

Knowledge Skills and Abilities (KSA) Tested		
Fundamental Payroll Certification		
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
010200	Fair Labor Standards Act	
010201	K1009	Knowledge of employee classification (exempt/nonexempt)
010201	K1010	Knowledge of definition of the workweek
010201	K1011	Knowledge of definition of 8/80 rule
010201	K1012	Knowledge of requirements for changing workweek
010201	K1013	Knowledge of compensable time (e.g. meal, rest, waiting periods; unauthorized
010201	K1014	Knowledge of acceptable worktime rounding practices
010201	K1015	Knowledge of regular rate of pay components
010201	K1016	Knowledge of minimum wage requirements
010201	K1017	Knowledge of federal minimum wage rate
010201	K1018	Knowledge of allowable tip credit
010201	K1019	Knowledge of tip pay requirements
010201	K1020	Knowledge of effect of tip credit on minimum wage
010201	K1021	Knowledge of overtime requirements
010201	K1022	Knowledge of child labor restrictions
010201	K1023	Knowledge of white collar exemption classification
010201	K1024	Knowledge of components governed under FLSA
010300	Employment Taxes	
010301	K1027	Knowledge of federal employment tax requirements
010301	K1028	Knowledge of federal income tax withholding requirements
010301	K1029	percentage)
010301	K1030	Knowledge of supplemental payment taxation methods (flat rate, aggregate)
010301	K1031	Knowledge of social security tax withholding requirements
010301	K1032	Knowledge of social security wage base
010301	K1033	Knowledge of social security tax withholding rate
010301	K1034	Knowledge of Medicare tax withholding requirements
010301	K1035	Knowledge of Medicare wage base
010301	K1036	Knowledge of Medicare tax withholding rate
010301	K1037	Knowledge of backup withholding requirements
010301	K1038	Knowledge of AEIC requirements - Retired Effective 01/01/2011
010301	K1039	Knowledge of FUTA wage base
010301	K1040	Knowledge of FUTA tax rate
010301	K1041	Knowledge of FUTA tax credit

010400		Employee Benefits
010401	K1047	Knowledge of impact of taxable benefits
010401	K1048	Knowledge of impact of non-taxable benefits
010401	K1049	Knowledge of a qualified plan (e.g. retirement plans; cafeteria plans)
010401	K1050	Knowledge of a non-qualified plan (e.g. retirement plans)
010401	K1051	Knowledge of grossing up taxable benefits
010401	K1052	Knowledge of imputing fringe benefits
010500		Employee/Employer Forms
010501	K1054	Knowledge of purpose of Form I-9
010501	K1055	Knowledge of purpose of Form SS-5
010501	K1056	Knowledge of purpose of Form SS-8
010501	K1057	Knowledge of purpose of Form W-2
010501	K1058	Knowledge of purpose of Form W-2c
010501	K1059	Knowledge of purpose of Form W-3
010501	K1060	Knowledge of purpose of Form W-4
010501	K1061	Knowledge of purpose of Form W-5
010501	K1062	Knowledge of purpose of Form 940
010501	K1063	Knowledge of purpose of Form 941
010501	K1064	Knowledge of purpose of Form 944
010501	K1065	Knowledge of purpose of Form 945
010501	K1066	Knowledge of purpose of Form 1099 MISC
010501	K1067	Knowledge of purpose of Form 4070
010501	K1068	Knowledge of purpose of Form 8109 - Retired Effective 01/01/2011
010600		Professional Responsibility
010601	K1073	Knowledge of necessity to maintain confidentiality of employer/employee data
010601	K1074	Ability to identify breach of confidentiality
010601	K1075	Knowledge of resources available to stay abreast of legislative and regulatory
010601	K1076	Ability to apply legislative & regulatory standards
010601	K1077	Ability to apply departmental procedures
010700		Methods and Timing of Pay
010701	K1081	Knowledge of allowed pay vehicles (e.g., cash, check, direct deposit, paycards)
010701	K1082	Knowledge of NACHA role
010701	K1083	Knowledge of ACH components
010701	K1084	Knowledge of ACH process
010701	K1085	Knowledge of transit routing numbers
010701	K1086	Knowledge of direct deposit authorization
010701	K1087	Knowledge of prenotification process
010701	K1088	Knowledge of direct deposit reversal timing
010701	K1089	Knowledge of pay card reversal timing
010701	K1090	Knowledge of process for payment reissues
010701	K1091	Knowledge of impact of federal banking holidays
010701	K1092	Knowledge of constructive receipt
010701	K1093	Knowledge of pay frequency/method governance
010800		Customer Service
010801	K1096	Ability to communicate effectively
010801	K1097	Ability to respond efficiently to customer request
010801	K1098	Knowledge of customer service principles
010801	K1099	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 FMLA basic requirements
020201	K2006	Knowledge of DOL regulations impacting payroll
020201	K2007	Knowledge of IRC Sec. 125 (basic requirements)
020201	K2008	Knowledge of IRC Sec. 132 (income exclusion basics)
020201	K2009	Knowledge of taxation of imputed income (e.g., GTL)
020201	K2010	Knowledge of taxation of wages paid to deceased employees
020201	K2011	Knowledge of deferred compensation regulations
020201	K2012	Knowledge of Form I-9 requirements
020201	K2013	Knowledge of Form 668-D requirements
020201	K2014	Knowledge of Form 668-W requirements
020201	K2015	Knowledge of Form W-4 requirements
020201	K2016	Knowledge of Form W-5 requirements
020201	K2017	Knowledge of child support withholding order regulations
020201	K2018	Knowledge of wage attachment/garnishment rules (Consumer Credit Protection
020201	K2019	Knowledge of SSA's SSNVS options
020201	K2020	Knowledge of repayment of employer provided loans
020201	K2021	Knowledge of New Hire Reporting
020201	K2022	Knowledge of wage assignments
020201	K2023	Knowledge of supplemental wages
020300		Reporting
020301	K2026	Knowledge of Form W-2 reporting/filing requirements
020301	K2027	Knowledge of Form W-2 box by box reporting requirements
020301	K2028	Knowledge of Form W-3 reporting/filing requirements
020301	K2029	Knowledge of Form 940 reporting/filing requirements
020301	K2030	Knowledge of Form 941 reporting/filing requirements
020301	K2031	Knowledge of Form 944 reporting/filing requirements
020301	K2032	Knowledge of Form 945 reporting/filing requirements
020301	K2033	Knowledge of Form 1099-R and 1099-MISC reporting/filing requirements
020301	K2035	Knowledge of tax deposit methods (e.g., electronic)
020301	K2036	Knowledge of tax deposit frequency
020400		Record Retention
020401	K2043	Knowledge of IRS requirements
020401	K2044	Knowledge of FLSA requirements
020401	K2045	Knowledge of FMLA requirements
020401	K2046	Knowledge of USCIS requirements

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	Ability to calculate AEIC - Retired Effective 01/01/2011
030101	K3007	Knowledge of federal standard mileage rates
030101	K3008	Knowledge of awards and prizes income inclusion
030101	K3009	Knowledge of awards and prizes income exclusion
030101	K3010	Knowledge of transit/parking/commuting taxation/limits
030101	K3011	Ability to calculate employer paid taxes (gross-up)
030101	K3012	Ability to calculate imputed income (e.g. GTL, personal use of company car,
030101	K3013	Knowledge of taxable income (e.g. GTL, personal use of company car, mileage,
030101	K3014	Knowledge of non-taxable income (e.g. GTL, personal use of company car,
030101	K3015	Ability to calculate federal taxable wages (fit, social security, Medicare)
030101	K3016	Ability to calculate supplemental income
030101	K3017	Ability to calculate hours worked (e.g. regular, overtime)
030101	K3018	Ability to calculate pay for specific hours worked (e.g. regular, overtime)
030200 Involuntary Deductions		
030201	K3025	Ability to calculate withholding for wages paid to deceased employees
030201	K3026	rate, aggregate)
030201	K3027	Ability to calculate social security tax withholding
030201	K3028	Ability to calculate Medicare tax withholding
030201	K3029	Ability to calculate federal withholding taxes
030201	K3030	Ability to calculate child support withholding
030201	K3031	Ability to calculate federal tax levy
030201	K3032	Ability to calculate creditor garnishment
030201	K3033	Ability to calculate backup withholding
030201	K3034	Ability to calculate FICA tax withholding
030300 Voluntary Deductions (pre and post tax)		
030301	K3037	Ability to calculate deferred compensation contributions
030301	K3038	Ability to calculate Sec. 125 components (caf� plan contributions)
030301	K3039	Ability to calculate other deductions (e.g. union dues, savings bonds)
030400 Employer Taxes and Contributions		
030401	K3044	Ability to calculate FUTA tax liability
030401	K3045	Ability to calculate employer social security liability
030401	K3046	Ability to calculate employer Medicare liability
030401	K3047	Ability to calculate employer FICA liability
030401	K3048	Ability to calculate federal tax deposits
030401	K3054	Ability to calculate employer total tax liability
030500 Net, Disposable, Take Home Pay		
030501	K3049	Ability to calculate net pay
030501	K3050	Ability to calculate disposable earnings
030501	K3051	Ability to calculate take home pay
030501	K3052	Ability to calculate total deductions (voluntary/involuntary)
030501	K3053	Ability to calculate total payroll (gross pay, voluntary/involuntary deductions,

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 system data edits
040201	K4005	Knowledge of interfaces to/from payroll systems
040201	K4006	Knowledge of batch and hash totals
040201	K4007	Knowledge of correction processes
040201	K4008	Knowledge of online processing
040201	K4009	Knowledge of realtime processing
040201	K4010	Knowledge of batch processing
040201	K4011	Ability to validate accuracy of accumulator updates
040201	K4012	Ability to validate test results
040201	K4013	Knowledge of system security
040201	K4014	Knowledge of an integrated system
040201	K4015	Knowledge of employee self-service
040300	Auditing	
040301	K4018	Knowledge of purpose of segregating job duties
040301	K4019	Knowledge of purpose of physical payout
040301	K4020	Knowledge of definition of phantom employee
040301	K4021	Ability to validate source data to input/output
040301	K4022	Knowledge of reconciliation of output reports to general ledger
040301	K4023	Ability to reconcile payroll output reports to third party payees
040301	K4024	Knowledge of check processing and printing controls
040301	K4025	Ability to identify and correct amounts out of balance

Domain 5 ACCOUNTING		
050100	Accounting Principles	
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 repayment of wages
050200	General Ledger Account Balance	
050201	K5007	Knowledge of appropriate account balances
050201	K5008	Knowledge of impact of debits/credits to account balances
050300	Payroll Journal Entry	
050301	K5011	Ability to record payroll transactions
050301	K5012	Ability to record compound journal entry
050301	K5013	Ability to record accrual/reversals
050302	K5014	Knowledge of journal entry process (record - post)