

APA Position Descriptors

A job title alone is not sufficient in determining which payroll position best fits the job duties. Please carefully study all position descriptors to determine the survey position that best matches the duties and responsibilities of your job and other payroll-related jobs at your organization. If your organization has payroll positions that do not match any of the jobs in this survey, please submit the job descriptions for such positions to certification@americanpayroll.org so these positions may be considered for future surveys.

Payroll Practitioner/Administrator

A. Payroll Clerk/Assistant

Performs a variety of routine office/clerical duties such as filing, coding, posting, and typing. May require keyboard skills and elementary knowledge of word processing, spreadsheet, or database programs. Generally requires 6 months to 1 year of office experience. Does not require payroll or accounting knowledge. Works under close supervision.

B. Payroll Practitioner I (Entry-level)

Performs tasks to establish and maintain employee/payroll records. Duties may include checking and auditing timekeeping records for compliance with established standards, maintaining time and attendance records, entering new hires into the payroll system, posting changes in pay and tax status, and miscellaneous changes. Tasks are generally routine and require little or no deviation from established procedures. Works under close supervision. Usually requires a high school diploma or equivalent and a good math/accounting aptitude. This entry-level position requires office experience plus knowledge of calculator and word processing and spreadsheet programs. This position is generally found only in payroll departments of 3 or more people. FPC designation preferred.

C. Payroll Practitioner II (Intermediate)

Performs a wide variety of record keeping and payroll processing activities, including computing wage and overtime payments, calculating and recording payroll deductions, processing requests for paycheck advances, and processing terminations. Operates all departmental equipment. Although duties normally follow established procedures, responsibilities may include routine, minor corrections to make documents acceptable for processing. Works under general supervision. Requires 1 to 2 years of related experience and normally requires specific bookkeeping/accounting/payroll training. FPC designation preferred.

D. Payroll Practitioner III (Senior)

Performs all duties of Payroll Practitioner I and II and other duties including balancing and controlling earnings and deduction totals, calculating and preparing general ledger entries, inspecting automated system output such as registers and standard reports, determining and correcting out-of-balance conditions, preparing and filing tax reports, gathering payroll data for inclusion in financial statements, and researching and preparing special reports for management, calculating military and jury duty pay, and processing garnishments and levies. May train less experienced payroll practitioners and direct their daily work. Requires 2 to 4 years of payroll experience and may require experience with a specific payroll system. May require an associate's degree or equivalent experience. FPC or CPP designation preferred.

E. Payroll Administrator (1-Person Payroll Department)

Performs all activities necessary to process 1 or more payrolls, including maintaining related records, filing tax reports and voluntary deduction reports, processing involuntary deductions such as levies and garnishments, preparing accounting transactions and documents, documenting and updating procedures, and preparing special reports for management. As the highest-ranking employee whose primary responsibility is payroll, incumbent is solely responsible for all payroll and related activities. Responsibilities generally encompass a single payroll for a smaller organization. Typically requires 3 to 5 years of payroll experience and may require an associate's degree or equivalent training and education beyond high school. CPP designation preferred. Title of this position is irrelevant so long as the position is the only payroll position in an organization.

F. Lead Payroll Administrator (2- or 3-Person Unit)

Performs and supervises all activities necessary to process 1 or more payrolls, including maintaining related records, filing tax reports and voluntary deduction reports, processing involuntary deductions such as levies and garnishments, preparing accounting transactions and documents, documenting and updating procedures, and preparing special reports for senior management. Supervises or leads a team of 1 or 2 Payroll Practitioners or assistants. Usually requires 3 to 5 years of payroll experience and typically requires an associate's degree or equivalent training and education beyond high school. CPP designation preferred. This is typically a "working supervisor" who spends more than 50% of time personally performing payroll processing and related activities. If incumbent spends more than 50% of time planning, coordinating, and supervising, match the position to one of the payroll management positions.

Payroll Management

G. Payroll Supervisor

Supervises 2 or more Payroll Practitioners in carrying out responsibility for payroll preparation/production in the payroll department. Reports to the top payroll position or to a Payroll Manager. Typically requires 3 to 5 years of payroll experience and an associate's degree or equivalent training and education. This is a unit supervisor in a department where one unit is responsible for payroll preparation/processing and one or more other units are responsible for tax reporting/records and benefits administration/payroll systems. CPP designation preferred. This is not the most senior payroll position.

H. Payroll Manager/Director

Manages the activities of 2 or more units within a large centralized payroll department in carrying out responsibility for payroll preparation/processing and one or more related responsibilities such as tax reporting, benefits-records administration, or payroll systems maintenance. Generally will have one or more Payroll Supervisors as direct reports. Alternately, this employee may manage a regional or sectional payroll and related activities in an organization that has multiple stand-alone payrolls reporting to a centralized payroll authority. Generally requires 5 or more years of payroll or closely related experience. May require a bachelor's degree in accounting, business, or a related field. CPP designation preferred. This position reports to the most senior payroll position. If this employee spends more than 50% of time personally performing payroll processing and related activities, match the position to Lead Payroll Administrator.

I. Director/Vice President of Payroll

As the most senior person in the organization whose primary responsibility is payroll and related activities, incumbent directs the activities of the senior payroll management team and respective staff members. Incumbent develops and controls all tasks necessary to accomplish the organization's payroll processing objectives, including relationships with internal and external auditors and state and federal agencies. More than 50% of incumbent's time is spent on corporate payroll strategy, planning, communications, and marketing the payroll function and related services. Generally requires 5 to 7 years of payroll or closely related experience. May require a bachelor's degree in accounting, business, or a related field. CPP designation preferred. Regardless of title, this is the most senior payroll position in the organization; the primary task is managing and directing the activities of others.

Technical/Professional Staff

J. Accounting Clerk

Performs a variety of accounting clerical tasks involving the preparation and maintenance of financial and related records. Duties may include auditing and reconciling bank statements, clearing payroll accounts and maintaining payroll general ledger accounts, and remitting taxes, levies, and garnishments. This is generally an intermediate position requiring knowledge of accounting terminology and methods, standard office procedures, and 1 to 2 years of related experience.

K. Payroll Accountant/Payroll Analyst

Maintains payroll-related accounts and is responsible for the reconciliation and accuracy of one or more accounts within a complex accounting system. Prepares various accounting papers, schedules, exhibits, and summaries. Determines the need for new accounts and revisions in the account structure. Researches and advises payroll staff concerning the accounting treatment of complex transactions. May perform periodic internal audits of various payroll areas and prepare materials for external or internal auditors. Generally requires a bachelor's degree in accounting and 2 to 4 years of related experience. FPC or CPP designation preferred. This is the most senior position in which the incumbent's primary responsibility is payroll accounting.

L. Payroll Records/Benefits Administrator

Maintains payroll and related records recording the accumulation and use of vacations, holidays, sick days, and miscellaneous leaves of absence. May calculate deductions for group health, life, and disability insurance premiums and communicate to employees and payroll staff. May prepare premium reports and communicate with insurance carriers and other program vendors. May administer a variety of voluntary deductions such as United Way contributions, U.S. government bond purchases, and stock purchase plans. May administer pension benefits, retirement programs, 401(k) plan contributions and disbursements, and contributions to various thrift plans. This is the most senior position in which the primary responsibility is payroll-related leave and benefit records administration. Generally requires 2 to 4 years of related experience. May require a related degree or equivalent technical training. FPC or CPP designation preferred.

M. Payroll Tax Administrator

Responsible for all payroll tax activities, including compliance with local, state, and federal regulations and filing local, state, and federal payroll tax returns. May supervise 1 or more subordinates in the calculation and reporting of tax liabilities, in responding to questions and special requests from employees and regulatory agencies, in researching laws and regulations regarding taxes and payroll withholding procedures, and in preparing budgets, projections, and special reports for senior management. This is the most senior position in which the incumbent's primary responsibility is payroll taxes. Generally requires 2 to 4 years of related experience. May require supervisory experience. May require a bachelor's degree in accounting or equivalent technical training. CPP designation preferred.

Payroll Systems/Information Technology

N. Data Processing/Entry Operator

Uses computer terminal to input payroll data. Deciphers, translates, and codes complex alpha numeric payroll data and verifies input for accuracy and completeness. Does not require knowledge of payroll processing. Generally requires 1 to 2 years of related data entry experience.

O. Lead Operator

In addition to coding complex alpha numeric payroll data and verifying data input, may direct the work of subordinate or less experienced operators. Follows standard procedures to balance and control payroll system input and output. May set up coding procedures or format source documents for coding. Generally requires 2 to 3 years of related experience.

P. Payroll Systems Coordinator

Acts as liaison between payroll department and data processing, systems, or Information Systems department to ensure payroll staff understanding and implementation of payroll system requirements and revisions. Works closely with payroll staff in identifying need for system revisions, formulating system requests and recommendations, and analyzing post-implementation results of system changes. Keeps payroll staff informed of easier, quicker methods available for their use. Requires 3 to 5 years of experience with automated payroll systems and extensive knowledge of specific payroll systems. Generally requires excellent written and oral communications skills. FPC or CPP designation preferred.

Q. Payroll Systems Analyst

Prepares detailed design and program specifications for automated payroll systems. Verifies and evaluates payroll program specifications created by programmers. May provide work direction to programmers. Implements and maintains payroll systems developed in-house. May implement and maintain payroll systems purchased from outside vendors. Prepares feasibility studies of potential systems modifications and changes. May act as liaison between payroll and systems to ensure documentation of system functions and capabilities and to facilitate the training of payroll staff in the use of the automated system. Generally requires 3 to 4 years of related experience as a systems analyst and may require specific training in payroll and accounting systems. FPC or CPP designation preferred.