

Lecture 7

Payroll Calculations & the Working Time Regulations





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Time and Attendance



Very important note is to remember that a part time employee has no less rights than a full time employee. The only thing that changes is that everything is calculated pro rata



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To understand how to calculate payroll through T&A for a given company, one has to first and foremost know the WRO that we are speaking about.



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Let's Discuss:

- What is T&A?
- What is it used for?
- Identify those who use it





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What systems are used to record T&A?





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How is T&A used to calculate overtime?





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How do we calculate overtime in the following scenarios?

On a Daily basis vs on a weekly basis





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Part time

What is the extra hours rate for a part timer and when does overtime start?

What is the rate for overtime?





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Full Time

When does overtime start for a full time employee?

What is the rate used?





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Full Time

Is the overtime of an office employee calculated in the same way as that of a hospitality employee?





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Full Time

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Do the number of hours worked affect the following:

1. COLA
2. Government bonus
3. Leave/sick leave



Questions?

