American Payroll Association
2015 Survey of Salaries and the Payroll Profession

About Your Organization

1. Which ONE of the following best describes your organization? *(Check only ONE)*

    ### Education
    ☐ Pre-K thru HS (public)
    ☐ Pre-K thru HS (private)
    ☐ Post-Secondary (public)
    ☐ Post-Secondary (private)
    ### Finance
    ☐ Banking & Credit Agencies
    ☐ Insurance
    ☐ Securities & Commodities Brokers
    ☐ All Other Finance
    ### Government
    ☐ Federal
    ☐ State (excluding Education)
    ☐ Local (excluding Education)
    ### Retail Trade
    ☐ Eating & Drinking
    ☐ Food Stores
    ☐ All Other Retail

    ### Manufacturing
    ☐ Chemicals & Allied Products
    ☐ Electric & Electronic
    ☐ Food
    ☐ Lumber & Wood Products
    ☐ Machinery (except Electrical)
    ☐ Metal Industries
    ☐ Petroleum, Refining & Related Products
    ☐ Printing, Publishing
    ☐ Textiles
    ☐ Transportation Equipment
    ☐ All Other Manufacturing
    ### Services
    ☐ Business services
    ☐ Health
    ☐ Hotels
    ☐ Legal Services
    ☐ All Other Services

    ### Other Industries
    ☐ Agriculture, Livestock, Forestry, Fisheries
    ☐ Communications
    ☐ Construction
    ☐ Consulting
    ☐ Entertainment
    ☐ Mining
    ☐ Oil & Gas Extraction
    ☐ Religious (except Schools)
    ☐ Transportation Service
    ☐ Travel Industry
    ☐ Utilities
    ☐ Wholesale Sales
    ☐ Other *(specify)* _____

About Your Payroll Staff

2. Does your payroll department provide payroll functions at more than one job site?   ☐ Yes ☐ No

    If Yes: a. At how many job sites are payroll functions performed?   #_____ job sites

    b. Do any of these job sites include payroll department employees working from their homes as telecommuters? ☐ Yes ☐ No

    If Yes: How many telecommuter job sites?   #_____ telecommuter job sites

    c. Are you reporting activities and salaries for all payroll sites in this survey?   ☐ Yes ☐ No

    If No: Which payroll jobs are being reported? _____

3. How many people are employed in your payroll department? Please convert part-time employees to full-time equivalents. *(Use 2,080 hours per year for conversion of part-time to FTE; give answer for each; if none, write "0")*

    #_____ full-time   #_____ FTE part-time

4. What is the highest level of education completed by each of the **full-time** employees in this payroll unit? Please write the number of full-time payroll employees at each level. *(Give answer for each; if none, write "0")*

    #_____ High school diploma or lower   #_____ Associate's degree

    #_____ Bachelor's degree   #_____ Master's degree or higher

    (Total should equal answer given in question 3 for full-time)

5. Which of the following certifications are held by employees in this department? Please write the number of employees (full-time and/or part-time) holding each certification. *(Give answer for each; if none, write "0")*

    #_____ Certified Payroll Professional (CPP)   #_____ Senior Professional in Human Resources (SPHR)

    #_____ Fundamental Payroll Certification (FPC)   #_____ Certified Employee Benefit Specialist (CEBS)

    #_____ Certified Public Accountant (CPA)   #_____ Certified Accounts Payable Professional (CAPP)

    #_____ Certified Compensation Professional (CCP)   #_____ Certified Accounts Payable Associate (CAPA)

    #_____ Professional in Human Resources (PHR)

6. On average, how many hours of professional development on payroll-related issues are offered each year to payroll staff?

#_____ Average hours for entry-level staff   #_____ Average hours for senior-level staff

#_____ Average hours for intermediate-level staff   #_____ Average hours for certified staff

(Give answer for each; if none, write "0")

7. What is your budget for training and education of payroll staff for the current fiscal year? *(If none, write "0")*

$_____

Payroll Processing

8. Where does the payroll function report in your organization? *(Check only ONE)*

☐ Payroll is a stand-alone department   ☐ Payroll is a unit within an accounting or finance department
☐ Payroll is a unit within the human resources   ☐ Payroll is a unit within a shared services department
    department   ☐ Other *(specify)* _____

9. Which methods are used to input payroll data? *(Check all that apply)*

☐ Batch input by payroll   ☐ File transfers from internal systems   ☐ Web-based input by payroll
☐ System input by payroll   ☐ File transfers from external systems   ☐ Web-based input by managers (self-service)
☐ Batch input by others   ☐ System input by others   ☐ Web-based input by employees (self-service)
☐ File transfers by payroll   ☐ Voice response by employees   ☐ Other *(specify)* _____

10. Which of the following pay frequencies does your organization use? *(Check all that apply)*

☐ Weekly   ☐ Semimonthly   ☐ Other *(specify)* _____
☐ Biweekly   ☐ Monthly

11. What is the pay frequency of the largest payroll? *(Check only ONE)*

☐ Weekly   ☐ Semimonthly   ☐ Other *(specify)* _____
☐ Biweekly   ☐ Monthly

12. Approximately what percentage of your organization's payroll is delivered by: *(Give answer for each; if none, write "0")*

_____ % paper paycheck   _____ % direct deposit   _____ % paycard   _____ % other

13. Approximately what percentage of your organization's pay statements are delivered by: *(Answer each; if none, write "0")*

_____ % email   _____ % self-service posting   _____ % paper pay statements   _____ % other

14. How many regularly scheduled paydays were handled by payroll staff in 2014 (excluding off-cycle and special payrolls such as bonuses)? For example, a monthly payroll with 12 paydays plus a weekly payroll with 52 paydays equals a total of 64 paydays handled.

#_____ paydays handled in 2014

15. Approximately how many paychecks, direct deposits of pay, and/or paycard transactions were processed by payroll staff in 2014 (include off-cycle payments; only count an employee once if they receive a paycheck and direct deposit)?

#_____ paychecks, direct deposits of pay, and/or paycard transactions processed in 2014

16. Out of the total number of payments made to employees in 2014 (*your answer to the previous question*), approximately how many of these were off-cycle payments (bonuses, manual checks, adjustments, corrections, etc.)?

#_____ off-cycle payments in 2014

17. How frequently do you schedule off-cycle payments?

☐ Daily   ☐ Every other day   ☐ Weekly   ☐ As required

18. What is the approximate total payroll operating budget for 2015? Include only payroll staff salaries, benefits, and all other direct costs related to payroll processing. Do not include costs that apply to the whole organization, such as employment taxes.

$_____ payroll operating budget in 2015

19. Approximately how many W-2s did your organization issue for calendar year 2014? #_____ W-2s issued for 2014

20. What percentage of your organization's 2014 W-2s was delivered to your employees electronically? *(If none, write "0")*

_____ % electronic W-2s issued for 2014

21. In how many U.S. states or territories (including Washington, D.C., Puerto Rico, U.S. Virgin Islands, and Trust Territories) does your organization pay and report employee wages?

       #_____ U.S. states / territories

22. Does your organization pay expatriate employees? ☐ Yes   ☐ No

   If Yes: a. How many expatriate employees do you pay?   #_____ expatriate employees
            b. In how many foreign countries do you pay them? #_____ foreign countries

23. Does your organization pay local national employees? ☐ Yes   ☐ No

   If Yes: a. How many local national employees do you pay?   #_____ local national employees
            b. In how many foreign countries do you pay them? #_____ foreign countries

24. Name the three foreign countries where you pay the most employees outside the U.S. (U.S. expatriates and local nationals).

    #1_____   #2_____   #3_____ *(If none, write "0")*

25. How many nonresident alien employees in the U.S. does your organization pay? *(If none, write "0")*

       #_____ nonresident alien employees in the U.S.

26a. Does your organization have any nonexempt employees? ☐ Yes   ☐ No

26b. What percentage of nonexempt employees report their time manually (for example, on a time sheet) and what percentage report via an automated method? *(Give answer for each; total should equal 100%; if none, write "0")*

    _____% report time manually   _____% report time via an automated method

27. Which automated methods are used by nonexempt employees to report their time? *(Check **all** that apply)*
    ☐ Badge reader   ☐ Web-based input
    ☐ Interactive voice response (telephone)   ☐ Other *(specify)* _____
    ☐ Biometric device (hand reader; optical scan)   ☐ None (no automated methods are used)

28. What percentage of your exempt employees report their time worked? _____ % report time worked

Payroll Department Functions

29. Which functions are performed by your organization's payroll staff? *(Check **all** that apply)*

☐ Accounts payable	☐ Expense reimbursements	☐ Bank account reconciliation
☐ Ad hoc reports	☐ Independent contractor payments	☐ Control validation
☐ Benefits program management	☐ Labor and cost accounting	☐ Deduction processing
☐ Benefits program administration	☐ Payroll accounting	☐ Document management
☐ Check distribution	☐ Payroll tax disbursement / reporting	☐ Employee time processing
☐ Compensation program management		☐ General ledger reconciliation
☐ Employee data management	☐ Personnel records administration	☐ IT liaison and testing
☐ Employee inquiries	☐ Salary budgeting	☐ Training and development
☐ Employee services	☐ State and local tax filing	☐ W-2 reprints
☐ Federal tax filing	☐ Time and attendance	☐ ACH processing and transfer
☐ General ledger interface	☐ Workers' compensation plan	☐ Transfer of information to payroll card provider
☐ Sarbanes-Oxley compliance	☐ Year-end and period-end closing	

30. Which types of payments, other than wage and salary payments, are made to employees through the payroll system? *(Check **all** that apply)*

☐ Business expense reimbursements	☐ Petty cash	☐ Travel reimbursements
☐ Commission payments	☐ Relocation (moving) expenses	☐ Tuition reimbursements
☐ Pension payments	☐ Stock purchase sales	☐ Other *(specify)* _____

31. Does your organization collect a fee from employees who request a replacement Form W-2? ☐ Yes ☐ No

    If Yes: What is the fee for a replacement Form W-2? $_____

32. Does your organization provide replacement Forms W-2 through self-service?
☐ Yes   ☐ No

33. Approximately what percentage of your organization's employees require the following payroll deductions? *(Give answer for each; if none, write "0")*

_____% child support orders   _____% student loan garnishments   _____% state tax levies

_____% federal tax levies   _____% creditor garnishments   _____% bankruptcy orders

34. Approximately how many garnishment payments of all types (both by check and electronic payments) did your organization make in 2014? *(If none, write "0")*

#_____ garnishment payments in 2014

35. Does your organization collect an administrative fee from employees whose earnings are subject to:

☐ Withholding for child support   ☐ Creditor garnishments

☐ Both   ☐ Neither / Not allowed by state law

36. Is your largest payroll integrated with an HRIS (Human Resource Information System)?   ☐ Yes ☐ No

If Yes: Does payroll staff maintain the HRIS (for example, keeping benefits or personnel records up-to-date)?

☐ Yes ☐ No

37. Approximately what percentage of your organization's employee benefits recordkeeping (with or without an HRIS) is handled by payroll staff?

☐ Less than 15%   ☐ 15% – 24%   ☐ 25% – 49%   ☐ 50% – 84%   ☐ 85% or more

38. For which of the following types of payroll-related products / services does someone in the payroll department recommend or approve acquisitions? *(Check all that apply)*

☐ Payroll processing hardware   ☐ Unemployment insurance processing

☐ Payroll processing software   ☐ Outsourcing vendors (for example, service providers)

☐ Paycards   ☐ Other products / services *(specify)* _____

☐ Training   ☐ No one in the payroll department recommends or approves any acquisitions

☐ Other payroll technology

39. How is your organization's payroll processing handled? *(Check only ONE)*

☐ All in-house (company-developed system)   ☐ All by a service provider outside the U.S.

☐ All in-house (licensed system)   ☐ All by a service provider within the U.S.

☐ Part in-house licensed system, part by a service provider (within or outside the U.S.)

40. How does your payroll technology provide employee self-service? *(Check all that apply)*

☐ Personal computer   ☐ Kiosk   ☐ Voice response   ☐ Smartphone   ☐ Tablet

In-House Payroll Processing Systems *(Answer questions 41 through 45 if payroll processing is all or part in-house)*

41. Does your organization plan to outsource all or part of your payroll processing in the future?   ☐ Yes ☐ No / don't know

If Yes: a. When does your organization plan to begin outsourcing all or part of your payroll processing?

☐ 2015   ☐ 2016   ☐ 2017 or later

b. Why does your organization plan to outsource all or part of your payroll processing? *(Check all that apply)*

☐ Cost   ☐ Flexibility   ☐ Other *(specify)* _____

☐ Customer service   ☐ Management decision

42. When was the last time your organization began using new payroll processing software?

☐ In the last year   ☐ 1 to < 2 years ago   ☐ 2 to < 5 years ago   ☐ 5 years ago or longer

43. What was the source of the last-installed payroll processing software?

☐ Purchased from a vendor   ☐ Licensed from a vendor

44. What was the approximate cost of building / acquiring and installing this last-installed payroll processing software?

    $_____

45. Does your organization plan to purchase / license new payroll-related software in the future? ☐ Yes ☐ No / don't know

    If Yes: a. When does your organization plan to implement the new payroll software?

        ☐ 2015   ☐ 2016   ☐ 2017 or later

        b. What is the anticipated amount of the planned expense? $_____

If all or part of the payroll is processed by a service provider, answer questions 46 & 47.
If none of the payroll is processed by a service provider, go to question 48.

Outsourced Payroll Processing

46. In what year did your organization begin using a service provider? _____

47. Does your organization plan to bring all or part of your payroll processing in-house in the future?

    ☐ Yes ☐ No *(if No, skip to question 48)*

    If Yes: a. When does your organization plan to bring all or part of your payroll processing in-house?

        ☐ 2015   ☐ 2016   ☐ 2017 or later

        b. Why does your organization plan to bring payroll processing in-house? *(Check **all** that apply)*
        ☐ Cost   ☐ Flexibility   ☐ System integration
        ☐ Customer service   ☐ Management decision ☐ Other *(specify)* _____

Payroll Staff Salaries

48. Please refer to the "Position Descriptors" document accessible by using a link in the web survey.

    For each listed position that matches a full-time job in your organization, please record:
    a. column: The number of employees who hold that job.
    b. columns: Employees' current annual base salaries (excluding benefits and other compensation). You may list up to four employees holding the same position.
    c. columns: The starting base salary for each job and the starting base salary if the employee is a CPP.

	(a.) # of FT employees in this job	(b.) Annual base salary #1	Annual base salary #2	Annual base salary #3	Annual base salary #4	(c.) Starting base salary	Starting base salary for CPP
Payroll Practitioner / Administrator							
Payroll Clerk / Assistant (A)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Practitioner I (Entry-level) (B)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Practitioner II (Intermediate) (C)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Practitioner III (Senior) (D)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Administrator (E)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Lead Payroll Administrator (F)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Management							
Payroll Supervisor (G)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Manager / Director (H)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Director / Vice President of Payroll (I)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Technical / Professional Staff							
Accounting Clerk (J)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Accountant / Payroll Analyst (K)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Records / Benefits Administrator (L)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Tax Administrator (M)	#_____	$_____	$_____	$_____	$_____	$_____	$_____

	(a.) # of FT employees in this job	(b.) Annual base salary #1	Annual base salary #2	Annual base salary #3	Annual base salary #4	(c.) Starting base salary	Starting base salary for CPP

Payroll Systems / Information Technology

	(a.)	(b.)				(c.)	
Data Processing / Entry Operator (N)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Lead Operator (O)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Systems Coordinator (P)	#_____	$_____	$_____	$_____	$_____	$_____	$_____
Payroll Systems Analyst (Q)	#_____	$_____	$_____	$_____	$_____	$_____	$_____

49. How many people are employed by your <u>entire</u> organization? Please convert part-time employees to full-time equivalents (FTE). (*Use 2,080 hours per year for conversion of part-time to FTE; give answer for each; if none, write "0"*)

    #_____ full-time   #_____ FTE part-time

50. What is the location of all or most of the payroll-related jobs listed in question 48?
    ☐ Metro area with a population of 1,000,000 or more   ☐ Metro area with a population of 50,000 to 249,999
    ☐ Metro area with a population of 500,000 to 999,999   ☐ City of 10,000 to 49,999
    ☐ Metro area with a population of 250,000 to 499,999   ☐ Town of fewer than 10,000 / rural area

51. What was the annual gross revenue of your entire organization for the most recent year?
    ☐ Less than $50 million   ☐ More than $1 billion – less than $5 billion
    ☐ $50 million – $100 million   ☐ $5 billion – $10 billion
    ☐ More than $100 million – less than $500 million   ☐ More than $10 billion
    ☐ $500 million – $1 billion

52. Has your organization been involved in a merger, acquisition, or divestiture in the last two years?   ☐ Yes ☐ No

If Yes: 53a. How has the number of employees you pay at your organization been impacted by being involved in a merger, acquisition, or divestiture?
        ☐ Pay more employees now
        ☐ Pay fewer employees now
        ☐ Pay same number of employees now

53b. How has the payroll staff at your organization been impacted by being involved in a merger, acquisition, or divestiture?
        ☐ Payroll staff has increased
        ☐ Payroll staff has decreased
        ☐ Payroll staff is unchanged

_____

Thank you for participating – your responses are greatly appreciated!