

**Level 3 Payroll Administrator V1.1
(ST0073)
End Point Assessment Specification**

Contents

General Information	3
Funding	3
Overview of the Level 3 Payroll Administrator Apprenticeship EPA.....	3
Gateway Requirements	4
Gateway Evidence	5
EPA Conditions & Levels of Attainment	5
Duration of the EPA Period.....	5
Methods of Assessment	6
Order of Assessments	14
Grading	14
Knowledge Test – underpinning concepts	19
Professional Discussion underpinned by Portfolio	19
Project Report and Q&A session.....	19
Overall Grading	19
Re-sits and re-takes.....	20
Further Information & guidance	20
Equality, Diversity and Inclusion Policy	21
Reasonable Adjustments & Special Considerations Policy and Procedure	21
Enquiries & Appeals Policies	21

General Information

The Institute of Certified Bookkeepers (ICB) is an approved End-Point Assessment Organisation (EPAO) for the delivery of the End-Point Assessment (EPA) for the Level 3 Payroll Administrator Apprenticeship Standard. ICB appear on the official Apprenticeship Provider and Assessment Register [here](#) under registration number EPA0066.

This specification provides information for training providers, apprentices and employers involved in the delivery of the Level 3 Payroll Administrator (v1.1) apprenticeship.

ICB have developed the EPA for the Level 3 Payroll Administrator standard (v1.1) to meet the needs of the requirements as set out in the End-Point Assessment Plan [here](#), which was developed by a cross-sector group of employers together with input from several training providers, consultants and professional representative bodies which make up the Payroll Administrator Trailblazer Group.

To register apprentices for EPA with ICB, training providers must be on the Apprenticeship Provider and Assessment Register (APAR) and become an ICB Accredited Apprenticeship Training Provider (AATP). Details on how to apply to become an ICB AATP can be found [here](#)

Funding

The maximum funding for the Level 3 Payroll Administrator is £10,000. Guidance on apprenticeship funding can be found on the Gov.uk website at [gov.uk/government/publications/apprenticeship-funding-bands](https://www.gov.uk/government/publications/apprenticeship-funding-bands)

Overview of the Level 3 Payroll Administrator Apprenticeship EPA

A full-time payroll administrator apprentice typically spends 18 months on-programme.

The EPA should be completed within an EPA period lasting typically 4 months.

The apprentice must complete their training and meet the gateway requirements before starting their EPA. The EPA will assess occupational competence.

An approved EPAO must conduct the EPA for this apprenticeship. ICB is an approved EPAO for this standard. Employers must work with the training provider to select an approved EPAO from the apprenticeship providers and assessment register (APAR).

The EPA for the Level 3 Payroll Administrator comprises three assessment methods to be completed only once the apprentice has finished the on-programme learning and passed through Gateway.

The three EPA assessment methods are:

1. Knowledge Test – underpinning concepts
2. Professional Discussion underpinned by portfolio
3. Project Report (and Question and Answer session)

The assessment methods can be taken in any order. Each of the knowledge, skills and behaviours (KSBs) included in the published apprenticeship assessment plan are mapped to one of the three assessment methods.

To achieve final certification of an overall pass, the apprentice must have achieved a minimum of a pass in each assessment method. A pass in the EPA will demonstrate that the apprentice can apply the KSBs required by this apprenticeship standard, meaning they are occupationally competent. Apprentices achieving a merit or distinction will be demonstrating performance above the minimum requirements of the occupational standard.

Gateway Requirements

The apprentice must spend the minimum duration on-programme and complete the required amount of off-the-job training in line with the [apprenticeship funding rules](#). For new starts from 1 August 2025, the minimum duration has reduced to 8 months (from 12 months). This policy change supersedes any reference to 12 month durations as currently set out in End-Point Assessment plans. For those apprentices that started before 1st August 2025, the 12-month minimum duration still applies.

The apprentice's employer must be content that the apprentice is working at or above the occupational standard and has the evidence required to pass the gateway and is ready to take the EPA. The employer may take advice from the apprentice's training provider, but the employer must make the decision. The apprentice will then enter the gateway.

The apprentice must meet the following gateway requirements before starting their EPA.

They must:

- confirm they are ready to take the EPA.
- have achieved English and mathematics qualifications in line with the [apprenticeship funding rules](#).
- have completed a portfolio of evidence to underpin the Professional Discussion and be ready to submit this at Gateway.

For the Professional Discussion underpinned by portfolio:

- the apprentice must compile a portfolio of evidence during the on-programme period of the apprenticeship
- it must contain evidence related to the KSBs that will be assessed by the Professional Discussion and the evidence must be mapped against the KSBs
- the portfolio of evidence will typically contain 15 discrete pieces of evidence

- Evidence may be used to demonstrate more than on KSB; a qualitative as opposed to quantitative approach is suggested.

Please refer to the Level 3 Payroll Administrator assessment plan [here](#) for more information on the portfolio of evidence requirements.

The apprentice must complete their training and meet the gateway requirements before starting their EPA.

Gateway Evidence

ICB uses ACE360, an online platform which provides ICB with an Apprenticeship management solution to End-Point Assess Apprenticeship Standards.

Once the apprentice is ready for Gateway, all required evidence as detailed in the Gateway Requirements above will be uploaded to the ACE360 platform by the apprentice's training provider. A Gateway Declaration Statement form must also be completed and signed by the apprentice, the employer and the training provider and uploaded with the evidence. This is to confirm the employer is content that the apprentice is occupationally competent and ready for EPA.

The Declaration Statement and Gateway evidence will be submitted via ACE360 by the training provider to ICB. ICB will check the evidence to ensure it meets the requirements of Gateway before approving.

EPA Conditions & Levels of Attainment

The EPA will take place following the On-Programme learning and once the apprentice has met all the requirements of, and passed through, Gateway. The EPA should only start once the employer and training provider are satisfied that the apprentice is ready and the requirements for EPA Gateway have been met and can be evidenced.

The apprentice must have:

- completed training to develop the knowledge, skills and behaviours (KSBs) outlined in this apprenticeship's standard
- completed training towards English and mathematics qualifications in line with the apprenticeship funding rules
- compiled the portfolio of evidence to underpin the Professional Discussion

Duration of the EPA Period

The EPA is taken in the EPA period which is typically 4 months after passing through Gateway. The EPA period starts when ICB confirms the gateway requirements have been met.

Methods of Assessment

This EPA has 3 assessment methods – a knowledge test, a professional discussion underpinned by portfolio and a project report with question and answer session.

Knowledge Test

This assessment method gives the apprentice the opportunity to demonstrate the knowledge mapped to this assessment method.

The purpose is to assess the apprentice's competence to both comprehend the payroll landscape and apply this to payroll issues which is a key occupational competence.

Delivery

The test is structured to give the apprentice the opportunity to demonstrate competence covering the KSBs mapped to this assessment method to the highest available grade.

The test is computer based and delivered online via the ICB e-assessment platform, Rogo. The duration of the test is 120 minutes.

The test will consist of 50 multiple-choice questions, which will have four options, including one correct answer.

The test is open book which means that the apprentice can refer to the reference books or materials whilst taking the test. The apprentice will also be allowed access to the internet for research purposes but **not social networking sites**.

Many of the knowledge elements assessed by this method are tax-year related, therefore, the Knowledge Test will reflect the legislation, rates and thresholds appropriate to the date on which the test is taken. This is regardless of whether on-programme learning was based on legislation, rates and thresholds in a previous tax year.

ICB uses remote invigilation software to ensure the test is delivered and conducted under controlled invigilated conditions. Remote Invigilation for the exam requires (a) reliable internet broadband and (b) a smartphone or tablet. Once the apprentice accesses the test, full instructions will be available with a step-by-step guide for setting up the remote invigilation prior to starting the test.

The test will be booked with ICB by the apprentice's training provider who will give at least 10 days' notice to the apprentice of the booking. Once booked, the apprentice will have 14 days from the time of booking to access and complete the test.

The Knowledge Test will assess the following KSBs:

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)
K7	The impact of devolution on the payroll function, including the sharing of Income Tax regimes and the devolution of employment law
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
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
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
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
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
K14	The principles of Court Orders in the United Kingdom including how the payroll function processes these using software
K15	Employer obligations for Gender Pay Gap Reporting under the Equality Act 2010, including which employers are required to report and the Gender Pay and Bonus 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.
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
K17	Awareness of Additional Voluntary Contributions (AVCs) for pensions
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
K19	The implications for payroll of pensioner payroll administration, including National Insurance Contributions
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
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
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
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

Assessment location

The Knowledge Test can be taken in a quiet room, free from distractions and influence. This could be at the training provider or employer's premises or a suitable room at home. Remote Invigilation for the exam requires (a) reliable internet broadband and (b) a smartphone or tablet.

Professional Discussion underpinned by Portfolio

This assessment method is structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

The purpose is to assess the apprentice's competence against the following themes:

- Business and Customer Awareness
- Regulation, Compliance and Professional Development
- Team Working and Collaboration
- Ethics and Integrity
- Proactivity

It is a holistic assessment method allowing the apprentice to evidence the KSBs in an integrated way allowing the apprentice to demonstrate evidence that they can perform the role in a different context or at large/small organisations in order to evidence transferable skills. This assessment method also allows the apprentice to reference experience gained as part of the on-programme journey.

Delivery

The Professional Discussion is conducted by an ICB independent assessor. The apprentice's training provider will book the Professional Discussion with ICB on behalf of the apprentice at a time suitable for both the apprentice and the independent assessor. ICB will give the apprentice a minimum of 10 days' notice of the discussion date and time.

The Professional Discussion will be conducted using an online video meeting platform such as Teams or Zoom. A meeting invite for the discussion will be sent to the apprentice at least 10 days prior to the date of the discussion.

The Independent Assessor will review the portfolio of evidence prior to the Professional Discussion taking place. However, the portfolio of evidence is not directly assessed.

The Professional Discussion will last for 60 minutes, and the Independent Assessor can increase the time of the interview by up to 10%. This time is to allow the apprentice to complete their response in full. The independent assessor will ask a minimum of 5 questions and may ask follow-up questions to delve deeper into the apprentice's answer or to seek clarification.

The apprentice must have access to their portfolio of evidence during the Professional Discussion and may refer to and illustrate their answers with evidence from portfolio. However, the portfolio itself will not be assessed.

The Independent Assessor will record the Professional Discussion using the online platform's recording facility. During the discussion the Independent Assessor will make written notes of the apprentice's answers to questions and the KSBs demonstrated.

The Professional Discussion must take place in a suitable venue, in a quiet room, free from distractions and influence.

The apprentice will need to show the Independent Assessor valid photo ID before the discussion takes place.

The Professional Discussion will assess the following KSBs:

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
Business and Customer Awareness K1 K2 K3	<p>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 (K1)</p> <p>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 (K2)</p> <p>The importance of the 'customer' base within an organisation, such as, employees, clients etc (K3)</p>	N/A	N/A
Regulation, Compliance and Professional Development K31 B5	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 (K31)	N/A	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 (B5)
Team Working and Collaboration	N/A	Escalate concerns relating to deadlines in a timely manner, suggesting solutions (S8)	Take ownership of problems through to resolution,

KSBS GROUPED BY THEME	Knowledge	Skills	Behaviour
S8 S11 B4		Develop and maintain strong working relationships with team colleagues, supporting and collaborating to achieve results, seeking advice when appropriate within parameters of the role (S11)	recognising own remit and escalating as necessary (B4)
Ethics and Integrity S10 B1 B2 B6	N/A	Build and maintain trust and sound relationships with stakeholders to deliver quality payroll services (S10)	<p>Display honesty & integrity in actions and approach to the sector, organisation and profession. Respects the ethical principles of confidentiality (B1)</p> <p>React and actively respond to business changes and challenges, demonstrating flexibility, maintaining high standards and seeking clarity in instructions (B2)</p> <p>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 (B6)</p>
Proactivity S2 S3	N/A	<p>Resolve different types of queries that may be presented from payroll customers such as employees, clients, management, explaining and documenting responses (S2)</p> <p>Deal with complaints, following processes and escalating complex situations (S3)</p>	N/A

Further details on the KSBs assessed via this method can be found within the Assessment Plan [here](#)

Assessment location

The Professional Discussion must take place in a suitable venue, for example the training provider's or employer's premises. The interview should take place in a quiet room, free from distractions and influence.

Project Report

This assessment method involves the apprentice completing a significant and defined piece of work that has a real business application and benefit. The Project must start after the apprentice has gone through Gateway. It is structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method.

The project must meet the needs of the employer's business and be relevant to the apprentice's occupation and apprenticeship.

The purpose is to assess the apprentice's competence against the following themes:

- Payroll (technical)
- Systems and Processes
- Planning and Prioritisation
- Analysis, Data and Professional Scepticism
- Uses Systems and Processes
- Produces Quality and Accurate Information
- Communication and Engagement

This is a holistic method of assessment to provide the opportunity to assess a wide range of knowledge, Skills and Behaviours. The project allows the apprentice to analyse routine payroll issues, draw their conclusions and provide evidence of how they carried out the necessary activities which replicates the typical real-world environment.

The assessment method has two components:

- Project with a project output
- Question and Answer session

Delivery

Component 1 - Project with a project output

The Project Report must be structured to give the apprentice the opportunity to demonstrate the KSBs mapped to this assessment method to the highest available grade.

The apprentice's project must be based on organisational payroll administration from start of employment to finish of employment including manual calculations, communication of technical concepts and stakeholder engagement.

The Project Report must include detailed evidence of the following activities:

- Calculation of different types of pay related to the KSBs mapped to this method
- Manual calculation of statutory deductions related to the KSBs mapped to this method
- Gross to net calculations
- Population of payslips in a variety of contexts related to the KSBs mapped to this method

The project output must be in the form of a report. ICB will provide a Report Template.

The apprentice must start the project after the gateway. The employer should ensure the apprentice has the time and resources, within the project period, to plan and complete their project.

The apprentice may work as part of a team to complete the project, which could include internal colleagues or technical experts. The apprentice must however, complete their Project Report unaided and it must be reflective of their own role and contribution. The apprentice and their employer must confirm this when the report is submitted.

The report must include at least:

- executive summary
- an introduction - the project objectives
- the scope of the project
- description of the workplace and an overview of how these link to the KSBs assessed by this method
- information gathered / findings
- project outcomes and how these outcomes were achieved
- project conclusions.

Appendices

- Evidence of manual calculations
- Populated payslips - redacted as necessary where real employees are referenced
- Relevant supporting data used in completing the project

The project report must have a word count of 3000 words. A tolerance of 10% above or below is allowed. Appendices, references and diagrams are not included in this total. The apprentice must complete and include the ICB mapping grid in an appendix, showing how the report evidences the KSBs mapped to this assessment method.

The apprentice must complete and submit the Project Report to ICB by uploading it to the e-assessment platform, Rogo, by the end of week 8 of the EPA period.

Component 2 – Question and Answer session

The purpose of the questioning is to explore aspects of the Project Report, including how it was carried out and assess the apprentice's depth of knowledge, skills and behaviours.

The Independent Assessor's questions will:

- verify that the activity was completed by the apprentice
- seek clarification where required
- assess those KSBs that the apprentice did not have the opportunity to demonstrate with the report, although these should be kept to a minimum
- assess level of competence against the grading descriptors

The Question and Answer (Q&A) session is conducted by an ICB independent assessor. The apprentice's training provider will book the Q&A session with ICB on behalf of the apprentice at a time suitable for both the apprentice and the independent assessor. ICB will give the apprentice a minimum of 10 days' notice of the Q&A session date and time.

The Q&A session will be conducted using an online video meeting platform such as Teams or Zoom. A meeting invite for the session will be sent to the apprentice at least 10 days prior to the date of the session.

The Independent Assessor will review the Project Report prior to the Q&A session taking place and will prepare the questions for the session. Apprentices will be required to answer questions based on their Project Report.

The Q&A session will last for 20 minutes, and the Independent Assessor can increase the time of the session by up to 10%. This time is to allow the apprentice to complete their last point or respond to the last question in full. The Independent Assessor will ask a minimum of 4 questions and may ask follow-up questions to seek clarification. The apprentice may have access to their Project Report during the Q&A session and may refer to it during the session.

The Independent Assessor will record the Q&A session using the online platform's recording facility. During the session the Independent Assessor will make written notes of the apprentice's answers to questions and the KSBs demonstrated.

The apprentice will need to show the Independent Assessor valid photo ID before the session takes place.

Assessment location

The Q&A session must take place in a suitable venue, for example the training provider's or employer's premises. The session should take place in a quiet room, free from distractions and influence.

Order of Assessments

The assessment methods can be delivered in any order. The result of one assessment method does not need to be known before starting the next.

Grading

Knowledge Test

Grade	Minimum Marks Required	Maximum Marks Required
Fail	0	34
Pass	35	41
Distinction	42	50

The below tables provide the KSBs being assessed in the Professional Discussion and the Project Report assessment methods along with the grading criteria for a Pass grade, and where relevant, a Distinction grade.

Professional Discussion underpinned by Portfolio

Fail - does not meet pass criteria

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Business and Customer Awareness K1 K2 K3	<p>Describes 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 (K1)</p> <p>Explains 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 (K2)</p> <p>Outlines the importance of the 'customer' base within the organisation, such as, employees, clients etc within an organisation.(K3)</p>	N/A

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Regulation, Compliance and Professional Development K31 B5	Describes 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 (K31 B5)	N/A
Team Working and Collaboration S8 S11 B4	<p>Describes how they escalate concerns relating to deadlines in a timely manner, suggesting solutions, taking ownership of problems through to resolution. (S8 B4)</p> <p>Describes how they develop and maintain strong working relationships with team colleagues, supporting and collaborating to achieve results, seeking advice when appropriate within parameters of the role (S11)</p>	Evaluates how they approach payroll administration problems to achieve timely and accurate payroll processing, collaborating with team colleagues (S8 S11 B4)
Ethics and Integrity S10 B1 B2 B6	Describes how they have built and maintained trust and sound relationships with stakeholders to deliver quality payroll services in line with ethical requirements of the payroll profession and environmental good practice to support business changes and challenges (S10 B1 B2 B6)	N/A
Proactivity S2 S3	Describes how they have resolved different types of queries and complaints when presented, detailing where they have had to escalate issues (S2 S3)	Compares and contrasts how they have resolved different types of queries and complaints when presented detailing where they have had to escalate issues (S2 S3)

Project Report

Fail - does not meet pass criteria

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Payroll (Technical) K9 K23 K24 K25 K26 K28	<p>Demonstrates how they undertake the payroll treatment of worker type 'employee' and how this differs from other worker types for payroll tasks (K9)</p> <p>Demonstrates how they undertake assurance of new starter obligations for employees including the P45, the Starter Checklist and no or late P45/ Starter Checklist (K23)</p> <p>Demonstrates the employment law considerations that differentiate the employer's right to make deductions from pay that are statutory, contractual and voluntary (K24)</p> <p>Demonstrates how they process Statutory Sick Pay (SSP) and Statutory Maternity Pay (SMP) manual calculations, including the statutory leave entitlements (K25)</p> <p>Demonstrates how they undertake 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 (K26)</p> <p>Demonstrates recognition of leaver obligations for employees in respect of the P45 and payments after leaving (K28)</p>	Evaluates the payroll function's actions when administering deductions that are statutory, contractual, and / or voluntary and their impact on net pay (K24)
Systems and Processes K36 S12	<p>Describes approaches to the use of spreadsheets to complete payroll data analysis and communication of payroll information (K36)</p> <p>Demonstrates how they use computerised payroll software and spreadsheet packages such as MS Excel (S12)</p>	Compares and contrasts alternative approaches to the use of software functionality and spreadsheets in payroll administration tasks (K36, S12)

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Planning and Prioritisation S6	Demonstrates how they 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 (S6)	Evaluates how they provide customer service and adhere to deadlines, mitigating the impact on the business, employees and clients of deadlines not being met by reprioritising tasks when dealing with conflicting or changing demands (S6)
Analysis, Data and Professional Scepticism K30 K32 S1 B3	<p>Outlines 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) (K32)</p> <p>Demonstrates how they gather, analyse and process payroll data and information in compliance with statutory regulation, applying professional scepticism to identify and interpret payroll risks and problems (K30 S1 B3)</p>	Evaluates the organisation's approach to identifying and interpreting payroll risks and problems (S1 B3)
Uses Systems and Processes K29 K34 K35 S5 S13	<p>Describes and demonstrates the processes and obligations after the payroll run, including reconciliation of the payroll run, Real Time Information (RTI) submissions to His Majesty's Revenue and Customs (HMRC) and obligations to internal and external organisations such as accounts, audit, pension schemes etc (K29 S13)</p> <p>Describes workplace, payroll, HR, pension and accounting systems and processes and how these support the payroll function to deliver timely and accurate payroll processing (K34)</p> <p>Describes approaches to input and validation of data to output of payroll and accounting information using digital technology including at least one computerised payroll system (K35)</p> <p>Explains how they provide customer service using agreed systems and processes, taking ownership for work applying agreed processes for checking (S5)</p>	N/A
Produces Quality and Accurate Information K27 S4	Demonstrates how they undertake gross pay to net pay calculations including specified statutory payments and statutory deductions in line with service level agreements (K27 S4)	N/A

Theme KSBs	PASS Apprentices must demonstrate all the pass descriptors	DISTINCTION Apprentices must demonstrate all of the pass descriptors and all of the distinction descriptors
Communication and Engagement K4 K5 S7 S9 B7	<p>Explains how the payroll department interacts with other functions within and outside the organisation, working within the parameters of the role including in respect of equity, diversity and inclusion. (K4 K5 B7)</p> <p>Describes how they select and use the appropriate communication media for each stakeholder for each situation, recognising the advantages and disadvantages of each (S7)</p> <p>Communicates and engages professionally, accurately and appropriately, respecting the principles of data protection and confidentiality (S9)</p>	<p>Evaluates how they select and use the appropriate communication media for each stakeholder for each situation (S7)</p> <p>Details how the principles of data protection and confidentiality are respected (S9)</p>

The grades available for each assessment method are below.

Assessment method 1 – Knowledge Test:

- fail (0 – 69%)
- pass (70 – 83%)
- distinction (84 - 100%)

Assessment method 2 – Professional Discussion underpinned by Portfolio:

- fail
- pass
- distinction

Assessment method 3 – Project Report and Q&A session:

- fail
- pass
- distinction

The result from each assessment method is combined to decide the overall apprenticeship grade.

The following grades are available for the apprenticeship:

- fail
- pass
- merit
- distinction

The Knowledge Test is computer marked and graded.

The ICB independent assessor will grade the Professional Discussion and Project Report assessment methods in line with the EPA Assessment plan grading criteria.

ICB will combine the individual assessment method grades to determine the overall EPA grade.

If the apprentice fails one assessment method or more, they will be awarded an overall fail.

To achieve an overall pass, the apprentice must achieve at least a pass in all assessment methods. To achieve an overall EPA 'merit' the apprentice must achieve a pass in one assessment method and a distinction in each of the remaining assessment methods. To achieve an overall 'distinction' the apprentice must achieve a distinction in all three assessment methods.

Grades from individual assessment methods will be combined in the following way to determine the grade of the EPA overall.

Knowledge Test – underpinning concepts	Professional Discussion underpinned by Portfolio	Project Report and Q&A session	Overall Grading
Fail	Any grade	Any grade	Fail
Any grade	Fail	Any grade	Fail
Any grade	Any grade	Fail	Fail
Pass	Pass	Pass	Pass
Pass	Distinction	Pass	Pass
Pass	Pass	Distinction	Pass
Distinction	Pass	Pass	Pass
Pass	Distinction	Distinction	Merit
Distinction	Distinction	Pass	Merit
Distinction	Pass	Distinction	Merit
Distinction	Distinction	Distinction	Distinction

Results

The Knowledge Test result will be released within 2 working days of the test being taken. This is to allow for the remote invigilation recording to be reviewed.

The outcome of the Professional Discussion will be released within 20 working days of the discussion taking place. This is to allow for any standardisation of marking.

The outcome of the Project Report and Q&A session will be released within 20 working days of the Q&A session taking place. This is to allow for any standardisation of marking.

To pass the overall apprenticeship, the apprentice must achieve at least a pass in all three assessments.

Re-sits and re-takes

If the apprentice fails one assessment method or more, they can take a re-sit or a re-take at their employer's discretion. The apprentice's employer needs to agree that a re-sit or re-take is appropriate.

A re-sit does not need further learning, whereas a re-take does. The apprentice should have a supportive action plan to prepare for a re-sit or a re-take.

The employer should agree the timescale for a re-sit or re-take. A re-sit is typically taken within 1 months of the EPA outcome notification. The timescale for a re-take is dependent on how much re-training is required and is typically taken within 2 months of the EPA outcome notification.

Failed assessment methods must be re-sat or re-taken within a 6-month period from the EPA outcome notification, otherwise the entire EPA will need to be re-sat or re-taken in full.

Re-sits and re-takes are not offered to an apprentice wishing to move from pass to a higher grade.

The apprentice will get a maximum EPA grade of Distinction if they need to re-sit or re-take one or more assessment methods, unless the EPAO determines there are exceptional circumstances.

Further Information & guidance

This specification should be read in conjunction with the [Level 3 Payroll Administrator Standard](#) and the [Level 3 Payroll Administrator Assessment Plan](#)

To support employers, training providers and apprentices prior to Gateway, ICB has produced guidance documents/handbooks and sample assessments. Mock assessments delivered via the ICB's e-assessment platform are also available to apprentices once they have progressed through Gateway.

Please contact ICB at apprenticeships@bookkeepers.org.uk for details.

Equality, Diversity and Inclusion Policy

ICB is committed to ensuring fair and equal access to our qualifications, assessments, support materials and all other services. ICB strives to maintain professional standards for the benefit of all our apprentices, students, members, suppliers, stakeholders and ICB staff.

Please refer to the ICB website for a copy of our Equality, Diversity and Inclusion policy.

Reasonable Adjustments & Special Considerations Policy and Procedure

ICB is keen to provide a fair and consistent assessment process for all. ICB recognises that there are sometimes circumstances beyond the control of the apprentice that may have an impact on their level of ability whilst undertaking assessment. ICB will consider all appropriate Reasonable Adjustments and Special Consideration requests.

Please refer to the ICB website for a copy of our Reasonable Adjustment and Special Considerations policy.

Enquiries & Appeals Policies

ICB is continually working to uphold a high level of service by ensuring quality assurance standards are maintained at all times. ICB aims to ensure that all assessment outcomes are fair, consistent and reliable. However, occasions may arise where a student may wish to question a decision.

Please refer to the ICB website for a copy of our Enquiries and Appeals policies.



© The Institute of Certified Bookkeepers 2025

+44(0)20 3405 4000

www.bookkeepers.org.uk