

Knowledge, Skills and Abilities Tested
Certified Payroll Professional
Effective 9/14/2013

Domain 1 - Core Payroll Concepts		
010100 Worker Status		
010100	K1100	Knowledge of worker classification criteria
010100	K1101	Ability to identify worker as an employee
010100	K1102	Ability to identify worker as an independent contractor
010100	K1103	Ability to identify worker as a temporary agency/leased employee
010100	K1104	Knowledge of purpose of Form SS-8
010100	K1105	Knowledge of employer obligations for temporary agency/leased employee
010100	K1106	Knowledge of common law test
010100	K1107	Knowledge of Reasonable Basis Test (Safe Harbor Rules - Sec. 530 Revenue Act of 1978)
010100	K1108	Ability to identify worker as a statutory employee
010100	K1109	Ability to identify worker as a statutory non-employee
010100	K1110	Ability to identify key control factors for classifying employees under the DOL standards
010200 Fair Labor Standards Act		
010200	K1200	Knowledge of minimum wage requirements
010200	K1201	Knowledge of federal minimum wage rate
010200	K1202	Knowledge of regular rate of pay components
010200	K1203	Knowledge of overtime requirements
010200	K1204	Knowledge of acceptable work time rounding practices
010200	K1205	Knowledge of tip pay requirements
010200	K1206	Knowledge of allowable tip credit
010200	K1207	Knowledge of effect of tip credit on minimum wage
010200	K1208	Knowledge of employee classification (exempt/nonexempt)
010200	K1209	Knowledge of white collar exemption classifications
010200	K1210	Knowledge of white collar exemption job duties
010200	K1211	Knowledge of salary requirements for exempt employees
010200	K1212	Knowledge of definition of the workweek
010200	K1213	Knowledge of compensable time (e.g. meal, rest, waiting periods; unauthorized overtime)
010200	K1214	Knowledge of definition of 8/80 rule
010200	K1215	Knowledge of definition of fluctuating workweek
010200	K1216	Knowledge of requirements for changing workweek
010200	K1217	Knowledge of child labor restrictions
010200	K1218	Knowledge of components governed under FLSA
010200	K1219	Knowledge of compensatory time off in lieu of overtime pay
010200	K1220	Knowledge of public sector workweek and compensatory time off
010200	K1221	Knowledge of the public service contract acts (e.g. Davis-Bacon, Walsh-Healey, Service Contract)
010300 Employment Taxes		
010300	K1300	Knowledge of federal employment tax requirements
010300	K1301	Knowledge of federal income tax withholding requirements
010300	K1302	Knowledge of federal income tax withholding methods (wage bracket, percentage)
010300	K1303	Knowledge of supplemental payment taxation methods (flat rate, aggregate)
010300	K1304	Knowledge of FUTA wage base
010300	K1305	Knowledge of FUTA tax rate
010300	K1306	Knowledge of FUTA tax credit
010300	K1307	Knowledge of income included in / excluded from FUTA wages
Domain 1 - Core Payroll Concepts		
010300	K1308	Knowledge of social security wage base

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010300	K1309	Knowledge of social security tax withholding rate
010300	K1310	Knowledge of social security tax withholding requirements
010300	K1311	Knowledge of Medicare wage base
010300	K1312	Knowledge of Medicare tax withholding rate
010300	K1313	Knowledge of Medicare tax withholding requirements
010300	K1314	Knowledge of backup withholding requirements
010300	K1315	Knowledge of FICA withholding requirements
010300	K1316	Knowledge of FICA student exemption
010300	K1317	Knowledge of FICA Public Sector exemption
010300	K1318	Knowledge of public sector social security requirements
010300	K1319	Knowledge of Railroad Retirement Tax Act requirements
010300	K1320	Knowledge of application multi-state taxation rules to employees working in multiple states (e.g. SIT & SUD)
010400		Employee Benefits
010400	K1400	Knowledge of impact of taxable benefits
010400	K1401	Knowledge of impact of non-taxable benefits
010400	K1402	Knowledge of a qualified plan (e.g. retirement plans, awards, sec. 125, moving)
010400	K1403	Knowledge of a nonqualified plan (e.g. retirement plans, awards, moving)
010400	K1404	Knowledge of imputing fringe benefits
010400	K1405	Knowledge of grossing up taxable benefits
010400	K1406	Knowledge of adoption assistance
010400	K1407	Knowledge of nondiscrimination testing
010400	K1408	Knowledge of ACA
010500		Employee/Employer Forms
010500	K1500	Knowledge of purpose of Form I-9
010500	K1501	Knowledge of purpose of Form W-4
010500	K1502	Knowledge of purpose of Form W-4P
010500	K1503	Knowledge of purpose of Form W-4S
010500	K1504	Knowledge of purpose of Form 940
010500	K1505	Knowledge of purpose of Form 941
010500	K1506	Knowledge of purpose of Form 941-X
010500	K1507	Knowledge of purpose of Form 943
010500	K1508	Knowledge of purpose of Form 944
010500	K1509	Knowledge of purpose of Form 945
010500	K1510	Knowledge of purpose of Form W-2
010500	K1511	Knowledge of purpose of Form W-2c
010500	K1512	Knowledge of purpose of Form W-3
010500	K1513	Knowledge of purpose of Form W-3c
010500	K1514	Knowledge of purpose of Form W-9
010500	K1515	Knowledge of purpose of Form 1099-MISC
010500	K1516	Knowledge of purpose of Form 1099-R
010500	K1517	Knowledge of purpose of Form SS-5
010500	K1518	Knowledge of purpose of Form 1042
010500	K1519	Knowledge of purpose of Form 1042-S
010500	K1520	Knowledge of purpose of Form 1042-T
010500		Employee/Employer Forms
010500	K1521	Knowledge of purpose of Form 1096
010500	K1522	Knowledge of purpose of Form 8233

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010500	K1523	Knowledge of purpose of Form SS-4
010500	K1524	Knowledge of purpose of Form 1094-B
010500	K1525	Knowledge of purpose of Form 1094-C
010500	K1526	Knowledge of purpose of Form 1095-B
010500	K1527	Knowledge of purpose of Form 1095-C
010500	K1528	Knowledge of purpose of IRC Sec. 6056
010600	Professional Responsibility	
010600	K1600	Knowledge of necessity to maintain confidentiality of employer/employee data
010600	K1601	Knowledge of resources available to stay abreast of legislative and regulatory changes
010600	K1602	Ability to identify breach of confidentiality
010700	Methods and Timing of Pay	
010700	K1700	Knowledge of constructive receipt
010700	K1701	Knowledge of allowed pay vehicles (e.g., cash, check, direct deposit, pay cards)
010700	K1702	Knowledge of pay frequency/method governance
010700	K1703	Knowledge of NACHA role
010700	K1704	Knowledge of ACH components
010700	K1705	Knowledge of ACH process
010700	K1706	Knowledge of prenotification process
010700	K1707	Knowledge of transit routing numbers
010700	K1708	Knowledge of direct deposit authorization
010700	K1709	Knowledge of direct deposit reversal timing
010700	K1710	Knowledge of direct deposit reversal procedures
010700	K1713	Knowledge of impact of federal banking holidays
010700	K1715	Knowledge of stopping payment of checks
Domain 2 - Compliance/Research and Resources		
020100	Escheatment	
020100	K2100	Knowledge of escheat laws
020100	K2101	Knowledge of escheatment procedures
020200	Regulatory - Maintain compliance and accuracy of payroll processing	
020200	K2200	Ability to apply legislative & regulatory standards
020200	K2201	Knowledge of FMLA basic requirements
020200	K2202	Knowledge of supplemental wages
020200	K2203	Knowledge of tax deposit methods (e.g., electronic)
020200	K2204	Knowledge of child support withholding order regulations
020200	K2205	Knowledge of COBRA requirements
020200	K2206	Knowledge of employers required to use E-Verify
020200	K2207	Knowledge of ERISA requirements
020200	K2208	Knowledge of FMLA regulations
020200	K2209	Knowledge of Form 1042 reporting/filing requirements
020200	K2210	Knowledge of Form 1042-S reporting/filing requirements
020200	K2211	Knowledge of Form 1042-T filing requirements
020200	K2212	Knowledge of Form 1096 reporting/filing requirements
020200	K2213	Knowledge of Form 1099-MISC reporting/filing requirements
020200	K2214	Knowledge of Form 1099-R reporting/filing requirements
020200	K2215	Knowledge of Form 668-D requirements
020200	Regulatory - Maintain compliance and accuracy of payroll processing	
020200	K2216	Knowledge of Form 668-W requirements
020200	K2217	Knowledge of Form 940 line by line reporting requirements

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020200	K2218	Knowledge of Form 940 reporting/filing requirements
020200	K2219	Knowledge of Form 941 line by line reporting requirements
020200	K2220	Knowledge of Form 941 reporting/filing requirements
020200	K2221	Knowledge of Form 941-X reporting/filing requirements
020200	K2222	Knowledge of Form 943 reporting/filing requirements
020200	K2223	Knowledge of Form 944 reporting/filing requirements
020200	K2224	Knowledge of Form 945 reporting/filing requirements
020200	K2225	Knowledge of Form I-9 requirements
020200	K2226	Knowledge of Form W-2 box by box reporting requirements
020200	K2227	Knowledge of Form W-2 reporting/filing requirements
020200	K2228	Knowledge of Form W-2c reporting/filing requirements
020200	K2229	Knowledge of Form W-3 reporting/filing requirements
020200	K2230	Knowledge of Form W-3c reporting/filing requirements
020200	K2231	Knowledge of Form W-4 requirements
020200	K2232	Knowledge of Form W-4P requirements
020200	K2233	Knowledge of Form W-4S requirements
020200	K2234	Knowledge of Form W-9 requirements
020200	K2235	Knowledge of government agency notices
020200	K2236	Knowledge of HIPAA regulations
020200	K2237	Knowledge of Income Withholding for Support form
020200	K2238	Knowledge of IRCA requirements
020200	K2239	Knowledge of IRS regulations impacting payroll
020200	K2240	Knowledge of look-back period
020200	K2241	Knowledge of medical support order regulations
020200	K2242	Knowledge of New Hire Reporting
020200	K2243	Knowledge of non-tax deduction reporting (e.g. charitable contributions)
020200	K2244	Knowledge of options to verify social security numbers
020200	K2245	Knowledge of procedures when E-Verify identifies a tentative and final nonconfirmation
020200	K2246	Knowledge of Schedule B reporting/filing requirements
020200	K2247	Knowledge of tax deposit frequency
020200	K2248	Knowledge of the E-Verify program
020200	K2249	Knowledge of third-party sick pay requirements
020200	K2250	Knowledge of USCIS requirements
020200	K2251	Knowledge of wage assignments
020200	K2252	Knowledge of wage attachment/garnishment rules (e.g., Consumer Credit Protection Act - Bankruptcy)
020200	K2253	Knowledge of workers' compensation regulations
020200	k2254	Knowledge of DOL requirements
020200	k2255	Knowledge of federal tax levy requirements
020300		Reporting
020300	K2300	Knowledge of employee tip reporting
020300	K2301	Knowledge of allocated tips
020300	K2302	Knowledge of Form 8027 requirements
020300	K2303	Knowledge of merger/acquisition impact
020300		Reporting
020300	K2304	Knowledge of requirements for filing multiple worksite reports and census reports
020300	K2305	Knowledge of common paymaster rules

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020300	K2306	Ability to calculate social security and Medicare tax and FUTA when using the common paymaster rules
020300	K2307	Knowledge of common pay agent rules
020300	K2308	Ability to prepare Forms W-2 when using the common pay agent rules
020300	K2309	Knowledge of Form 941, Schedule D reporting/filing requirements
020300	K2310	Knowledge of Form 941, Schedule D line-by-line reporting requirements
020300	K2311	Knowledge of different types of merger transactions (e.g. asset purchase, statutory merger or consolidation)
020400		Record Retention
020400	K2400	Knowledge of IRS requirements
020400	K2401	Knowledge of FLSA requirements
020400	K2402	Knowledge of FMLA requirements
020400	K2403	Knowledge of USCIS requirements
020400	K2404	Knowledge of ERISA requirements
020400	K2405	Knowledge of EEOC and ADEA requirements
020500		Penalties
020500	K2500	Knowledge of IRS penalties
020500	K2501	Knowledge of DOL penalties
020500	K2502	Knowledge of USCIS penalties
020500	K2503	Knowledge of ACA penalties
020600		Global
020600	K2600	Ability to calculate federal income tax withholding for nonresident aliens
020600	K2601	Ability to calculate foreign currency conversions
020600	K2602	Ability to determine the resident/nonresident alien status under the substantial presence and lawful permanent resident tests
020600	K2603	Ability to identify expatriate employees
020600	K2604	Ability to manage payroll processes for expatriate employees
020600	K2605	Knowledge of a visas impact on federal tax withholding
020600	K2606	Knowledge of and ability to process foreign worker payments
020600	K2607	Knowledge of different types of visas
020600	K2608	Knowledge of employer tax reimbursement policies
020600	K2609	Knowledge of foreign earned income and housing cost exclusions
020600	K2610	Knowledge of foreign income exclusions/expatriate taxation
020600	K2611	Knowledge of Form 8233 requirements
020600	K2612	Knowledge of impact of visa status on taxation (e.g. F-1, J-1, etc.)
020600	K2613	Knowledge of managing international relationships
020600	K2614	Knowledge of Resident and nonresident alien taxation
020600	K2615	Knowledge of payroll processes for nonresident alien employees
020600	K2616	Knowledge of tax treaty benefits and limitations
020600	K2617	Knowledge of totalization agreements
Domain 3 - Calculation of the Paycheck		
030100		Compensation/Benefits
030100	K3100	Ability to calculate employer paid taxes (gross-up)
030100	K3101	Ability to calculate expatriate payments
030100	K3102	Ability to calculate FLSA overtime pay
030100	K3103	Ability to calculate FLSA regular rate of pay
030100		Compensation/Benefits
030100	K3104	Ability to calculate gross pay

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030100	K3105	Ability to calculate gross pay for tipped employees
030100	K3106	Ability to calculate hours worked (e.g. regular, overtime)
030100	K3107	Ability to calculate imputed income (e.g., GTL, personal use of company car, mileage)
030100	K3108	Ability to calculate pay for specific hours worked (e.g. regular, overtime)
030100	K3109	Ability to calculate piece rate pay (e.g. commissions)
030100	K3110	Ability to calculate supplemental wages
030100	K3111	Ability to calculate the repayment required when an employee is overpaid
030100	K3112	Ability to identify overpayment situations
030100	K3113	Knowledge of Special Accounting Rule
030100	K3114	Knowledge of accountable and non-accountable plans (e.g. business expense)
030100	K3115	Knowledge of awards and prizes income exclusion
030100	K3116	Knowledge of awards and prizes income inclusion
030100	K3117	Knowledge of educational assistance income exclusion
030100	K3118	Knowledge of educational assistance income inclusion
030100	K3119	Knowledge of federal standard mileage rates
030100	K3120	Knowledge of federal tax requirements for stock awards and purchases
030100	K3121	Knowledge of impact of stock awards
030100	K3122	Knowledge of impact of stock purchases
030100	K3123	Knowledge of impact(s) of third party payments (e.g., workers' comp, third-party sick)
030100	K3124	Knowledge of non-taxable income (e.g., fringe benefits, personal use of company car, mileage, relocation, awards and prizes, etc.)
030100	K3125	Knowledge of supplemental wage components
030100	K3126	Knowledge of taxable income (e.g., fringe benefits, personal use of company car, mileage, relocation, awards and prizes, etc.)
030100	K3127	Knowledge of taxation of imputed income (e.g., GTL, moving expense, personal use of company car, etc.)
030100	K3128	Knowledge of transit/parking/commuting taxation/limits
030200		Involuntary Deductions / Taxes
030200	K3200	Ability to calculate federal income tax withholding (wage bracket, percentage, flat rates, aggregate)
030200	K3201	Ability to calculate federal income tax withholding from qualified pension distributions
030200	K3202	Ability to calculate federal taxable wages (FIT, social security, Medicare)
030200	K3203	Ability to calculate federal withholding taxes
030200	K3204	Ability to calculate Medicare tax withholding
030200	K3205	Ability to calculate FICA tax withholding
030200	K3206	Ability to calculate social security tax withholding
030200	K3207	Ability to calculate withholding for wages paid after death
030200	K3208	Knowledge of taxation of wages paid to deceased employees
030200	K3209	Ability to calculate child support withholding
030200		Involuntary Deductions / Taxes
030200	K3210	Ability to calculate creditor garnishment
030200	K3211	Ability to calculate backup withholding
030200	K3212	Ability to calculate federal tax levy
030200	K3213	Ability to calculate Federal Agency garnishment
030200	K3214	Ability to calculate student loan garnishment
030200	K3215	Ability to calculate allowable employer deductions under FLSA (e.g., uniforms)
030200		Involuntary Deductions / Taxes
030200	K3216	Knowledge of electronic child support payments

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030200	K3217	Ability to calculate disposable earnings
030200	K3218	Ability to calculate take home pay
030300	Voluntary Deductions (Pretax and Post Tax)	
030300	K3300	Ability to calculate deferred compensation contributions
030300	K3301	Ability to calculate other deductions (e.g. union dues, wage assignment, Charitable Contributions)
030300	K3302	Ability to calculate Sec. 125 components (cafeteria plan contributions)
030300	K3303	Knowledge of IRC Sec. 125 (components of cafeteria plans)
030300	K3304	Knowledge of IRC Sec. 132 (components of exclusion from income)
030300	K3305	Knowledge of deferred compensation regulations (e.g., 401(k), 403(b), 457(b))
030300	K3306	Knowledge of repayment of employer provided loans
030300	K3307	Knowledge of DOL regulations impacting payroll
030300	K3308	Ability to calculate allowable employer deductions under FLSA (e.g., uniforms)
030300	K3309	Knowledge of IRC Sec. 129 (components of exclusion and limitations)
030400	Employer Taxes and Contributions	
030400	K3400	Ability to calculate FUTA tax liability
030400	K3401	Ability to calculate employer social security liability
030400	K3402	Ability to calculate employer Medicare liability
030400	K3403	Ability to calculate employer FICA liability
030400	K3404	Ability to calculate federal tax deposits
030400	K3405	Ability to calculate employer total tax liability
030500	Net Pay	
030500	K3500	Ability to calculate net pay
030500	K3501	Ability to calculate total deductions (voluntary/involuntary)
030500	K3502	Ability to calculate total payroll (gross pay, voluntary/involuntary deductions, employer cost)
Domain 4 - Payroll Process and Supporting Systems and Administration		
040100	Maintain Master File Components	
040100	K4100	Knowledge of master file components
040200	Concepts and Functionalities	
040200	K4200	Ability to evaluate system performance
040200	K4201	Knowledge of batch totals
040200	K4202	Knowledge of advantages/disadvantages of payroll system alternatives
040200	K4203	Knowledge of an integrated system
040200	K4204	Knowledge of batch processing
040200	K4205	Knowledge of computer functionality
040200	K4206	Knowledge of correction processes
040200	K4207	Knowledge of interfaces to/from payroll systems
040200	K4208	Knowledge of online processing
040200	K4209	Knowledge of payroll system reports and schedules
040200	Concepts and Functionalities	
040200	K4210	Knowledge of real-time processing
040200	K4211	Knowledge of Request for Proposal (RFP)
040200	K4212	Knowledge of system capabilities
040200	K4213	Knowledge of system data edits
040200	K4214	Knowledge of system security
040200	K4215	Knowledge of employee self-service
040300	Disaster Recovery Plan	
040300	K4300	Knowledge of Disaster Recovery Plans
040300	K4301	Knowledge of components of a disaster recovery plan

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040300	K4302	Ability to develop procedures for a disaster recovery plan
040300	K4303	Ability to validate test results
040400	Selection	
040400	K4400	Ability to identify project stakeholders
040400	K4401	Knowledge of gap analysis
040400	K4402	Knowledge of system selection process steps
040400	K4403	Knowledge of needs analysis
040500	Implementation/Upgrades	
040500	K4500	Ability to define workflow
040500	K4501	Ability to identify project team members
040500	K4502	Ability to map data for conversion
040500	K4503	Ability to reconcile converted data
040500	K4504	Knowledge of planning, developing and implementing user training
040500	K4505	Knowledge of purpose of testing (unit, parallel)
040500	K4506	Knowledge of steps required to implement system
040500	K4507	Knowledge of steps required to upgrade system
040600	Maintenance/Updates	
040600	K4600	Ability to perform system back up
040600	K4601	Ability to verify system updates and enhancements
040600	K4602	Knowledge of appropriate backup procedures
040600	K4603	Knowledge of steps required to update system
040600	K4604	Knowledge of system documentation
040700	Project Management	
040700	K4700	Ability to formulate and implement change plans
040700	K4701	Ability to conduct post project plan reviews
040700	K4702	Ability to develop a Request for Proposal
040700	K4703	Ability to evaluate Request for Proposal responses
040700	K4704	Ability to formulate and implement project plans
040700	K4705	Ability to interview vendors
040700	K4706	Ability to manage, analyze and assess project plans
040700	K4707	Ability to negotiate contracts
040700	K4708	Ability to engage stakeholders in project planning
040700	K4709	Knowledge of budgeting
040700	K4710	Knowledge of business planning concepts, methods and resources
Domain 5 - Payroll Administration and Management		
050100	Policies and Procedures (e.g., overtime, benefits, leave)	
050100	K5100	Ability to apply departmental procedures
050100	K5101	Ability to illustrate logical flow of processes
050100	K5102	Ability to implement department processes
050100	K5103	Ability to organize department processes
050100	K5104	Knowledge of documentation processes
050200	Staffing, Employee Development, and Core Competencies	
050200	K5200	Ability to delegate appropriately
050200	K5201	Ability to effectively manage interpersonal relationships
050200	K5202	Ability to prepare job descriptions
050200	Staffing, Employee Development, and Core Competencies	
050200	K5203	Knowledge of employee performance evaluation and development plans
050200	K5204	Knowledge of payroll staff's skills and abilities

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050200	K5205	Knowledge of training resources
050200	K5206	Skill to effectively interview job candidates
050300	Management Skills and Practices	
050300	K5300	Knowledge of benchmarking
050300	K5301	Knowledge of effective management practices
050300	K5302	Knowledge of service level agreements
050300	K5303	Knowledge of shared service environment
050300	K5304	Knowledge of team building techniques
050300	K5305	Knowledge of the payroll department's objective
050300	K5306	Knowledge of time management techniques
050300	K5307	Ability to apply management practices
050400	Communication / Customer Service	
050400	K5400	Ability to communicate effectively
050400	K5401	Ability to respond efficiently to customer request
050400	K5402	Knowledge of customer service principles
050400	K5403	Knowledge of effective communication techniques
050400	K5404	Knowledge of implications of governmental notices
050400	K5405	Knowledge of resources available for resolution of customer issues
Domain 6 - Audits		
060100	Internal Controls	
060100	K6100	Ability to develop department processes
060100	K6101	Ability to effectively segregate job duties
060100	K6102	Ability to identify fraudulent activity
060100	K6103	Ability to test internal controls
060100	K6104	Ability to update department processes
060100	K6105	Ability to validate accuracy of accumulator updates
060100	K6106	Knowledge of check processing and printing controls
060100	K6107	Knowledge of definition of phantom employee
060100	K6108	Knowledge of internal controls
060100	K6109	Knowledge of purpose of segregating job duties
060100	K6110	Knowledge of reconciliation of output reports to tax filing information
060100	K6111	Knowledge of Sarbanes-Oxley compliance
060100	K6112	Knowledge of Sarbanes-Oxley Act control requirements
060100	K6113	Knowledge of SSAE 16
060100	K6114	Knowledge of purpose of physical payout
060100	K6115	Knowledge of internal/external audits
060200	Payroll System Controls	
060200	K6200	Ability to analyze system operations
060200	K6201	Ability to reconcile payroll output reports to accounts payable
060200	K6202	Ability to reconcile payroll output reports to third-party payees
060200	K6203	Ability to validate source data input/output
060300	Accounting System Controls	
060300	K6300	Ability to identify and correct amounts out of balance
060300	K6301	Knowledge of accounting periods
060300	K6302	Knowledge of accounting principles (e.g., matching, consistency, cost)
060400	Third Party Controls	
060400	K6400	Knowledge of Collective Bargaining agreements
060400	K6401	Knowledge of third-party sick pay agreements

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060500 Audit Policies and Procedures		
060500	K6500	Ability to identify and correct amounts out of balance
060500	K6501	Ability to maintain confidentiality
060500	K6502	Knowledge of check processing and printing controls
060500	K6503	Knowledge of reconciliation of output reports to general ledger
060500	K6504	Knowledge of audit plans
Domain 7 - Accounting		
070100 Accounting Principles		
070100	K7100	Knowledge of accruals and reversals
070100	K7101	Knowledge of components of income statement
070100	K7102	Knowledge of components of balance sheet
070100	K7103	Knowledge of impact of asset, liability and expense accounts on financial statements
070100	K7104	Knowledge of accounting periods
070100	K7105	Knowledge of accounting principles (e.g., matching, consistency, cost)
070200 General Ledger Account Classification		
070200	K7200	Ability to identify elements of control source documents
070200	K7201	Knowledge of account classifications
070200	K7202	Knowledge of appropriate account balances
070300 Payroll Journal Entry		
070300	K7300	Ability to record accruals/reversals
070300	K7301	Ability to record compound journal entry
070300	K7302	Ability to record payroll transactions
070300	K7303	Knowledge of journal entry process (record - post)
070300	K7304	Knowledge of impact of debits/credits to account balances
070300	K7305	Knowledge of purpose of payroll journal entries
070300	K7306	Knowledge of repayment of wages
070400 Account Reconciliation		
070400	K7400	Ability to reconcile general ledger payroll accounts
070400	K7401	Knowledge of purpose to reconcile