



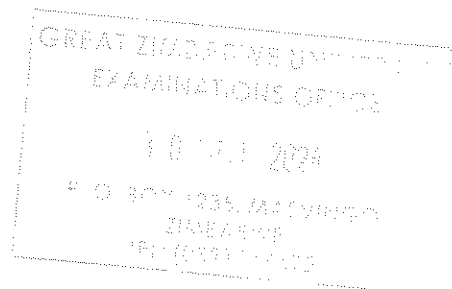
JULIUS NYERERE SCHOOL OF SOCIAL SCIENCES

DEPARTMENT OF HUMAN RESOURCE MANAGEMENT **BACHELOR OF SCIENCE HONOURS DEGREE** **IN HUMAN RESOURCE MANAGEMENT** **LEVEL 2 SEMESTER 2** **EXAMINATION QUESTION PAPER**

MODULE CODE	HRMH224
MODULE NARRATION	PAYROLL AND BENEFITS MANAGEMENT
DATE	
DURATION	3 HOURS

INSTRUCTIONS TO CANDIDATES:

- Answer all questions in section A and any **two** questions in section B.
- Section A carries **40** marks and each question in section B carries **30** marks.
- Questions may be answered in any order.



SECTION A

1. Payroll data for ABC, JUNE 2024 (\$ / ZW DOLLAR)

Employee number D001, Permanent, Grade D, Leave due 17.00, Acc. No. 621034 CBZ, HRE, D.O.B 01/01/1968, MALE

001 Basic pay 7 500 000.00	113 Funeral Policy 80 000 (40 000)
002 Motoring Benefit (Engine Capacity 1 500.)	114 PAYE
100 School fees benefit 450 000	115 Aids Levy
110 NSSA	116 Loan deduction 770 000.00
111 Pension	117 Standards Levy (SDF)
112 Medical aid 450 000 (450 000)	118 Manpower Levy (ZIMDEF)

Additional Information

Housing benefit is at a rate of 15% of the basic salary

Motor benefit Engine capacity upto 1 500 cc deemed value is 800 000.00 for the year 2024.

NSSA Ceiling rate for 2024 is ZWL 2 414 896

ABC `s pension contribution (in-house) is 12% of basic salary every month

ABC reached 55 years on 01 January 2024.

ABC is certified disabled.

The tax credits (elderly, blind, mentally and physically challenged) for 2024 are USD 900.00 per year

Interbank rate as at 25 June is 1 USD: RTGS 16 500.00

- (i). Calculate NSSA Contribution (1)
- (ii). Calculate housing benefit allowance (2)
- (iii). Calculate motoring benefit allowance (3)
- (iv). Calculate pension deduction (2)
- (v). Calculate total tax credits (3)
- (vi). Calculate PAYE (12)
- (vii). Calculate aids levy (1)
- (viii). Calculate employer SDF contributions for ABC assuming that ABC`s earnings are constant for the first quarter (2)
- (ix). Calculate employer ZIMDEF contributions for ABC for the month of June. (2)
- (x). Design ABC`s payslip (12)