

Knowledge Skills and Abilities Tested (KSA)		
Certified Payroll Professional		
Effective Fall 2006		
Domain 1 - Core Payroll Concepts		
010100	Worker Status	
010101	K1001	Knowledge of worker classification criteria
010101	K1002	Ability to identify worker as an employee
010101	K1003	Ability to identify worker as an independent contractor
010101	K1004	Ability to identify worker as a temporary agency/leased employee
010101	K1005	Knowledge of employer obligations for temporary agency/leased employee
010101	K1006	Ability to identify worker as a statutory employee
010101	K1007	Ability to identify worker as a statutory non-employee
010101	K1008	Knowledge of common law test
010101	K1009	Knowledge of Reasonable Basis Test (Safe Harbor Rules - Sec. 530 Revenue Act of 1978)
010200	Fair Labor Standards Act	
010201	K1013	Knowledge of employee classification (exempt/nonexempt)
010201	K1014	Knowledge of definition of workweek
010201	K1015	Knowledge of definition of fluctuating workweek
010201	K1016	Knowledge of definition of 8/80 rule
010201	K1017	Knowledge of requirements for changing workweek
010201	K1018	Knowledge of compensatory time off in lieu of overtime pay
010201	K1019	Knowledge of compensable time (e.g. meal, rest, waiting periods; unauthorized overtime)
010201	K1020	Knowledge of acceptable work time rounding practices
010201	K1021	Knowledge of regular rate of pay components
010201	K1022	Knowledge of minimum wage requirements
010201	K1023	Knowledge of federal minimum wage rate
010201	K1024	Knowledge of allowable tip credit
010201	K1025	Knowledge of tip pay requirements
010201	K1026	Knowledge of effect of tip credit on minimum wage
010201	K1027	Knowledge of overtime requirements
010201	K1028	Knowledge of child labor restrictions
010201	K1029	Knowledge of white collar exemption classifications
010201	K1030	Knowledge of white collar exemption job duties
010201	K1031	Knowledge of salary requirements for exempt employees
010201	K1032	Knowledge of public sector workweek and compensatory time off
010201	K1033	Knowledge of components governed under FLSA

010300	Employment Taxes	
010301	K1036	Knowledge of federal employment tax requirements
010301	K1037	Knowledge of federal income tax withholding requirements
010301	K1038	Knowledge of federal income tax withholding methods (wage bracket, percentage)
010301	K1039	Knowledge of supplemental payment taxation methods (flat rate, aggregate)
010301	K1040	Knowledge of social security tax withholding requirements
010301	K1041	Knowledge of social security wage base
010301	K1042	Knowledge of social security tax withholding rate
010301	K1043	Knowledge of Medicare tax withholding requirements
010301	K1044	Knowledge of Medicare wage base
010301	K1045	Knowledge of Medicare tax withholding rate
010301	K1046	Knowledge of backup withholding requirements
010301	K1047	Knowledge of AEIC regulations - Retired Effective 01/01/2011
010301	K1048	Knowledge of income included in / excluded from FUTA wages
010301	K1049	Knowledge of FUTA wage base
010301	K1050	Knowledge of FUTA tax rate
010301	K1051	Knowledge of FUTA tax credit
010301	K1052	Knowledge of FICA withholding requirements
010301	K1053	Knowledge of public sector social security requirements
010400	Employee Benefits	
010401	K1057	Knowledge of impact of taxable benefits
010401	K1058	Knowledge of impact of non-taxable benefits
010401	K1059	Knowledge of a qualified plan (e.g. retirement plans, awards, sec. 125, moving)
010401	K1060	Knowledge of a non-qualified plan (e.g. retirement plans, awards, moving)
010401	K1061	Knowledge of grossing up taxable benefits
010401	K1062	Knowledge of imputing fringe benefits

010500	Employee/Employer Forms	
010501	K1064	Knowledge of purpose of Form I-9
010501	K1065	Knowledge of purpose of Form SS-4
010501	K1066	Knowledge of purpose of Form SS-5
010501	K1067	Knowledge of purpose of Form SS-8
010501	K1068	Knowledge of purpose of Form W-2
010501	K1069	Knowledge of purpose of Form W-2c
010501	K1070	Knowledge of purpose of Form W-3
010501	K1071	Knowledge of purpose of Form W-3c
010501	K1072	Knowledge of purpose of Form W-4
010501	K1073	Knowledge of purpose of Form W-4P
010501	K1074	Knowledge of purpose of Form W-4S
010501	K1075	Knowledge of purpose of Form W-5
010501	K1076	Knowledge of purpose of Form W-9
010501	K1077	Knowledge of purpose of Form 843
010501	K1078	Knowledge of purpose of Form 940
010501	K1079	Knowledge of purpose of Form 941
010501	K1080	Knowledge of purpose of Form 941c
010501	K1081	Knowledge of purpose of Form 943
010501	K1082	Knowledge of purpose of Form 944
010501	K1083	Knowledge of purpose of Form 945
010501	K1084	Knowledge of purpose of Form 1042
010501	K1085	Knowledge of purpose of Form 1042-S
010501	K1086	Knowledge of purpose of Form 1042-T
010501	K1087	Knowledge of purpose of Form 1096
010501	K1088	Knowledge of purpose of Form 1099-R and 1099-MISC
010501	K1089	Knowledge of purpose of Form 8233
010501	K1090	Knowledge of purpose of Form 8109 - Retired Effective 01/01/2011
010600	Professional Responsibility	
010601	K1096	Ability to maintain confidentiality
010601	K1097	Ability to identify breach of confidentiality
010601	K1098	Knowledge of resources available to stay abreast of legislative and regulatory changes
010601	K1099	Ability to apply legislative & regulatory standards
010801	K1100	Knowledge of shared service environment
010601	K1101	Knowledge of Sarbanes-Oxley compliance
010601	K1102	Knowledge of implications of governmental notices
010601	K1103	Ability to apply departmental procedures

010700		Methods and Timing of Pay
010701	K1106	Knowledge of allowed pay vehicles (e.g., cash, check, direct deposit, pay cards)
010701	K1107	Knowledge of NACHA role
010701	K1108	Knowledge of ACH components
010701	K1109	Knowledge of ACH process
010701	K1110	Knowledge of transit routing numbers
010701	K1111	Knowledge of direct deposit authorization
010701	K1112	Knowledge of prenotification process
010701	K1113	Knowledge of direct deposit reversal procedures
010701	K1114	Knowledge of pay card reversal procedures
010701	K1115	Knowledge of process for payment reissues
010701	K1116	Knowledge of impact of federal banking holidays
010701	K1117	Knowledge of constructive receipt
010701	K1118	Knowledge of pay frequency/method governance
010800		Customer Service
010801	K1121	Ability to communicate effectively
010801	K1122	Ability to respond efficiently to customer request
010801	K1123	Knowledge of customer service principles
010801	K1124	Knowledge of resources available for resolution of customer issues

Domain 2 - Compliance		
020100		Escheatment
020101	K2001	Knowledge of escheat laws
020101	K2002	Knowledge of escheatment procedures
020200		Regulatory
020201	K2004	Knowledge of IRS regulations impacting payroll
020201	K2005	Knowledge of DOL regulations impacting payroll
020201	K2006	Knowledge of IRC Sec. 125 (components of cafeteria plans)
020201	K2007	Knowledge of IRC Sec. 129 (components of exclusion and limitations)
020201	K2008	Knowledge of IRC Sec. 132 (components of exclusion from income)
020201	K2009	Knowledge of deferred compensation regulations (e.g., 401(k), 403(b), 457)
020201	K2010	Knowledge of accountable and non-accountable plans (e.g. business expense)
020201	K2011	Knowledge of federal tax requirements for stock awards and purchases
020201	K2012	Knowledge of taxation for wages paid to deceased employees
020201	K2013	Knowledge of taxation of imputed income (e.g., GTL, moving expense, personal use of company car)
020201	K2014	Knowledge of Form I-9 requirements
020201	K2015	Knowledge of Form 668-D requirements
020201	K2016	Knowledge of Form 668-W requirements
020201	K2017	Knowledge of Form W-4 requirements
020201	K2018	Knowledge of Form W-5 requirements
020201	K2019	Knowledge of child support withholding order regulations
020201	K2020	Knowledge of medical support order regulations
020201	K2021	Knowledge of wage attachment/garnishment rules (Consumer Credit Protection Act - Bankruptcy)
020201	K2022	Knowledge of government agency notices
020201	K2023	Knowledge of totalization agreements
020201	K2024	Knowledge of nonresident alien taxation
020201	K2025	Knowledge of foreign income exclusions/expatriate taxation
020201	K2026	Knowledge of impact of visa status on taxation (e.g. F-1, J-1)
020201	K2027	Knowledge of FICA student exemption
020201	K2028	Knowledge of FICA Public Sector exemption
020201	K2029	Knowledge of FMLA regulations
020201	K2030	Knowledge of HIPAA regulations
020201	K2031	Knowledge of SSA's SSNVS options
020201	K2032	Knowledge of Form W-4P requirements
020201	K2033	Knowledge of Form W-4S requirements
020201	K2034	Knowledge of Form 8233 requirements
020201	K2035	Knowledge of allocated tips
020201	K2036	Knowledge of New Hire Reporting
020201	K2037	Knowledge of workers' compensation regulations
020201	K2038	Knowledge of COBRA requirements
020201	K2039	Knowledge of wage assignments
020201	K2040	Knowledge of USCIS requirements
020201	K2096	Knowledge of ERISA requirements
020201	K2097	Knowledge of IRCA requirements
020201	K2098	Knowledge of merger/acquisition impact
020201	K2099	Knowledge of adoption assistance
020201	K2100	Knowledge of repayment of employer provided loans
020201	K2101	Knowledge of supplemental wages

020300		Reporting
020301	K2041	Knowledge of Form W-2 reporting/filing requirements
020301	K2042	Knowledge of Form W-2 box by box reporting requirements
020301	K2043	Knowledge of Form W-2c reporting/filing requirements
020301	K2044	Knowledge of Form W-3 reporting/filing requirements
020301	K2045	Knowledge of Form W-3c reporting/filing requirements
020301	K2046	Knowledge of Form 843 filing requirements
020301	K2047	Knowledge of Form 940 reporting/filing requirements
020301	K2048	Knowledge of Form 940 line by line reporting requirements
020301	K2049	Knowledge of Form 941 reporting/filing requirements
020301	K2050	Knowledge of Form 941c reporting/filing requirements
020301	K2051	Knowledge of Schedule B reporting/filing requirements
020301	K2052	Knowledge of Form 941 line by line reporting requirements
020301	K2053	Knowledge of Form 943 reporting/filing requirements
020301	K2054	Knowledge of Form 944 reporting/filing requirements
020301	K2055	Knowledge of Form 945 reporting/filing requirements
020301	K2056	Knowledge of Form 1042 reporting/filing requirements
020301	K2057	Knowledge of Form 1042-S reporting/filing requirements
020301	K2058	Knowledge of Form 1042-T filing requirements
020301	K2061	Knowledge of Form 1096 reporting/filing requirements
020301	K2063	Knowledge of Form 1099-R and 1099-MISC reporting/filing requirements
020301	K2065	Knowledge of Form 4070 requirements
020301	K2066	Knowledge of Form 8027 requirements
020301	K2067	Knowledge of tax deposit methods (e.g., electronic)
020301	K2068	Knowledge of look-back period
020301	K2069	Knowledge of tax deposit frequency
020301	K2070	Knowledge of third-party sick pay requirements
020301	K2071	Knowledge of non-tax deduction reporting (e.g. charitable contributions)
020301	K2072	Knowledge of employee tip reporting
020400		Record Retention
020401	K2081	Knowledge of IRS requirements
020401	K2082	Knowledge of FLSA requirements
020401	K2083	Knowledge of FMLA requirements
020401	K2084	Knowledge of USCIS requirements
020401	K2085	Knowledge of ERISA requirements
020401	K2086	Knowledge of ADEA requirements
020500		Penalties
020501	K2088	Knowledge of IRS penalties
020501	K2089	Knowledge of DOL penalties
020501	K2090	Knowledge of USCIS penalties

Domain 3 - Principles of Paycheck Calculations		
030100 Compensation/Benefits		
030101	K3001	Ability to calculate gross pay
030101	K3002	Ability to calculate gross pay for tipped employees
030101	K3003	Ability to calculate FLSA regular rate of pay
030101	K3004	Ability to calculate FLSA overtime premium pay
030101	K3005	Ability to calculate piece rate pay
030101	K3006	Knowledge of impact(s) of third party payments (e.g., workers' comp, third-party sick)
030101	K3007	Knowledge of impact of stock awards
030101	K3008	Knowledge of impact of stock purchases
030101	K3009	Ability to calculate AEIC - Retired Effective 01/01/2011
030101	K3010	Knowledge of Special Accounting Rule
030101	K3011	Knowledge of federal standard mileage rates
030101	K3012	Knowledge of educational assistance income inclusion
030101	K3013	Knowledge of educational assistance income exclusion
030101	K3014	Knowledge of awards and prizes income inclusion
030101	K3015	Knowledge of awards and prizes income exclusion
030101	K3016	Knowledge of transit/parking/commuting taxation/limits
030101	K3017	Ability to calculate employer paid taxes (gross-up)
030101	K3018	Ability to calculate imputed income (e.g., GTL, personal use of company car, mileage)
030101	K3019	Knowledge of taxable income (e.g., fringe benefits, personal use of company car, mileage, relocation, awards and prizes)
030101	K3020	Knowledge of non-taxable income (e.g., fringe benefits, personal use of company car, mileage, relocation, awards and prizes)
030101	K3021	Ability to calculate federal taxable wages (fit, social security, Medicare)
030101	K3022	Ability to calculate supplemental income
030101	K3023	Ability to calculate hours worked (e.g. regular, overtime)
030101	K3024	Ability to calculate pay for specific hours worked (e.g. regular, overtime)
030200 Involuntary Deductions		
030201	K3031	Ability to calculate withholding for wages paid to deceased employees
030201	K3032	Ability to calculate federal income tax withholding
030201	K3033	Ability to calculate social security tax withholding
030201	K3034	Ability to calculate Medicare tax withholding
030201	K3035	Ability to calculate federal withholding taxes
030201	K3036	Ability to calculate child support withholding
030201	K3037	Ability to calculate federal tax levy
030201	K3038	Ability to calculate Federal Agency garnishment
030201	K3039	Ability to calculate allowable employer deductions under FLSA (e.g., uniforms)
030201	K3040	Ability to calculate student loan garnishment
030201	K3041	Ability to calculate creditor garnishment
030201	K3042	Ability to calculate backup withholding
030300 Voluntary Deductions (pre and post tax)		
030301	K3046	Ability to calculate deferred compensation contributions
030301	K3047	Ability to calculate Sec. 125 components (caf� plan contributions)
030301	K3048	Ability to calculate other deductions (e.g. union dues, savings bonds)

030400	Employer Taxes and Contributions	
030401	K3053	Ability to calculate FUTA tax liability
030401	K3054	Ability to calculate employer social security liability
030401	K3055	Ability to calculate employer Medicare liability
030401	K3056	Ability to calculate employer FICA liability
030401	K3057	Ability to calculate federal tax deposits
030401	K3063	Ability to calculate employer total tax liability
030500	Net, Disposable, Take Home Pay	
030501	K3058	Ability to calculate net pay
030501	K3059	Ability to calculate disposable earnings
030501	K3060	Ability to calculate take home pay
030501	K3061	Ability to calculate total deductions (voluntary/involuntary)
030501	K3062	Ability to calculate total payroll (gross pay, voluntary/involuntary deductions, employer cost)

Domain 4 - Payroll Process and Systems		
040100	Maintain master file components	
040101	K4001	Knowledge of master file components
040200	Concepts and Functionalities	
040201	K4004	Knowledge of employee self-service
040201	K4005	Knowledge of system data edits
040201	K4006	Knowledge of interfaces to/from payroll systems
040201	K4007	Knowledge of batch and hash totals
040201	K4008	Knowledge of correction processes
040201	K4009	Knowledge of online processing
040201	K4010	Knowledge of real-time processing
040201	K4011	Knowledge of batch processing
040201	K4012	Ability to validate accuracy of accumulator updates
040201	K4013	Ability to validate test results
040201	K4014	Knowledge of system security
040201	K4015	Knowledge of an integrated system
040201	K4016	Knowledge of computer functionality
040201	K4017	Knowledge of payroll system reports and schedules
040201	K4018	Knowledge of purpose of testing (unit, parallel)
040300	Disaster Recovery	
040301	K4019	Knowledge of components of a disaster recovery plan
040301	K4020	Ability to develop procedures for a disaster recovery plan
040400	Selection	
040401	K4024	Knowledge of system selection process steps
040401	K4025	Knowledge of needs analysis
040401	K4026	Knowledge of Request for Proposal (RFP)
040401	K4027	Knowledge of advantages/disadvantages of payroll system alternatives
040401	K4028	Knowledge of system capabilities
040500	Implementation/Upgrades	
040501	K4031	Knowledge of steps required to implement system
040501	K4032	Knowledge of steps required to upgrade system
040501	K4033	Ability to evaluate system performance
040600	Maintenance/Updates	
040601	K4036	Knowledge of steps required to update system
040601	K4037	Knowledge of appropriate backup procedures
040601	K4038	Knowledge of system documentation

Domain 5 - Accounting		
050100 Accounting Principles		
050101	K5000	Knowledge of accounting principles (e.g., matching, consistency, cost)
050101	K5001	Knowledge of account classifications
050101	K5002	Knowledge of accounting periods
050101	K5003	Knowledge of accruals and reversals
050101	K5004	Knowledge of purpose of payroll journal entries
050101	K5005	Knowledge of components of income statement
050101	K5006	Knowledge of components of balance sheet
050101	K5007	Knowledge of impact of asset, liability and expense accounts on financial statements
050101	K5008	Knowledge of repayment of wages
050200 General Ledger Account Classification		
050201	K5010	Knowledge of appropriate account balances
050201	K5011	Knowledge of impact of debits/credits to account balances
050300 Payroll Journal Entry		
050301	K5014	Ability to record payroll transactions
050301	K5015	Ability to record compound journal entry
050301	K5016	Ability to record accruals/reversals
050301	K5017	Knowledge of journal entry process (record - post)
050400 Account Reconciliation		
050401	K5019	Ability to reconcile general ledger payroll accounts
050401	K5020	Knowledge of purpose to reconcile

Domain 6 - Management & Administration		
060100	Policies & Procedures	
060101	K6001	Knowledge of the payroll department's objective
060101	K6002	Knowledge of documentation processes
060101	K6003	Ability to develop department processes
060101	K6004	Ability to implement department processes
060101	K6005	Ability to organize department processes
060200	Auditing	
060201	K6010	Knowledge of purpose of segregating job duties
060201	K6011	Knowledge of purpose of physical payout
060201	K6012	Knowledge of definition of phantom employee
060201	K6013	Ability to validate source data input/output
060201	K6014	Knowledge of reconciliation of output reports to tax filing information
060201	K6015	Ability to reconcile payroll output reports to accounts payable
060201	K6016	Ability to reconcile payroll output reports to third-party payees
060201	K6017	Knowledge of check processing and printing controls
060201	K6018	Knowledge of nondiscrimination testing
060201	K6019	Knowledge of SAS 70
060201	K6020	Knowledge of internal controls
060201	K6021	Knowledge of internal/external audits
060201	K6022	Ability to identify and correct amounts out of balance
060300	Staffing, Employee Development & Core Competencies	
060301	K6026	Knowledge of payroll staff's skills and abilities
060301	K6027	Knowledge of employee performance evaluation and development plans
060301	K6028	Knowledge of benchmarking
060301	K6029	Ability to effectively segregate job duties
060301	K6030	Knowledge of training resources
060301	K6031	Skill to effectively interview job candidates
060301	K6032	Ability to prepare job descriptions
060400	Management Skills & Practices	
060401	K6036	Knowledge of budgeting
060401	K6037	Knowledge of business planning concepts, methods and resources
060401	K6038	Knowledge of time management techniques
060401	K6039	Knowledge of team building techniques
060401	K6040	Ability to effectively manage interpersonal relationships
060401	K6041	Ability to delegate appropriately
060401	K6042	Knowledge of effective business management practices
060401	K6043	Ability to recognize and implement customer service rewards
060401	K6044	Knowledge of and Ability to apply management practices
060500	Communication	
060501	K6046	Knowledge of effective communication techniques