 • Starts from 27 July 2026

Four stages from building your portfolio to completing your apprenticeship. Each card shows who is responsible.

1 Build your portfolio

APPRENTICE

Build your portfolio from your own payroll work, **typically 10 to 20 pieces**, including manual calculations and system evidence, with a mapping document.

2 Your written multiple choice test

APPRENTICE AND A2A

50 questions in 90 minutes, closed book, remotely invigilated. Take it at **any suitable point** in your apprenticeship.

3 Your discussion

APPRENTICE AND A2A ASSESSOR

Your portfolio and mapping document reach A2A **at least 2 weeks** before. Then a **60 to 75 minute** discussion about your own work.

4 Results and completion

A2A, EMPLOYER AND PROVIDER

Results **within 7 working days** of each assessment. Your employer confirms your **behaviours**, and the **Gateway to Completion Declaration** is signed before your certificate is requested.

Everything must be mapped

Evidence that is not mapped will not be considered, so map every piece to the assessment outcomes before you submit, and redact all personal data.

Key information

Purpose	Confirms occupational competence as a Level 3 payroll administrator
Qualification	A2A Qualifications Level 3 Apprenticeship Assessment for ST0073 Payroll Administrator (610/8447/5)
Assessment plan	Version 2.0. https://skillsengland.education.gov.uk/apprenticeships/st0073-v2-0
Grading	Fail, Pass or Distinction
Delivery	Remote and online. Set, delivered and marked by A2A Qualifications
Funding	£10,000
Behaviours	Confirmed by the employer. Not assessed or graded by A2A
Document	Document revision 2.0 Final, issued 22 November 2026

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01 About this specification

This specification sets out how A2A Qualifications assesses the Level 3 Payroll Administrator apprenticeship (ST0073) for apprentices on assessment plan version 2.0. It is written for training providers, employers, apprentices and A2A assessors.

The assessment plan version tells you which apprentices this document applies to. The document revision is A2A's own version number for this specification, which changes when A2A updates the document. This is document revision 2.0 Final.

Disclaimer

The assessment plan published by Skills England takes precedence over this specification and over all A2A guidance materials. Where they differ, the assessment plan applies. Apprentices and training providers should refer to the assessment plan as their first port of call for guidance. The assessment plan is at https://skillsengland.education.gov.uk/apprenticeships/st0073-v2-0

Supporting documents, including example questions, the portfolio mapping document, apprentice guidance and the Employer Behaviour Approval Form, are available on the A2A Assessment Platform to training providers with apprentices registered with A2A.

A2A Qualifications Ltd is an Ofqual regulated awarding organisation (RN6096) and is on the register of apprenticeship assessment organisations (EPAO0889). All A2A assessment is delivered remotely.

02 Purpose of the assessment

The objective of this apprenticeship assessment is to confirm that the apprentice is occupationally competent as a payroll administrator at Level 3. They must have shown the knowledge and skills in occupational standard ST0073 to the standard set out in assessment plan version 2.0.

In line with Ofqual's general purposes for apprenticeship assessment, it is designed to:

- show that the apprentice can apply their knowledge and skills in different but comparable contexts, for example with a different employer
- give employers reliable evidence of the apprentice's attainment, so they can be confident the expected performance standard has been reached
- build the apprentice's confidence in the workplace

03 The occupation

Payroll administrators work in organisations that run their own payroll, or in payroll bureaux, bookkeeping and accounting practices that provide payroll as a service, in the private, public and voluntary sectors. The role may sit within HR or finance, or stand alone.

They process the payroll accurately and on time, in line with statutory regulations, contractual obligations and internal controls. They use payroll software but must also be able to carry out calculations manually, handle queries and complaints, and keep up to date with changes in legislation and guidance.

04 Entry and completion requirements

Entry

There are no entry requirements set by the assessment plan beyond those of the employer. Apprentices must follow the English and maths requirements in the Department for Education apprenticeship funding rules. There is no mandatory qualification for this standard.

When the apprentice can be assessed

There is no gateway before assessment. The apprentice can be assessed at any appropriate point during the apprenticeship, once the apprentice, employer and training provider agree they are ready. The written multiple choice test and the professional discussion can be taken in either order. The portfolio and mapping document must reach A2A at least 2 weeks before the professional discussion.

Language of assessment

All assessment is carried out in English. British Sign Language may be used as a reasonable adjustment.

Recognition of prior learning

Prior learning or experience cannot be used to exempt the apprentice from any part of this assessment. All evidence must be produced during the apprenticeship.

Completing the apprenticeship

Before A2A can request the apprenticeship certificate, all of the following must be confirmed:

- all assessment methods passed
- the minimum time on programme met (currently 8 months) and the off-the-job training requirements met (minimum 370 hours), as set out in the funding rules
- English and maths requirements met
- behaviours confirmed by the employer on the A2A Employer Behaviour Approval Form

The employer, the apprentice and the training provider confirm these requirements by signing the **A2A Gateway to Completion Declaration**. A2A requests the apprenticeship certificate once all the requirements of the assessment plan and A2A's requirements are met, and the signed declaration has been received.

05 The assessment methods

The apprentice completes two assessment methods: a written multiple choice test, and a professional discussion with portfolio, in which the portfolio is assessed holistically together with the discussion as one method. The plan requires a professional discussion; the written test and the portfolio are both permitted methods in the plan, and A2A delivers the written test as a written multiple choice test. Both are set and marked by A2A and each is graded Fail, Pass or Distinction separately. Both methods use the same headings: what to prepare, what happens and how it is graded.

Synoptic assessment

The professional discussion with portfolio is the synoptic part of this assessment. It is one of the two methods, so it makes up half of the assessment. The apprentice talks through their own payroll work, including manual calculations, system and spreadsheet evidence, queries, complaints and deadlines, combining knowledge and skills from across the five outcomes rather than evidencing statements one at a time.

06 Method 1: Written multiple choice test

What to prepare

The written multiple choice test has **50 questions**, each with four answers and one correct answer. It mixes knowledge questions, workplace scenarios and calculation questions, covering payroll legislation, worker types, statutory leave, compliance and penalties, pensions and manual calculations such as tax, National Insurance, sick pay and maternity pay. Any figures needed for a calculation are given in the question. Questions reflect the rates and thresholds for the current tax year, and the question bank is reviewed each April.

What happens

The written multiple choice test lasts **90 minutes**, is taken remotely and is invigilated. The apprentice shares their screen and shows the room on camera before the written multiple choice test starts. It is closed book: no notes, internet or other materials. The apprentice may use a non-programmable calculator and blank paper for working. The written multiple choice test can be taken at any suitable point during the apprenticeship.

On the day:

- The apprentice shows photographic ID to the assessor before the recording starts. No copy is taken.
- The apprentice shows the assessor around the room before the session. This is done off the recording, for privacy.
- The apprentice is on their own, unless a support person has been agreed in advance as a reasonable adjustment.
- The camera stays on throughout. Smart watches and other wearable devices must not be worn.
- Internet searches, ChatGPT and other AI tools must not be used during the session.
- The session is recorded for quality assurance and assessor training.
- If technology fails and cannot be fixed, the session is rebooked and does not count as an attempt.
- Breaks of up to 15 minutes may be agreed with the assessor if needed.

How it is graded

The written multiple choice test is computer marked. Every question carries the same weight and there is no negative marking. The pass mark is **60%** and the distinction mark is **75%**. Results are confirmed once A2A's internal quality assurance is complete.

07 Method 2: Professional discussion with portfolio

What to prepare

The portfolio is real work from the apprentice's own job, produced during the apprenticeship and mapped to the assessment outcomes. As a guide, it contains around 10 to 20 pieces. It must include each of the following:

- **worked manual calculations:** at least one statutory payment, one statutory deduction and one gross to net calculation, each showing the method
- **payroll software:** a system report, a processing audit trail or annotated screenshots of a pay run the apprentice completed
- **spreadsheet work:** a reconciliation, variance check or payroll summary the apprentice built and used
- **queries and complaints:** a payroll query resolved and a complaint dealt with, including any escalation
- **working to a deadline:** evidence of reprioritising under pressure and raising a deadline concern with a solution
- **talking to stakeholders:** examples using more than one communication method

Every piece must be mapped on the mapping document, giving for each outcome the piece, where in it the evidence sits and why it meets the requirement. Evidence that is not mapped will not be considered. Names, National Insurance numbers, payroll numbers and any information about a person's health or circumstances must be removed or blacked out. The portfolio and mapping document must reach A2A **at least 2 weeks before the discussion**.

What happens

The professional discussion is a structured, two-way conversation with an independent A2A assessor, held online, lasting **60 to 75 minutes**. The assessor reads the portfolio beforehand and builds questions from it, including asking the apprentice to talk through their own manual calculations: the method used, where each figure came from and what would change if the details were different. The apprentice can have their portfolio, mapping document and notes with them, but must be able to explain their evidence in their own words. The assessor may rephrase questions and ask follow-up questions, but will not lead the apprentice towards an answer.

On the day:

- The apprentice shows photographic ID to the assessor before the recording starts. No copy is taken.
- The apprentice shows the assessor around the room before the session. This is done off the recording, for privacy.
- The apprentice is on their own, unless a support person has been agreed in advance as a reasonable adjustment.
- The camera stays on throughout. Smart watches and other wearable devices must not be worn.
- Internet searches, ChatGPT and other AI tools must not be used during the session.
- The session is recorded for quality assurance and assessor training.
- If technology fails and cannot be fixed, the session is rebooked and does not count as an attempt.

- Breaks of up to 15 minutes may be agreed with the assessor if needed.

How it is graded

The portfolio is assessed holistically together with the discussion, as one method graded **Fail, Pass or Distinction** against the performance descriptors in the assessment plan.

08 Grading

Grading each method

- **Written multiple choice test.** Pass at 60% or above. Distinction at 75% or above. Fail below 60%.
- **Professional discussion with portfolio: pass.** The pass descriptors are met across the performance categories, every mandatory statement assessed in the method is evidenced, and the portfolio is fully mapped with every required inclusion. A shortfall in one area cannot be made up by strength in another.
- **Professional discussion with portfolio: distinction.** The apprentice meets every pass requirement and the distinction descriptors are met across the performance categories, judged holistically across the discussion and the portfolio.
- **Fail.** The pass requirements are not met.

Where the evidence for a statement is weak, the A2A assessor and internal quality assurer moderate the decision together and may award a Fail at their discretion.

What pass and distinction look like

A simple guide, based on Bloom's taxonomy, to the difference between the two grades.

Remember › Understand › Apply › Analyse › Evaluate › Create

Pass

REMEMBER, UNDERSTAND, APPLY

- Explains what they do and why, using real examples from their own work
- Applies procedures and tools correctly in routine, familiar tasks
- Follows legislation and organisational rules accurately

Distinction

ANALYSE, EVALUATE, CREATE

- Analyses situations and explains the reasons behind their choices
- Evaluates what worked, adapts when requirements change and shows the difference their work made
- Uses judgement, anticipates needs and applies rules with confidence

This is a guide to the level expected. Assessors grade against the performance descriptors in the assessment plan, and a distinction is not guaranteed.

Overall grade

The apprentice must pass both methods. A distinction overall needs a distinction in both. There is no merit grade.

Written multiple choice test	Professional discussion with portfolio	Overall grade
Fail in either method		**Fail**
Pass	Pass	**Pass**
Pass	Distinction	**Pass**
Distinction	Pass	**Pass**
Distinction	Distinction	**Distinction**

Performance descriptors

The assessment plan sets pass and distinction descriptors for six performance categories. A2A assessors use them to grade the professional discussion with portfolio, and the written multiple choice test is designed to align with them.

Performance category	Pass	Distinction
Applied Knowledge	Demonstrates sound understanding and application of UK payroll knowledge, facts, procedures, and processes required to pay workers accurately and on time across both routine and non-routine payroll tasks.	Applies a thorough, consistent, and up-to-date understanding of UK payroll knowledge, facts, procedures, and ideas to manage and resolve routine and non-routine payroll tasks with discernment and skill, confidently addressing occasional complexity and the changing nature of the occupation.
Applied Skills	Identifies and consistently applies appropriate payroll skills, methods, and procedures to complete work activities within defined timescales, meeting organisational and sector expectations, and adapting as necessary.	Selects and integrates appropriate payroll skills, methods, and procedures proactively and resourcefully to complete tasks, and to identify and address payroll risks and challenges effectively, with minimal oversight, while adapting confidently to changing priorities.
Regulatory and Procedural Awareness	Applies payroll-related legislation, regulations, and guidance without error, adapting appropriately when handling routine and non-routine compliance requirements.	Demonstrates confident judgement when interpreting and applying payroll-related legislation, regulation, and organisational guidance, considering implications of non-compliance, and applying informed decisions with assurance.
Communication and Collaboration	Participates effectively in team environments and demonstrates clear communication and customer service skills that support accurate payroll service delivery and stakeholder relationships.	Communicates, collaborates, and adapts confidently to different payroll stakeholders and team dynamics, taking initiative to evaluate and address payroll administration issues, and delivering payroll-related interactions with customers and colleagues with professionalism and clarity.

Performance category	Pass	Distinction
Information Use and Decision Making	Accurately interprets and evaluates relevant payroll data gathered from a variety of sources to support problem-solving in mostly familiar but sometimes complex work contexts.	Evaluates diverse and sometimes conflicting payroll data with insight, drawing informed processing conclusions and escalating where necessary to add value to payroll service delivery in terms of efficiency or outcomes.
Responsibility and Autonomy	Takes responsibility for managing and completing payroll tasks within set parameters and, where relevant, contributes to guiding or supporting others in achieving accurate and timely outcomes.	Proactively applies informed judgement and self-direction to ensure the timely and accurate completion of payroll tasks, demonstrating accountability and responsiveness to emerging priorities or risks and, within the parameters of their role, leading others to achieve team objectives effectively.

09 Results, feedback and appeals

Results are released **within 7 working days** of the assessment. Each assessment is internally quality assured before the result is released. The apprentice receives a feedback form for each method, and results are available to the training provider on the A2A Assessment Platform.

The feedback form confirms the result for each assessment method. It is not an apprenticeship certificate. A2A requests the apprenticeship certificate once all the requirements of the assessment plan and A2A's requirements are met. Apprentices then download their certificate from the GOV.UK website.

Appeals, complaints and other policies are published at www.a2aqualifications.co.uk/policies.

10 Resits and retakes

A resit is a further attempt without additional learning. A retake is a further attempt after additional learning. The employer and training provider must agree to any resit or retake.

- The apprentice only resits or retakes the method they did not pass.
- If one method is not passed and the apprentice does not complete or pass the other method, A2A may award an **overall Fail** grade.
- Resit and retake grades are not capped, so a distinction is still possible.
- A written multiple choice test resit or retake uses a different version of the test paper. A professional discussion resit or retake uses different questions, and the portfolio can be updated at least 2 weeks before.
- An apprentice who has passed a method can resit it to try for a distinction. The apprentice must let A2A know **within 7 calendar days** of the result, by email to info@a2aqualifications.co.uk. Up to three improvement resits are allowed per method, and more only with A2A approval. The higher grade stands.
- Resits, retakes and improvement resits are **charged in full**. The training provider is responsible for paying and may pass the cost on to the employer if it wishes. Apprentices are never charged.

11 Reasonable adjustments and special consideration

Reasonable adjustments are available so that apprentices can show what they know and can do on equal terms. A2A uses the Skills England reasonable adjustment matrix to decide which adjustments are suitable for each assessment method.

The training provider requests an adjustment by completing the **reasonable adjustment request form**, which is available with the support materials on the A2A Assessment Platform. The form should be submitted as early as possible, and before the assessment is booked, so the adjustment can be in place on the day.

Adjustments do not change the standard the apprentice must meet. Decisions are made by the A2A head office team in line with the A2A Reasonable Adjustments and Special Considerations Policy, and the assessor is told about any agreed adjustment before the assessment.

Special consideration

If something outside the apprentice's control affects their assessment, such as illness or bereavement, the training provider can apply for special consideration. Requests are considered in line with the A2A Reasonable Adjustments and Special Considerations Policy, published at www.a2aqualifications.co.uk/policies.

12 Use of AI

Apprentices can use AI tools, as long as the use is honest and the work remains their own. Any AI use must be declared on the mapping document, and the assessor may ask about it. It is good practice to save the prompts used and include them in an appendix to the portfolio. AI must not be used to produce evidence for the apprentice, to replace their own judgement or to answer questions during a live session.

13 Malpractice and maladministration

A2A Qualifications takes malpractice and maladministration seriously. Malpractice includes:

- submitting work that is not the apprentice's own
- using AI to produce evidence or answers without declaring it
- using AI to produce false records, or to answer questions during a live session
- copying, or receiving help that is not allowed
- impersonation
- a provider or employer completing or changing evidence for the apprentice

Training providers and employers must report any suspected malpractice or maladministration to compliance@a2aqualifications.co.uk straight away. A2A investigates in line with its Malpractice and Maladministration Policy, published at www.a2aqualifications.co.uk/policies. Results may be withheld while an investigation takes place.

14 Assessors and quality assurance

Assessors

Every A2A assessor:

- has relevant occupational experience and knowledge of payroll, kept up to date through CPD, which is checked by the lead IQA at least once a year
- holds a recognised assessing qualification, such as CAVA or AVRA, or is registered and working towards one, completing it within 12 months
- completes A2A training and standardisation before their first assessment on the standard, and at least once a year after that
- has no conflict of interest and does not assess apprentices from an organisation they also work for

Internal quality assurance

Every A2A internal quality assurer holds a recognised internal quality assurance qualification and relevant occupational knowledge. A2A samples assessment decisions in line with its sampling policy, using recordings, recording forms and feedback forms, before results are released.

15 Assessment outcomes and statements

The assessment plan groups 36 knowledge and 13 skills statements into five assessment outcomes. All five outcomes must be assessed. Statements marked as mandatory (shaded) must be assessed in every version of the assessment. There are 23 mandatory and 26 non-mandatory statements.

At A2A, every statement is assessed in at least one method. Knowledge is mainly assessed in the written multiple choice test, which covers every mandatory knowledge statement in every version. Skills are mainly assessed in the professional discussion with portfolio, which covers every mandatory skills statement. Non-mandatory statements are sampled across versions of the written multiple choice test and discussion questions over time, so the apprentice should prepare for all of them. The method mapping is available to training providers on the A2A Assessment Platform.

AO1: Business and stakeholder awareness, communication, and service delivery

Applies an understanding of organisational structures, sector obligations, and the role of the payroll function to interact with internal and external stakeholders, using professional communication to resolve queries, manage complaints, select appropriate communication methods, and maintain confidentiality and collaborative working relationships.

DEPTH AT LEVEL 3: At Level 3, the apprentice handles queries and complaints from payroll customers, chooses suitable communication methods and works within data protection and confidentiality rules, escalating complex situations.

Ref	Knowledge and skills statement	Mandatory
K1	How organisations operate including in terms of the UK sector in which they operate, the constraints and obligations that may apply as a result and how they are obliged to meet those obligations.	No
K2	The differing role of the payroll department to an organisation's operation within sectors including compliance with the laws of data protection and the right to confidentiality.	No
K3	The importance of the 'customer' base within an organisation, such as, employees, clients etc.	**Yes**
K4	How the payroll department interacts with other functions within the organisation. Examples may include accounts, pensions, IT, audit and HR.	No
K5	How the payroll department interacts with other functions external to the organisation. Examples may include His Majesty's Revenue and Customs (HMRC) and The Pensions Regulator (TPR).	No
S2	Resolve different types of queries that may be presented from payroll customers such as employees, clients, management, explaining and documenting responses.	**Yes**
S3	Deal with complaints, following processes and escalating complex situations.	**Yes**
S7	Select appropriate media for communication etc recognising the advantages and risks related to each method.	**Yes**
S9	Use the appropriate communication media for each stakeholder for each situation. Examples may include 'phone, face-to-face, email and letters, communicating and engaging professionally, accurately and appropriately, respecting the principles of data protection and confidentiality.	**Yes**
S10	Build and maintain trust and sound relationships with stakeholders to deliver quality payroll services.	No
S11	Develop and maintain strong working relationships with team colleagues, supporting and collaborating to achieve results, seeking advice when appropriate within parameters of the role.	**Yes**

AO2: Data gathering, validation, and scheduling

Gathers, validates, and prepares payroll data using organisational systems, digital tools, and spreadsheets, while meeting statutory requirements and internal deadlines, managing scheduling, prioritising workloads, and escalating risks when necessary to maintain compliance and service standards.

DEPTH AT LEVEL 3: The apprentice gathers and validates payroll data using payroll software and spreadsheets, meets internal and statutory deadlines and raises deadline concerns with solutions.

Ref	Knowledge and skills statement	Mandatory
K23	New starter obligations for employees including the P45, the Starter Checklist and no or late P45/ Starter Checklist.	No
K28	Leaver obligations for employees in respect of the P45 and payments after leaving.	No
K34	Workplace, payroll, HR, pension and accounting systems and processes and how these support the payroll function to deliver timely and accurate payroll processing.	No
K35	Approaches to input and validation of data to output of payroll and accounting information using digital technology including at least one computerised payroll system.	No
K36	Approaches to the use of spreadsheets to complete payroll data analysis and communication of payroll information.	**Yes**
S1	Gather, analyse and process payroll data and information.	**Yes**
S4	Meet client or customer needs in line with service level agreements.	No
S6	Adhere to deadlines and process schedules both internal and statutory, mitigating the impact on the business, employees and clients of deadlines not being met by reprioritising tasks when dealing with conflicting or changing demands.	**Yes**
S8	Escalate concerns relating to deadlines in a timely manner, suggesting solutions.	**Yes**

AO3: Payroll-related legislation, worker types, and statutory leave

Applies payroll-relevant legislation, employment rights, child-related statutory leave and payment criteria, worker-type classifications, and related deductions to ensure accurate and compliant payroll treatment across a wide range of payroll scenarios.

DEPTH AT LEVEL 3: The apprentice applies the legislation, worker types and statutory leave rules that affect payroll treatment, across routine and non-routine cases.

Ref	Knowledge and skills statement	Mandatory
K7	The impact of devolution on the payroll function, including the sharing of Income Tax regimes and the devolution of employment law.	**Yes**
K8	The different types of workers that may be dealt with by the payroll function and how the differences impact the payroll function, including an Apprentice, Deemed workers, Self-employed, Pensioners, Workers, Office-holders and Volunteers.	No
K9	The payroll treatment of worker type 'employee' and how this differs from other worker types for payroll tasks.	No
K12	The principles of making payments to subcontractors under the Construction Industry Scheme (CIS) including the verification process, gross payments, payments net of the standard rate and payments net of the higher rate.	No
K13	The fundamental principles of Benefits-in-Kind, including payrolling, the interaction with Optional Remuneration Arrangements (OpRA) types A and B and year-end reporting obligations.	**Yes**
K14	The principles of Court Orders in the United Kingdom including how the payroll function processes these using software.	No
K16	The relevance of the State Pension for payroll, including the new State Pension (nSP) and basic State Pension (bSP) plus State Pension age reforms.	No
K19	The implications for payroll of pensioner payroll administration, including National Insurance Contributions.	No
K21	Statutory leave entitlements and any payments that may be due, including, but not restricted to, Statutory Adoption Leave and Pay, Statutory Paternity Leave and Pay, Statutory Shared Parental Leave and Pay and Statutory Parental Bereavement Leave and Pay.	No
K24	The employment law considerations that differentiate the employer's right to make deductions from pay that are statutory, contractual and voluntary.	**Yes**
S5	Provide customer service using agreed systems and processes, taking ownership for work applying agreed processes for checking.	**Yes**

AO4: Compliance, regulation, and other external reporting

Demonstrates understanding of the legislative, regulatory, and organisational compliance requirements that govern payroll processing and operations, recognising the statutory obligations, reporting requirements, and potential consequences of non-compliance.

DEPTH AT LEVEL 3: The apprentice understands the legislation, regulators and penalty regimes that govern payroll, and the consequences of non-compliance. They are not expected to set organisational compliance policy.

Ref	Knowledge and skills statement	Mandatory
K6	The importance of legislation: including the Employment Rights Act 1996 and the Employment Rights (Northern Ireland) Order 1996 (Employment law), the Income Tax (Earnings and Pensions) Act 2003 ('Payroll law') and the Pensions Act 2008 and the Pensions (No. 2) Act (Northern Ireland) 2008 (Pension law specifically for workplace pensions / Auto-Enrolment).	No
K15	Employer obligations for Gender Pay Gap Reporting under the Equality Act 2010, including which employers are required to report and the five Gender Pay Gap figures that must be reported, for example (1) the percentage of men and women in each hourly pay quarter and (2) mean (average) gender pay gap using hourly pay.	No
K30	Approaches to the statutory regulation and compliance of payroll processing by organisations.	No
K31	The main taxation, Social Security, employment and pensions legislation as it applies at the workplace, including the obligation to comply and the consequences of non-compliance.	No
K32	The regulatory bodies that publish compliance guidance that applies to payroll processing, including His Majesty's Revenue and Customs (HMRC) and The Pensions Regulator (TPR).	No
K33	The compliance and penalty regimes that apply to payroll processing, including Real Time Information (RTI) late filing and late reporting, late payment of PAYE liabilities, The Pension Regulator's 'Regulatory approach' regarding workplace pensions and underpayment of National Minimum Wage.	**Yes**

AO5: Payroll calculations, statutory deductions, workplace pensions, and payroll outputs

Performs payroll calculations for pay components, statutory payments, statutory deductions and pension administration using payroll systems and processes to produce accurate pay results and required outputs, while supporting statutory submissions and contributing to post-run reconciliation and communication with relevant stakeholders.

DEPTH AT LEVEL 3: The apprentice calculates pay, statutory payments and deductions both manually and using payroll software, and supports pension administration, statutory submissions and post-run reconciliation.

Ref	Knowledge and skills statement	Mandatory
K10	Types of pay and how these are derived, including Gross, Taxable, NI'able, Pensionable, pay for the Apprenticeship Levy and pay for Student Loan deductions.	**Yes**
K11	The purpose of the Full Payment Submission (FPS) and the Employer Payment Summary (EPS) in terms of payroll within the organisation and compliance with HMRC requirements.	**Yes**
K17	Awareness of Additional Voluntary Contributions (AVCs) for pensions.	No
K18	The UK system of employee pensions tax relief, including Net Pay Arrangement schemes, Relief at Source schemes, the Annual Allowance and the Lifetime Allowance.	**Yes**
K20	Workplace pensions and Auto-Enrolment, including the employer's role in pension provision, staging or duties start date, the qualifying pension scheme, self-certification, declaration and re-declaration of compliance, employer duties for different workers, qualifying earnings and the Automatic-Enrolment processes, deferral, opt ins, opt outs and cessations, monitoring worker status and re-enrolment, communication obligations.	**Yes**
K22	Statutory deductions, including Income Tax principles (including tax code suffixes and prefixes, rates and bands plus cumulative and non-cumulative operation of PAYE), National Insurance Contributions (including directors') on all category letters and the Apprenticeship Levy.	No
K25	Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP), including the statutory leave entitlements and the manual calculation of any pay entitlement.	**Yes**
K26	Manual calculation of the following statutory deductions: Income Tax, calculated with reference to the Pay Adjustment and Taxable Pay Tables, National Insurance (not directors') calculated via the Exact Percentage Method on category letters A and H only, Pension contributions, as per workplace scheme rules and Student Loan deductions.	**Yes**
K27	Gross pay to net pay calculations including specified statutory payments and statutory deductions.	**Yes**
K29	Processes and obligations after the payroll run, including reconciliation of the payroll run, RTI submissions and obligations to internal and external organisations such as accounts, audit, pension schemes etc.	No
S12	Use computerised payroll software and spreadsheet packages such as MS Excel.	**Yes**
S13	Use systems and processes to support the payroll function. Examples may include the provision of accounting information and the Real Time Information submissions to His Majesty's Revenue and Customs (HMRC).	No

16 Behaviours

The behaviours below are part of the occupational standard. They are not assessed or graded by A2A. The employer confirms the apprentice has shown them by completing the A2A Employer Behaviour Approval Form, which is required before the certificate can be requested.

Ref	Behaviour
B1	Display honesty & integrity in actions and approach to the sector, organisation and profession. Respects the ethical principles of confidentiality.
B2	React and actively respond to business changes and challenges, demonstrating flexibility, maintaining high standards and seeking clarity in instructions.
B3	Takes a positive approach to testing information, applying professional scepticism to identify and interpret payroll risks and problems. Examples may include considering statutory and contractual obligations and testing data against the facts.
B4	Take ownership of problems through to resolution, recognising own remit and escalating as necessary.
B5	Take responsibility for continuous personal and professional development, displaying self-motivation to keep up-to-date with knowledge and skills relevant to the job role.
B6	Recognise the scope for sustainable outcomes in their actions and approaches to the role, performing duties respecting environmental good practice (specific to both the occupation and those recognised externally). This may be, for example, prioritising practices that contribute to minimising or reversing climate change such as promoting the use of online payslips.
B7	Work within the role parameters, understanding personal impact on other team members and the wider team including in respect of equity, diversity and inclusion.

17 Glossary

Plain English meanings of the terms used in this specification.

A2A Assessment Platform	The online system training providers use to register apprentices, upload evidence and see results.
Apprenticeship assessment	The independent assessment that confirms the apprentice is competent in their occupation.
Assessment outcome	A group of related knowledge and skills statements from the assessment plan. Every outcome must be assessed.
Assessment plan	The document published by Skills England that sets out how the apprenticeship must be assessed. It takes precedence over this specification.
Gateway to Completion Declaration	The A2A form signed by the employer, apprentice and training provider to confirm all completion requirements are met before the certificate is requested.
Improvement resit	A further attempt at a method the apprentice has already passed, to try for a distinction.

Mandatory statement	A knowledge or skills statement shown in bold in the assessment plan, which must be assessed in every version of the assessment.
Non-mandatory statement	A knowledge or skills statement that is assessed across the assessment as a whole, but not necessarily in every assessment.
Performance descriptor	The plan's description of the level of performance needed for a pass or a distinction in each performance category.
Resit	A further attempt at a method that was not passed, without additional learning.
Retake	A further attempt at a method that was not passed, after a period of additional learning.
Synoptic assessment	Assessment in which the apprentice brings together knowledge and skills from across the standard to show they are competent in an integrated way.

18 Contact and document control

Bookings and evidence	bookings@a2aqualifications.co.uk
General queries and improvement resit requests	info@a2aqualifications.co.uk
Compliance	compliance@a2aqualifications.co.uk
Policies	www.a2aqualifications.co.uk/policies
Website	www.a2aqualifications.co.uk

Apprentices should contact their training provider first with any questions.

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Document control

Document	Qualification Specification ST0073 Payroll Administrator
Assessment plan version	2.0 (for apprentices who started on or after 27 July 2026, until a new version is released). https://skillsengland.education.gov.uk/apprenticeships/st0073-v2-0
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A2A Qualifications

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Questions about your assessment?

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BOOKINGS AND EVIDENCE
bookings@a2aqualifications.co.uk

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info@a2aqualifications.co.uk

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www.a2aqualifications.co.uk/policies

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