

Knowledge, Skills and Abilities Tested
Fundamental Payroll Certification
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 |
| 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 | 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 |
| 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 | K1308 | Knowledge of social security wage base |
| 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 |
| 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 | 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 | K1504 | Knowledge of purpose of Form 940 |
| 010500 | K1505 | Knowledge of purpose of Form 941 |

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| 010500 | K1506 | Knowledge of purpose of Form 941-X |
| 010500 Employee/Employer Forms | | |
| 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 | K1515 | Knowledge of purpose of Form 1099-MISC |
| 010500 | K1517 | Knowledge of purpose of Form SS-5 |
| 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 |
| 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 | K2213 | Knowledge of Form 1099-MISC reporting/filing requirements |
| 020200 | K2215 | Knowledge of Form 668-D requirements |
| 020200 | K2216 | Knowledge of Form 668-W requirements |
| 020200 | K2219 | Knowledge of Form 941 line by line reporting requirements |
| 020200 | K2220 | Knowledge of Form 941 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 | K2229 | Knowledge of Form W-3 reporting/filing requirements |
| 020200 | K2231 | Knowledge of Form W-4 requirements |

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| 020200 | K2237 | Knowledge of Income Withholding for Support form |
| 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 | K2244 | Knowledge of options to verify social security numbers |
| 020200 | Regulatory - Maintain compliance and accuracy of payroll processing | |
| 020200 | K2247 | Knowledge of tax deposit frequency |
| 020200 | K2251 | Knowledge of wage assignments |
| 020200 | K2252 | Knowledge of wage attachment/garnishment rules (e.g., Consumer Credit Protection Act - Bankruptcy) |
| 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 |
| 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 | K2405 | Knowledge of EEOC and ADEA requirements |
| 020500 | Penalties | |
| 020500 | K2500 | Knowledge of IRS penalties |
| 020500 | K2501 | Knowledge of DOL penalties |
| Domain 3 - Calculation of the Paycheck | | |
| 030100 | Compensation/Benefits | |
| 030100 | K3100 | Ability to calculate employer paid taxes (gross-up) |
| 030100 | K3102 | Ability to calculate FLSA overtime pay |
| 030100 | K3103 | Ability to calculate FLSA regular rate of pay |
| 030100 | K3104 | Ability to calculate gross pay |
| 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 | K3115 | Knowledge of awards and prizes income exclusion |
| 030100 | K3116 | Knowledge of awards and prizes income inclusion |
| 030100 | K3119 | Knowledge of federal standard mileage rates |
| 030100 | K3124 | Knowledge of non-taxable income (e.g., fringe benefits, personal use of company car, mileage, |
| 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 | 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 |

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| 030200 | K3208 | Knowledge of taxation of wages paid to deceased employees |
| 030200 | K3209 | Ability to calculate child support withholding |
| 030200 | K3210 | Ability to calculate creditor garnishment |
| 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 Involuntary Deductions / Taxes | | |
| 030200 | K3216 | Knowledge of electronic child support payments |
| 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 |
| 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 | K4201 | Knowledge of batch totals |
| 040200 | K4203 | Knowledge of an integrated system |
| 040200 | K4204 | Knowledge of batch processing |
| 040200 | K4206 | Knowledge of correction processes |
| 040200 | K4207 | Knowledge of interfaces to/from payroll systems |
| 040200 | K4208 | Knowledge of online processing |
| 040200 | K4210 | Knowledge of real-time processing |
| 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 | K4303 | Ability to validate test results |
| Domain 5 - Payroll Administration and Management | | |
| 050100 Policies and Procedures (e.g., overtime, benefits, leave) | | |
| 050100 | K5100 | Ability to apply departmental procedures |
| 050100 | K5104 | Knowledge of documentation processes |
| 050300 Management Skills and Practices | | |
| 050300 | K5305 | Knowledge of the payroll department's objective |
| 050400 Communication / Customer Service | | |
| 050400 | K5400 | Ability to communicate effectively |

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| 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 | K6104 | Ability to update department processes |
| 060100 | K6105 | Ability to validate accuracy of accumulator updates |
| 060100 | K6107 | Knowledge of definition of phantom employee |
| 060100 | K6108 | Knowledge of internal controls |
| 060100 | K6109 | Knowledge of purpose of segregating job duties |
| 060100 | K6114 | Knowledge of purpose of physical payout |
| 060200 Payroll System Controls | | |
| 060200 | K6201 | Ability to reconcile payroll output reports to accounts payable |
| 060200 | K6202 | Ability to reconcile payroll output reports to third-party payees |
| 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) |
| 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 |
| Domain 7 - Accounting | | |
| 070100 Accounting Principles | | |
| 070100 | K7100 | Knowledge of accruals and reversals |
| 070100 | K7101 | Knowledge of components of income statement |
| 070100 | K7104 | Knowledge of accounting periods |
| 070100 | K7105 | Knowledge of accounting principles (e.g., matching, consistency, cost) |
| 070200 General Ledger Account Classification | | |
| 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 | K7401 | Knowledge of purpose to reconcile |
| | | |