ABSTRACT
        The general purpose of the occupational analysis is
to provide workable, basic information dealing with the many and
varied duties performed in the payroll clerk occupation. The document
opens with a brief introduction followed by a job description. The
bulk of the document is presented in table form. Ten duties are
broken down into a number of tasks and for each task a two-page table
is presented, showing on the first page: tools, equipment, materials,
objects acted upon; performance knowledge (related also to decisions,
cues and errors); safety--hazard; and on the second page: science;
math--number systems; and communications (performance modes,
examples, and skills and concepts.) The duties include: supervising
activities of payroll department; maintaining department personnel
level; maintaining and establishing communications of the payroll
department; preparing employer tax reports; establishing and
maintaining files; preparing individual employee records; computing
wages, salaries, and payroll deductions; paying the payroll; and
posting wages and salary data. Appended are lists of general office
supplies and safety hazards and precautions. (BP)

Occupational Analysis

PAYROLL CLERK

AN ANALYSIS OF THE PAYROLL CLERKING OCCUPATION

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The occupational analysis project was conducted by The Instructional Materials Laboratory, Trade and Industrial Education, The Ohio State University in conjunction with the State Department of Education, Division of Vocational Education pursuant to a grant from the U.S. Office of Education.

The Occupational Analysis project was proposed and conducted to train vocational educators in the techniques of making a comprehensive occupational analysis. Instructors were selected from Agriculture, Business, Distributive, Home Economics and Trade and Industrial Education to gain experience in developing analysis documents for sixty-one different occupations. Representatives from Business, Industry, Medicine, and Education were involved with the vocational instructors in conducting the analysis process.

The project was conducted in three phases. Phase one involved the planning and development of the project strategies. The analysis process was based on sound principles of learning and behavior. Phase two was the identification, selection and orientation of all participants. The training and workshop sessions constituted the third phase. Two-week workshops were held during which teams of vocational instructors conducted an analysis of the occupations in which they had employment experience. The instructors were assisted by both occupational consultants and subject matter specialists.

The project resulted in producing one hundred two trained vocational instructors capable of conducting and assisting in a comprehensive analysis of various occupations. Occupational analysis data were generated for sixty-one occupations. The analysis included a statement of the various tasks performed in each occupation. For each task the following items were identified: tools and equipment; procedural knowledge; safety knowledge; concepts and skills of mathematics, science and communication needed for successful performance in the occupation. The analysis data provided a basis for generating instructional materials, course outlines, student performance objectives, criterion measures as well as identifying specific supporting skills and knowledge in the academic subject areas.

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PREFACE

In considering the position of a payroll clerk and developing the duties and tasks for this position, we first had to define what is meant by a payroll clerk. We based our definition on the Dictionary of Occupational Titles, Sections 215.488 and 219.138. We took into consideration that these duties and tasks might be performed by a person who works in a very small company where the payroll clerk is in charge of all phases of the payroll or by a person who works for a multi-million dollar business where a payroll clerk might perform only one payroll task. We acknowledge the fact that payroll tasks may be done by a computer or other sophisicated equipment; however our task analysis is based on the manual method.

It is best that a payroll clerk have basic arithmetic skills and knowledge of arithmetic concepts, be familiar with accounting terminology and concepts with emphasis on payroll procedures. It is also felt that a payroll clerk needs basic skills of use of 10-key adding machine and typewriter. Also a payroll clerk should be able to perform repetitive tasks for an extended length of time and should be aware of apparent discrepancies which is defined as arithmetic errors which may be detected upon applying a reasonability test or by applying an accuracy check (ie: transposition errors, extention error, mistakes in recording names and/or figures, etc.).

ACKNOWLEDGMENT

We wish to acknowledge the valuable assistance rendered by the following subject matter specialists. They provided input to the vocational instructors in identifying related skills and concepts of each respective subject matter area and served as training assistants in the analysis process during the two-week workshops.

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JOB DESCRIPTION

The payroll clerk does a variety of duties which includes the following: computes wages, posts wage data to payroll records, computes earnings from time sheets and work tickets, uses calculators, operates posting machines to compute income tax withholdings, social security payments, insurance, and credit-union payments and enters wages on the payroll register and employee earnings record. They may also prepare annual reports of earnings, income tax deductions, records of sick leave pay and nontaxable wages, prepare and distribute pay envelopes, compute bonuses, compute commissions, and compute piecework rates.

The payroll clerk may also be in a supervising position where they could do the following: supervise and coordinate activities of workers engaged in processing timecards, compiling statistics and calculating payrolls. They also determine from personnel records, names, rates of pay, occupations of new employees, and records this data on the payroll register. They direct the computation and preparation of pensions, insurance and credit-union payments. Other important jobs are to review and approve payroll deductions, interpret company policies and government regulations in connection with payroll procedures, direct preparation of government reports and analyze pay-rolls for accuracy before extensions are made.

Based on Dictionary of Occupational Titles, page 522
                                        codes 215.488 and 219.138

Duty A   Supervising Activities of Payroll Department

1   Maintain office supplies inventory
2   Coordinate work of department
3   Evaluate employee morale
4   Maintain good human relations

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TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY -- HAZARD

Inventory records
Requisition forms
Typewriter
Calculator or adding machine
Supply catalogues
Telephone
	Sub-tasks
	
	Determine supplies required
	Establish amount of supplies needed
	  a) maximum inventory level
	  b) minimum inventory level
	Order supplies
	  a) requisition from company supply room
	  b) place order with individual companies
	  c) obtain approval
	Analyze potential of new items on the market
	Evaluate use or misuse of supplies
		See appendix

DECISIONS	CUES	ERRORS
Determine if inventory levels are satisfactory	Inventory changes Apparent discrepancies	Run short of supplies Out-of-date supplies

(TASK STATEMENT) MAINTAIN OFFICE SUPPLIES INVENTORY

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts will depend on items being ordered

Addition and subtraction of whole numbers
Multiplication and division with whole numbers
Addition and subtraction of decimal fractions
Multiplication and division of decimal fractions
Rounding off decimals and whole numbers
Read and interpret charts, tables, and/or graphs [price lists]
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
Ratio and proportion [rates]

COMMUNICATIONS

PERFORMANCE MODES

	EXAMPLES	SKILLS/CONCEPTS
Writing	Requisition forms, reports Inventory records Employee to machine Order letter content	Penmanship, comprehension, clarity of expression, vocabulary, spelling usage, mechanics of business letter, typing, adding machine
Speaking	Ordering by telephone	Dic enunciation, clarity of e sion
Reading	Supply catalogues	Compr nsion, technical terminology

(TASK STATEMENT)   COORDINATE WORK OF DEPARTMENT

TOOLS, EQUIPMENT, MATERIALS. OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY -- HAZARD
Calculator or adding machine Pertinent source documents Schedules and charts Typewriter Telephone	Sub-tasks Assign tasks to employees Verify tasks are completed Audit work for accuracy Approve work Route data Evaluation of work Maintain proper safety standards	See appendix

DECISIONS	CUES	ERRORS
Determine if work is accurate Determine if work load is equal	Apparent discrepancies Reasonability test Departmental efficiency	Extension errors Low office morale Lessened office efficiency

(TASK STATEMENT)   COORDINATE WORK OF DEPARTMENT

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts will depend on type of work supervisor is auditing

Estimation

Read and interpret charts, tables, and/or graphs [work schedule]

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Payroll codes, reading computer printout]

Property of comparison (greater than, less than, equal to)

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Evaluation Employee to machine	Penmanship, mechanics of writing memo, process report or instruction, clarity of expression, vocabulary, technical terminology, typing, use of calculator or adding machine
Speaking	Employee to employee	Enunciation, process report or instruction, appropriate diction, clarity of expression, persuasion
Reading	Computer printouts, reports, charts, schedules, memos	Technical terminology

TASK STATEMENT)   EVALUATE EMPLOYEE MORALE

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Productivity records Attendance records Efficiency records Morale or attitude surveys Typewriter	Sub-tasks Examine records of productivity Study turnover rate Study absenteeism and tardiness records Study grievances which are filed Conduct morale or attitude surveys	See appendix

DECISIONS

What changes need to be initiated

CUES

Data from records studied

ERRORS

Department inefficiency

ASK STATEMENT) EVALUATE EMPLOYEE MORALE

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts
Understand basic statistic concepts such as:
mean, median, mode, standard deviation

Locate by approximation rational numbers and integers
on the number line (sequential ordering)

Ratio and proportion

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Reports Employee to machine	Penmanship, recommendation report, technical terminology, mechanics of writing memo, detail and inference, logic, clarity of expression, typing
Speaking	Employee to employee	Recommendation report, poise, diction, enunciation, persuasion, clarity of expression
Reading	Records, surveys	Comprehension, technical terminology

TASK STATEMENT)   MAINTAIN GOOD HUMAN RELATIONS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD

Telephone	Sub-tasks
	
	Maintain high employee morale
	  a) Employee job satisfaction
	  b) Employee respect for co-workers and company
	  c) Proper use of authority
	  d) Insure acceptable pay standards
	  e) Let employee know exactly what is expected of him/her
	  f) Be consistent
	Coordinate well with other supervisors
		See appendix

DECISIONS	CUES	ERRORS
What changes need to be initiated	Data gathered Observations of employees	Employee disagreements

(TASK STATEMENT) MAINTAIN GOOD HUMAN RELATIONS

SCIENCE	MATH — NUMBER SYSTEMS
A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits: Honesty Accuracy Reliability Integrity Loyalty Adaptability Flexibility Confidentiality Perserverance	

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Person-to-person, telephone	Appropriate diction, clarity of expression, vocabulary, usage, logic, emotional appeals, technical terminology, poise, enunciation, persuasion

Duty B   Maintaining Department Personnel Level

      1   Keep proper number of employees in payroll department
      2   Train new employees
      3   Initiate status changes
      4   Maintain employee records

(TASK STATEMENT) KEEP PROPER NUMBER OF EMPLOYEES IN PAYROLL DEPARTMENT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Application Job description Personnel forms	Sub-tasks Interview applicants Select new employee Have all necessary forms completed (W-2, authorization cards, etc.) Evaluate the appropriate number of necessary job positions Obtain approval for hiring new employee	See appendix

DECISIONS	CUES	ERRORS
Determine who to hire Determine how many to recommend to hire	Personality Appearance Skills Background References	○ Over or under loaded personnel

(TASK STATEMENT) KEEP PROPER NUMBER OF EMPLOYEES IN PAYROLL DEPARTMENT

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts relating to establishing and maintaining payroll personnel

Ratio and proportion

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Interpret company policies	Appropriate diction, clarity of expression, vocabulary, details and inference, recommendation report, poise, enunciation
Writing	Interpret company policies, job description	Recommendation report, technical terminology, clarity of expression
Reading	Company policies, reports	Comprehension, terminology

TASK STATEMENT) TRAIN NEW EMPLOYEE

SAFETY — HAZARD	PERFORMANCE KNOWLEDGE	TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON
See appendix	Sub-tasks Orient employee as to company policies Explain specific duties and tasks Assign and explain preliminary tasks Gradually increase workload Check for accuracy	Payroll procedures manual Machines employee would use (ie: calculator, adding machine, typewriter, posting machine, postage meter, etc.)

ERRORS	CUES	DECISIONS
Dissatisfied employee or untrained employee	Apparent discrepancies	Determine if employee is prepared to advance to more difficult tasks

TASK STATEMENT)   TRAIN NEW EMPLOYEES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts relating to the entire scope of the tasks of a payroll clerk

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Interpret company policy pertaining to training procedures	Appropriate diction, clarity of expression, vocabulary, usage, emotional appeals, process report, description of mechanics, technical terminology, poise, enunciation, persuasion
Reading	Instructions	Comprehension, terminology, process/instructions

(TASK STATEMENT)   INITIATE STATUS CHANGES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Status changes forms Typewriter	Sub-tasks Initiate employee raises Promote employee Transfer employee Obtain management approval	See appendix
DECISIONS Determine who to promote Determine when to promote an employee Determine where to promote an employee	CUES Areas of proficiency Personnel records	ERRORS Promoting or transfering wrong employee

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts relating to company budget and particularly the pay scale

Addition and subtraction of whole numbers
[Compute new wages]

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perseverance

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Reports, forms	Clarity of expression, recommendation reports, vocabulary, usage, spelling, logic
Writing	Reports	Recommendation report, penmanship, mechanics of writing memo
	Employee to machine	Typing

(TASK STATEMENT)   MAINTAIN EMPLOYEE RECORDS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Employee history record Attendance list Evaluation forms Sick leave records File folders Filing cabinets Typewriter	**Sub-tasks** Keep attendance records Record status changes Maintain sick leave records Maintain vacation schedules Prepare employee's evaluation File records	See appendix

DECISIONS	CUES	ERRORS
Determine if work is accurate	Apparent discrepancies	Incorrect information recorded

MATH — NUMBER SYSTEMS

Addition and subtraction of whole numbers

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [filing codes for company]

Locate by approximation rational numbers and integers on the number line (sequential ordering)

Read and interpret charts, tables, and/or graphs [vacation schedules and other charts]

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

SKILLS/CONCEPTS

Penmanship, mechanics of writing memo, technical terminology, typing

Comprehension, technical terminology

COMMUNICATIONS

EXAMPLES

Records, interpret company policy
Employee to machine

Interpret company policy, records

PERFORMANCE MODES

Writing

Reading

Duty C   Maintaining and Establishing Communications of the Payroll Department

        1   Process incoming mail
        2   Process outgoing mail
        3   Greet and assist visitors
        4   Collect and provide data at meetings
        5   Prepare miscellaneous payroll reports

(TASK STATEMENT)   PROCESS INCOMING MAIL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD

Letter opener (electric or manual)
Time stamp
Routing slip
Sorting bins or trays
Photocopying machine
Mail register
Typewriter
	Sub-tasks
	
	Receive incoming mail
	  a) open
	  b) date
	  c) sort
	  d) route
	Keep mail records
	  a) register mail
	  b) prepare for filing
		See appendix

DECISIONS	CUES	ERRORS
Determine where to route mail Determine if work is accurate Determine whether to open mail	Apparent discrepancies Marked "personal"	Late mail delivery Loss of efficiency Open a personal letter by mistake Lost mail

MATH – NUMBER SYSTEMS

Locate by approximation, rational numbers and integers on the number line (sequential ordering) [dating]

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [coding]

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

COMMUNICATIONS

SKILLS/CONCEPTS

Process report, comprehension, speed

Penmanship, clarity of expression, vocabulary, usage, technical terminology, process report

Typing

EXAMPLES

Addresses, reports, interpret company policy

Records

Employee to machine

PERFORMANCE MODES

Reading

Writing

(TASK STATEMENT)   PROCESS OUTGOING MAIL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD

Envelopes
Letters
Postage meter or stamps
Folding machine
Addressing machine
Typewriter
	Sub-tasks
	
	Prepare mail
	  a) fold
	  b) insert
	  c) seal
	  d) stamp
	  e) write
	  f) address
	
	Approve outgoing mail
	  verify contents
	
	Trace mail
	
	Recall mail
		See appendix

DECISIONS	CUES	ERRORS

Class of mail to use (ie: 1st class 2nd class, 3rd class, 4th class, air mail, special delivery, special handling, certified, insured, and COD)	Type of mail:
	  bulk
	  importance
	  security needed
	  speed of delivery
		Lost mail
		Late mail
		Stolen mail
		Incorrectly addressed mail

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability

Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

Addition and subtraction of whole numbers
[how much postage]
Multiplication and division with whole numbers
Measures of weight
[weight of packages and letters]
Read and interpret charts, tables, and/or graphs
[interpret postage charts]
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[coding mail]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Records, reports, interpret company policy	Process report, comprehension, speed
Writing	Records	Penmanship, clarity of expression, vocabulary, usage, technical terminology, process report
	Employee to machine	Typing

(TASK STATEMENT) GREET AND ASSIST VISITORS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Pertinent source document Telephone	Sub-tasks Interpret company policy to visitors Welcome visitors Announce visitors Keep record of visitors	See appendix

DECISIONS	CUES	ERRORS
Determine what information would be given out Determine what visitors would be let beyond first door	Confidentiality of records, authorization Interpret company policy	Releasing information to unauthorized person

(TASK STATEMENT)   GREET AND ASSIST VISITORS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Employee to visitors Telephone	Appropriate diction, clarity of expression, usage, emotional appeals, poise, enunciation, persuasion, vocabulary
Writing	Records	Denotation, connotation words, vocabulary, detail/inference, logic

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(TASK STATEMENT)   COLLECT AND PROVIDE DATA AT MEETINGS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Pertinent source document	Sub-tasks Organize staff meetings Coordinate payroll department with rest of company Attend public relations meetings Obtain feedback for payroll department	See appendix

DECISIONS	CUES	ERRORS
Determine what information would be given out to employees and to other departments	Confidentiality of records and data	Release information to unauthorized persons

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(TASK STATEMENT) COLLECT AND PROVIDE DATA AT MEETINGS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Employee to employee at meetings	Diction, clarity of expression, vocabulary, logic, emotional appeals, recommendation reports, process reports, physical experiment report proposal, progress reports, poise, enunciation, persuasion
Writing	Reports, records	Detail inference, logic, denotative, connotative words, usage, spelling, diction, clarity of expression, vocabulary, logic, emotional appeal, recommendation report, process report, physical experiment reports poise, enunciation, persuasion
Reading	Reports, records	Comprehension

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(TASK STATEMENT)   PREPARE MISCELLANEOUS PAYROLL REPORTS

SAFETY – HAZARD	PERFORMANCE KNOWLEDGE	TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

See appendix	Sub-tasks
	
	Prepare accident reports
	Prepare hospitalization reports
	Prepare union reports and forms
	Prepare unemployment compensation forms and reports
	Prepare payroll statistics
	  a) total hours worked
	  b) overtime hours
	  c) overtime premium costs
	Supply data for references
		Typewriter
		Calculator or adding machine
		Employee history records
		Pertinent forms and reports
		Computer printouts

ERRORS Transposition errors Incorrect information recorded Late payments	CUES Apparent discrepancies	DECISIONS Determine if deadlines are met Determine if information is recorded accurately

(TASK STATEMENT)   PREPARE MISCELLANEOUS PAYROLL REPORTS

MATH – NUMBER SYSTEMS

Arithmetic and geometric
Basic skills and concepts with emphasis on:
 Constructing and interpreting graphs, tables, and charts

Basic statistical concepts and techniques

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Reports	Technical terminology, clarity of expression, vocabulary, usage, spelling, penmanship, recommendation report, mechanics of writing memo, process report, proposals, definition, typing
Reading	Interpret company policies pertaining to required payroll reports	Comprehension, speed, terminology

Duty D   Preparing Employer Tax Reports

    1   Prepare form W-2 (wage and tax statements)
    2   Prepare employer FICA and income tax forms
    3   Prepare city and state income tax forms
    4   Prepare federal and state unemployment forms

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(TASK STATEMENT)   PREPARE FORM W-2   (WAGE AND TAX STATEMENT)

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computer Typewriter Employee's earning record W-2 forms	Sub-tasks Record employee's tax number Record employee's name, address and social security number Record total income earned Record total Federal Income taxes withheld Record total taxable FICA wages Record total FICA taxes withheld Record total state taxes withheld Record total city taxes withheld Verify W-2 totals against ledger totals Distribute W-2's to employees	See appendix
DECISIONS Determine if information is recorded accurately Determine deadlines that need to be met	**CUES** Compare to ledger accounts Apparent discrepancies	**ERRORS** Transposition errors Incorrect information recorded Late filing of W-2 forms

(TASK STATEMENT)   PREPARE FORM W-2   (WAGE AND TAX STATEMENT)

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH – NUMBER SYSTEMS

Addition and subtraction of whole numbers
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[Social security number and employer identification number]
Properties of the addition and subtraction operations of the real numbers system (shortcuts)

i.e.   Inverse (check by subtraction) transposition error (division by 9)

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret government regulations pertaining to preparation of W-2 forms Working knowledges of terms and fundamentals of payroll procedures in preparation of W-2 forms	Comprehension, technical terminology
Writing	Forms	Penmanship, typing

(TASK STATEMENT) PREPARE EMPLOYER FICA AND INCOME TAX FORMS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Federal Tax Deposit (Form 50') Payroll register or computer printout Employer's quarterly Federal x Return (Form 941) Reconciliation of income tax withheld and transmittal of wage and tax statements (Form W-3) Adding machine or calculator Typewriter	Sub-tasks Compute amount of FICA from total taxable wages Compute amount of income tax withheld Transfer totals from payroll register to proper tax forms Prepare appropriate checks Verify accuracy Send forms to appropriate governmental agency or bank	See appendix

DECISIONS	CUES	ERRORS
Determine how often taxes must be paid Determine if figures are accurate Determine which tax form to use Determine filing deadline dates	Apparent discrepancies Governmental regulations	Late payment Transposition errors Inaccurate figures

(TASK STATEMENT)   PREPARE EMPLOYER FICA AND INCOME TAX FORMS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH - NUMBER SYSTEMS

Addition and subtraction of whole numbers, Multiplication and division with whole numbers, Addition and subtraction of decimal fractions, Multiplication and division of decimal fractions, Rounding off decimals and whole numbers, Locate by approximation rational numbers and integers on the number line (sequential ordering), [Alphabetical ordering of employee's names] [Transfer totals] Read and interpret charts, tables, and/or graphs, [FICA tables and income tax tables]   Change percents to decimals and decimals to percents,   Finding a percent of a number and estimation, Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal, [Social security number and employer identification number] Properties of the addition and subtraction operations of the real number system (shortcuts), i.e., Inverse (check-sub-traction) transposition error (division by 9)

COMMUNICATIONS

SKILLS/CONCEPTS

Comprehension, technical terminology

Penmanship, typing

EXAMPLES

Interpret governmental regulation pertaining to FICA and federal income taxes

Working knowledge of terms and fundamentals of FICA and federal income taxes

Forms

PERFORMANCE MODES

Reading

Writing

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(TASK STATEMENT)   PREPARE CITY AND STATE INCOME TAX FORMS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
City return of tax withheld State return of tax withheld Adding machine or calculator Typewriter Reconciliation of monthly or quarterly returns for city income tax withheld from wages Reconciliation of monthly or quarterly returns for state income tax withheld from wages	Sub-tasks Compute amount for city tax based on total wages paid Compute amounts for state tax based on total wages paid Prepare appropriate tax forms Prepare appropriate checks Verify for accuracy Send forms to appropriate governmental agency or bank	See appendix
DECISIONS Determine how often taxes must be paid Determine deadline dates Determine which tax form to use Determine if figures are accurate	**CUES** Apparent discrepancies Governmental regulations	**ERRORS** Late payment Transposition errors

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(TASK STATEMENT) PREPARE CITY AND STATE INCOME TAX FORMS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH — NUMBER SYSTEMS

Addition, subtraction, multiplication, and division of whole numbers, Addition, subtraction, multiplication and division of decimal fractions, Rounding off decimals and whole numbers, Locate by approximation rational numbers and integers on the number line (sequential ordering), [Alphabetical ordering of employee's names] [Transfer totals] Read and interpret charts, tables, and/or graphs, [State and city income tax tables] [FICA tables and income tax tables] Change percents to decimals and decimals to percents, Finding a percent of a number , also estimation, Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal, [Social security number and employer identification number] Properties of the addition and subtraction operations of the real number system (shortcuts) i.e., [Inverse (check by subtraction) transposition error (division by 9)]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret governmental regulations concerning city and state income taxes	Comprehension, technical terminology
	Working knowledge of terms and fundamentals of city and state income taxes	
	Employee to machine	Adding machine, computer, typewriter
	Machine to employee	Computer printouts, adding machine tapes
Writing	Forms	Penmanship, typing

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(TASK STATEMENT) PREPARE FEDERAL AND STATE UNEMPLOYMENT FORMS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computer Typewriter Payroll register State unemployment compensation forms Federal unemployment tax return- (Form 940) Schedule B-computation of taxable wages Employer's annual federal unemploy-ment tax return (Form 940) Form 940-Schedule A	Sub-tasks Select appropriate form Prepare state unemployment compen-sation and reconciliation following state's instructions using inform-ation found in payroll register Compute taxable wages for Schedule B Prepare Schedule A (credit for taxes paid to the state) Prepare Form 940 using information in Schedules A and B and the assigned contribution rate Prepare checks for payment of taxes Submit forms and payments to proper government agency	See appendix

DECISIONS	CUES	ERRORS
Determine filing deadlines Determine which form is needed Determine if information is accurate	Government regulations Apparent discrepancies	Late filing Incorrect information recorded

ASK STATEMENT)   PREPARE FEDERAL AND STATE UNEMPLOYMENT FORMS

SCIENCE	MATH - NUMBER SYSTEMS
A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits: Honesty Accuracy Reliability Integrity Loyalty Adaptability Flexibility Confidentiality Perserverance	Addition, subtraction, multiplication, and division of whole numbers, Addition, subtraction, multiplication, and division of decimal fractions, Rounding off decimals and whole numbers, Locate by approximation rational numbers and integers on the number line (sequential ordering), [Alphabetical ordering of employee's names] [Transfer totals] Read and interpret charts, tables, and/or graphs, [Federal and state unemployment forms] [FICA tables and income tax tables] [Change percents to decimals and decimals to percents] [Finding a percent of a number, also estimation] Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal, [Social security number and employer identification number] Properties of the addition and subtraction operations of the real number system (shortcuts) i.e., [Inverse (check by subtraction) transposition error (division by 9)]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret federal government regulations pertaining FUTA (Federal Unemployment Tax Act) Interpret state governmental regulations pertaining to unemployment taxes Computer to employee Employee to typewriter Employee to calculator or adding machine Employee to computer Forms	Comprehension, technical terminology
Writing		Penmanship, typing

Duty E   Establishing and Maintaining Files

       1   Set up filing system
       2   Prepare materials for the files
       3   Sort the materials
       4   Cross-reference material
       5   Arrange and place material
       6   Care for the records

49

(TASK STATEMENT)   SET UP FILING SYSTEM

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
		See appendix

	Sub-tasks
	
	Determine method of filing
	  alphabetical name
	  alphabetical subject
	  geographic
	  numeric
	  chronological
	Prepare file folders
	Arrange folders in drawers
	Label drawers
		ERRORS
		
		Inefficient system

File folders File cabinets Label file File guides-primary and secondary Drawer labels Typewriter	**CUES** Apparent discrepancies Rules of filing	
	DECISIONS Determine which method of filing to use Determine if filing rules are followed consistently	

(TASK STATEMENT)   SET UP FILING SYSTEM

MATH – NUMBER SYSTEMS

Locate by approximation rational numbers and integers on the number line (sequential ordering) [numeric or alphabetical according to system used]

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Coding system used by company]

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
	Interpret company policy pertaining to filing procedures	Classification, typing, penmanship, technical terminology, vocabulary, spelling
Writing	Knowledge of terms and procedures used in filing	
	Labels	Typing
Reading	Labels	Comprehension, speed, terminology

45

(TASK STATEMENT)   PREPARE MATERIALS FOR THE FILES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD

Materials to be filed
Colored pencil
	Sub-tasks
	
	Collect paper for files
	Inspect materials
	  release mark
	  examine for completeness
	  remove paper clips, rubber bands, or
	    straight pins
	Index materials
	  scan or read each document
	  determine how document is to be
	    filed
	Code each document
	  break into index units
	  write subject in upper right corner
		See appendix

DECISIONS Discriminate between documents to be filed Determine proper order	CUES Apparent discrepancies Rules of filing	ERRORS Misfiled documents

(TASK STATEMENT)   PREPARE MATERIALS FOR THE FILES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Flexibility
Confidentiality
Perserverance

MATH – NUMBER SYSTEMS

Locate by approximation rational numbers and integers on the number line (sequential ordering) [Sequence order-numerical filing with emphasis on decimals]

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Coding system used by company]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Interpret company policy pertaining to filing procedures Knowledge of terms and procedures used in preparing materials for the file	Classification, technical terminology, vocabulary, spelling, typing, penmanship
Reading	Documents	Comprehension, speed

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(TASK STATEMENT)   SORT THE MATERIAL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Sorting tray Material to be filed	Sub-tasks Break down into groupings Fine sort each grouping	See appendix

DECISIONS	CUES	ERRORS
Discriminate between materials	Rules of filing and the system used	Misfiled materials

(TASK STATEMENT) SORT THE MATERIAL

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH – NUMBER SYSTEMS

Locate the approximation rational numbers and integers on the number line (sequential ordering) [Sequential ordering numerical filing]
Property of comparison greater than, less than, equal to

COMMUNICATIONS

PERFORMANCE MODES

Reading

EXAMPLES

Interpret company policy pertaining to filing procedures
Knowledge of terms and procedures used in filing

SKILLS/CONCEPTS

Classification, speed. vocabulary

(TASK STATEMENT)   CROSS-REFERENCE MATERIAL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
File folders File labels Cross-reference sheets Photo copy machine	Sub-tasks Determine name or subject to be cross referenced Record on cross-reference sheet Prepare photo copy of original Prepare cross-reference guide Prepare (label, etc.) folder for cross-referenced material	See appendix

DECISIONS	CUES	ERRORS
Determine information that requires cross-referencing Use consistency in following rules and procedures in filing	Apparent discrepancies System used Rules of filing	Incomplete files

(TASK STATEMENT)   CROSS-REFERENCE MATERIAL

SCIENCE	MATH – NUMBER SYSTEMS
A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits: Honesty Accuracy Reliability Integrity Loyalty Adaptability Confidentiality Perserverance Flexibility	Locate by approximation rational numbers and integers on the number line (sequential ordering) [Sequential order with numeric filing] Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Coding system used by company]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company policy pertaining to filing procedures Knowledge of terms and procedures used in filing	Classification, speed, comprehension, technical terminology, vocabulary
Writing	Filling out cross-reference forms Employee to photo copy machine	Vocabulary, spelling, penmanship, typing

(TASK STATEMENT)　　ARRANGE AND PLACE MATERIAL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
File drawers File folders Material to be filed	Sub-tasks Place records in the file 　Locate proper file drawer 　Locate proper file folder 　If there is an individual 　　or special folder-file there 　If there is not a special 　　folder-file in miscellaneous 　　folder for the section Arrange material in folder 　Have the front of an item facing 　　the front of the folder 　With individual folders, arrange 　　according to date 　With miscellaneous folders, 　　arrange alphabetically	See appendix

DECISIONS	CUES	ERRORS
Select proper folder Determine how to arrange material in the folders	Apparent discrepancies Rules of filing	Misfiled information

(TASK STATEMENT)   ARRANGE AND PLACE MATERIAL

SCIENCE	MATH — NUMBER SYSTEMS
A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits: Honesty Accuracy Reliability Integrity Loyalty Adaptability Confidentiality Perserverance Flexibility	Locate by approximation rational numbers and integers on the number line (sequential ordering) [sequential order with numeric systems] Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Coding system used by company]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company policy pertaining to filing procedures Knowledge of terms and procedures in filing	Classification, technical terminology, vocabulary, speed, comprehension

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Microfilming equipment Photo copy equipment Record retention schedule Charge-out forms Out guides Out folders Carrier folder Substitution cards Requisition card Card tickler files Follow-up folders Microfilm reader	Sub-tasks Protect from destruction 　　Microfilm 　　Photo copy 　　Fire-proof files Lock confidential files Periodic analysis of records Transfer records from active to 　　unactive files Prepare record retention schedule Prepare charge out requisitions Follow-up 　　Prepare card tickler files and 　　　follow-up folders Retain files for legally acceptable 　　time periods	See appendix
DECISIONS Determine what protection device to use	**CUES** Apparent discrepancies Filing procedures for care of records	**ERRORS** Loss or destruction of records

(TASK STATEMENT) CARE FOR THE RECORDS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH – NUMBER SYSTEMS

Locate by approximation rational numbers and integers on the number line (sequential ordering) [Sequential ordering with numeric systems

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Coding system used by company for microfilming]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company policy pertaining to filing procedures Knowledge of terms and procedures in filing Employee to microfilming and photo copy machine	Comprehension, vocabulary, technical terminology
Writing	Filling out forms	Spelling, vocabulary, typing

Duty F   Preparing Individual Employee Records

1   Process employee application
2   Process employee withholding and other deduction authorizations
3   Up-date employee records

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(TASK STATEMENT)   PROCESS EMPLOYEE APPLICATION

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Employment application Employee's history record Files Typewriter Telephone	Sub-tasks Secure completed application Verify completeness of application Secure any additional information required (ie. social security no.) Obtain reference verification, if necessary Compute correct wage Record information on appropriate records File application in employee history record	See appendix
DECISIONS Determine if application is complete and accurate Verify employment position classification	**CUES** Company policy Apparent discrepancies	**ERRORS** Hiring under or over qualified person

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[Coding system used by company concerning employee records]

Read and interpret charts, tables, and/or graphs
[Wage or salary schedules]
[Basic arithmetic skills and concepts]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Speaking	Person-to-person, telephone	Poise, diction, enunciation
Writing	Letters Interoffice memos Filling out appropriate forms	Typing, penmanship, business letter format and content
Reading	Interpret company policy in processing applications	Comprehension, technical terminology instructions

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Employee Withholding Certificate (W-4, State, and appropriate authorization forms)	Sub-tasks	See appendix
Employee earnings record	Secure W-4 form from each employee	
Employee history record	Verify completeness of W-4 form	
Payroll register	Record data on employee earnings record	
File	Record data on history record	
Typewriter	Record data on payroll register	
Adding machine or calculator	File W-4 form	
Computer	Update records when necessary	
Telephone		
		ERRORS
		Incorrect information recorded
DECISIONS	**CUES**	
Determine completeness of W-4 form	Apparent discrepancies	
Determine accuracy of recorded data	Governmental regulations	

(TASK STATEMENT)   PROCESS EMPLOYEE'S WITHHOLDING CERTIFICATE AND OTHER DEDUCTION AUTHORIZATION FORMS

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts relating
particularly to withholding system and charts

Given a coding system, recognize and identify each
unit involved by assigning necessary symbols, numerical
or literal
[In reference to federal withholding charts and other
deductions such as hospitalization, union, etc.]

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Company procedures Interpret appropriate governmental regulations	Vocabulary, comprehension, technical terminology
Speaking	Person to person Contact, telephone	Diction, vocabulary, clarity of expression, usage
Writing	Company policies Filling out forms	Penmanship, typing, logic, usage

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(TASK STATEMENT) UPDATE EMPLOYEE RECORDS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Employee's history record Employee's earnings record Authorization forms File Calculator or adding machine Computer Typewriter Telephone	Sub-tasks Obtain additional authorization for voluntary deductions Obtain signed status changes Obtain signed exemption statement changes Obtain salary changes Record changes on all affected pay-roll records Periodically audit on information File authorization in employee's history record File employee's history record	See appendix
DECISIONS Verify that all changes are authorized Verify that all information recorded is correct	CUES Apparent discrepancies	ERRORS Incorrect payment Incorrect information recorded

TASK STATEMENT) UPDATE EMPLOYEE RECORDS

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts relating particularly to withholding system and charts

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[In reference to federal withholding charts and other deductions such as hospitalization, union, etc.]

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Changes in employee's status, deductions, etc., filling out forms, interoffice memos, letters	Clarity of expression, spelling, penmanship, typing, technical terminology, vocabulary
Reading	Company policies Governmental regulations	Comprehension, vocabulary, technical terminology
Speaking	Person to person Telephone	Diction, clarity of expression

Duty G   Computing Wages and Salaries

        1   Comp   wages of hourly employees
        2   Compu _ wages of salaried employees
        3   Compute wages of commission employees
        4   Compute wages of piecerate employees
        5   Compute wages of employees earning tips
        6   Compute employee bonuses
        7   Compute employee's holiday and vacation pay
        8   Compute employee's non-taxable wages

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(TASK STATEMENT) PROCESS EMPLOYEE'S WITHHOLDING CERTIFICATE AND OTHER DEDUCTION AUTHORIZATIONS FORMS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

Employee Witholding Certificate
(W-4, State, and appropriate
authorization forms)
Employee earnings record
Employee history record
Payroll register
File
Typewriter
Adding machine or calculator
Computer
Telephone

PERFORMANCE KNOWLEDGE

Sub-tasks

Secure W-4 form from each employee
Verify completeness of W-4 form
Record data on employee earnings
record
Record data on history record
Record data on payroll register
File W-4 form
Update records when necessary

SAFETY – HAZARD

See appendix

DECISIONS

Determine completeness of W-4 form
Determine accuracy of recorded data

CUES

Apparent discrepancies
Governmental regulations

ERRORS

Incorrect information recorded

(TASK STATEMENT)   COMPUTE WAGES OF HOURLY EMPLOYEES

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts

Measure of time and converting to fractional parts of an hour

Read and interpret charts, tables, and/or graphs [Wage Classification Schedule Rate]

Understanding and solving numerical formulas with regard to the order of operations [i.e. wage and salary schedules]

Property of real number system
i.e. distributive property (wage and overtime computation)

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Technical terminology, vocabulary, typing, penmanship

Comprehension, vocabulary, technical terminology

EXAMPLES

Filling out forms
Employee to machine

Records and forms
Interpret company policies pertaining to hourly and overtime wages

PERFORMANCE MODES

Writing

Reading

67

(TASK STATEMENT)   COMPUTE WAGES OF SALARIED EMPLOYEES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED-UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Employee history record Time card, time sheet or any notice of hours worked Employee earnings record Computer Typewriter	Sub-tasks Verify total hours worked to attendance records Determine number of (if any) over- time hours worked Calculate overtime rate Calculate overtime wages Combine regular salary and overtime wages to calculate total wages Apply reasonability test	See appendix

DECISIONS	CUES	ERRORS
Decide if wages are accurate Decide if overtime is permitted	Mathematical figure Company policy Apparent discrepancies	Incorrect payment

7.2

(TASK STATEMENT)   COMPUTE WAGES OF SALORIED EMPLOYEES

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts
Measure of time and converting to fractional parts of an hour

Read and interpret charts, tables, and/or graphs [Wage Classification Schedule Rate]
Understanding and solving numerical formulas with regard to the order of operations [i.e. wage and salary schedules]

Property of real number system
    i.e. distributive property (wage and overtime computation)

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Filling out forms Employee to machine	Technical terminology, vocabulary, typing, penmanship
Reading	Records and forms Interpret company policies pertaining to salaried employee and over-time wages	Comprehension, vocabulary, technical terminology

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(TASK STATEMENT)   COMPUTE WAGES OF COMMISSION EMPLOYEES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Employee's sales record Employee earnings record Employee history record Computer Sales commission authorizations Typewriter	Sub-tasks Calculate total sales Calculate minimum quota Calculate sales on which commission is earned Record commission rate Calculate commission Obtain commission authorizations Combine commission and guaranteed base if salary-commission plan applies Apply reasonability test	See appendix

DECISIONS	CUES	ERRORS
Determine if sales figures are accurate Determine if commission rates are accurate	Sales records Company policy Apparent discrepancies	Incorrect payment

(TASK STATEMENT)   COMPUTE WAGES OF COMMISSION EMPLOYEES

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on percents

Property of real number system
i.e. distributive property
(salary and commission)

Read and interpret charts, tables, and/or graphs
Commission tables
Understanding and solving numerical formulas with regard to the order of operations
i.e. commission and/or salary scale

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Technical terminology, penmanship, typing

Comprehension, vocabulary, technical terminology

EXAMPLES

Filling in forms
Employee to machine

Interpret company policies pertaining to commission plan and salary-commission plan
Records and forms

PERFORMANCE MODES

Writing

Reading

75

(TASK STATEMENT)   COMPUTE WAGES OF PIECERATE EMPLOYEES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
		See appendix
Calculator or adding machine Employee's earnings record Employee history record Production records Computer Typewriter	Sub-tasks Calculate total production Record piecerate pay Calculate production on which piece-rate is earned Calculate piecerate earnings Combine piecerate and base salary if salary-piecerate plan applies Apply reasonability test	
	<u>CUES</u> Production records Company policy Apparent discrepancies	<u>ERRORS</u> Incorrect payment
<u>DECISIONS</u> Determine if production figures are accurate Determine if piecerate is accurate		

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(TASK STATEMENT)   COMPUTE WAGES OF PIECERATE EMPLOYEES

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on ratio and proportions

Read and interpret charts, tables, and/or graphs [Piecerate tables]
Understanding and solving numerical formulas with regard to order of operations
i.e. piecerate formula

SCIENCE

A worker needs to be current with the job, precise in recall and proficinct as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Filling in forms Employee to machine	Technical terminology, typing, penmanship
Reading	Interpret company policies pertaining to piecework and salaried-piece-work plans Records, forms	Comprehension, vocabulary, technical terminology

(TASK STATEMENT)   COMPUTE WAGES OF EMPLOYEES EARNING TIPS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Employee's earning record Employee's history record Employee's tip record Computer Typewriter	Sub-tasks Calculate total tips Calculate base pay Combine tips and base wages Apply reasonability test	See appendix

DECISIONS	CUES	ERRORS
Determine accuracy of reported tips Determine accuracy of base wages	Past recorded tips Apparent discrepancies	Incorrect payment

(TASK STATEMENT)   COMPUTE WAGES OF EMPLOYEES EARNING TIPS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts

Understanding and solving numerical formulas with regard to the order of operations
i.e. Additions to base wages or salary

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Filling in forms Employee to machine	Technical terminology, typing, penmanship
Reading	Interpret company policies pertaining to tips Records	Comprehension, vocabulary, technical terminology

75

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(TASK STATEMENT) COMPUTE EMPLOYEE BONUSES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Calculator or adding machine Employee's earnings record Employee history record Bonus report Computer Typewriter	Sub-tasks Secure approved bonus data Calculate bonus Obtain authorization for paying bonus Combine bonus and regular wage - if combination check is used Apply reasonability test	See appendix

DECISIONS	CUES	ERRORS
Determine if bonus figure is accurate	Bonus report Company policies Apparent discrepancies	Incorrect payment

(TASK STATEMENT) COMPUTE EMPLOYEE BONUSES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts

Understanding and solving numerical formulas with regard to the order of operations
i.e. Additions to base wages or salary

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Filling in forms Employee to machine	Technical terminology, typing, penmanship
Reading	Interpret company policy pertaining to awarding bonuses Records	Comprehension, vocabulary, technical terminology

(TASK STATEMENT)　　　COMPUTE EMPLOYEE'S HOLIDAY AND VACATION PAY

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Calculator or adding machine Employee's earnings record Employee's history record Vacation or holiday schedule Calendar Computer Typewriter	Sub-tasks Calculate holiday or vacation earnings Apply reasonability test Obtain approval	See appendix

DECISIONS	CUES	ERRORS
Decide eligibility Decide if figures are accurate	History record Calendar Company policy Apparent discrepancies	Incorrect payment

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts
Measure of time and converting fractional parts of
   an hour

Read and interpret charts, tables, and/or graphs
   [Wage Classification Schedule Rate]
Understanding and solving numerical formulas with
   regard to the order of operations
   [i.e. wage and salary schedules]

Property of real number system
   i.e. distributive property (wage and overtime
   computation)

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Technical terminology, penmanship,
   typing

Comprehension, vocabulary, technical
   terminology

EXAMPLES

Filling in forms
Employee to machine

Interpret company policy concerning
   holiday and vacation pay
Records, charts, tables

PERFORMANCE MODES

Writing

Reading

(TASK STATEMENT)   COMPUTE EMPLOYEE'S NON-TAXABLE WAGES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Calculator or adding machine Employee's earnings record Employee's history record Exemption authorization card Computer terminal Typewriter	Sub-tasks Calculate total wages Compute taxable base Apply reasonability test Verify for accuracy Obtain approval	See appendix
DECISIONS Determine if authorization is accurate Decide if base is accurate	**CUES** Authorization card Government regulations Apparent discrepancies	**ERRORS** Incorrect deductions

(TASK STATEMENT)   COMPUTE EMPLOYEE'S NON-TAXABLE WAGES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts
Measure of time and converting fractional parts of an hour

Read and interpret charts, tables, and/or graphs
[Wage Classification Schedules Rate]
Understanding and solving numerical formulas with regard to the order of operations
[i.e. wage and salary schedules]

Property of real number system
i.e. distributive property (wage and overtime computation)

COMMUNICATIONS

SKILLS/CONCEPTS

Technical terminology, typing, penmanship

Comprehension, vocabulary, technical terminology

EXAMPLES

Filling out forms
Employee to machine

Interpret government regulations regarding tax-sheltered plans
Records, charts, tables, etc.

PERFORMANCE MODES

Writing

Reading

Duty II   Computing Payroll Deductions

1   Compute income taxes
2   Compute deductions for retirement
3   Compute insurance and hospitalization deductions
4   Compute deductions for voluntary contributions
5   Compute credit union deductions
6   Compute union or association dues
7   Compute annuity deductions
8   Compute court order deductions
9   Compute miscellaneous deductions

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(TASK STATEMENT) COMPUTE INCOME TAXES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Calculator or adding machine Computer terminal Employee's earnings record Employee's history record Federal charts and withholding tables State percentage tables City percentage tables Employee's withholding certificate (W-4) Typewriter	Sub-task Apply appropriate rate to taxable earnings Verify amount Apply reasonability test Record amount on payroll records Up-date exemptions claimed	See appendix

DECISIONS	CUES	ERRORS
Determine which appropriate rate applies to taxable earnings Determine if deductions for income taxes are accurate	Charts, tables, employee Mathematical figure (percentage) Number of exemptions Apparent discrepancies	Incorrect deductions

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on percentages. Property of real number system. i.e. income tax computation

Read and interpret charts, tables, and/or graphs [Deduction rate schedule]

Understanding and solving numerical formulas with regard to the order of operations i.e. various deductions

Principle of estimation

Coding-tax codes

SKILLS/CONCEPTS

Comprehension, vocabulary, technical terminology

Penmanship, typing

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

EXAMPLES

Interpret governmental income tax regulations for federal, state, and city income taxes
Charts, records, tables, graphs

Employee to machine
Forms

PERFORMANCE MODES

Reading

Writing

(TASK STATEMENT)   COMPUTE DEDUCTIONS FOR RETIREMENT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computer terminal FICA charts and tables Private retirement system table Employee's earnings record Employee's history record Earnings for pay period Payroll register Appropriate retirement system forms Typewriter	Sub-tasks Apply appropriate rate to taxable earnings Verify amount Apply reasonability test Record amount on payroll records Inform appropriate retirement system of amount withheld Up-date employee record	See appendix
DECISIONS Determine which retirement systems apply Determine if deduction is accurate	CUES Employee classification Mathematical figure Apparent discrepancies	ERRORS Incorrect deduction

TASK STATEMENT) COMPUTE DEDUCTIONS FOR RETIREMENT

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on percentages

Property of real number system
i.e. FICA or retirement system schedules

Read and interpret charts, tables, and/or graphs
[Retirement schedules]

Understanding and solving numerical formulas with regard to the order of operations
i.e. FICA and/or retirement deductions

Principles of estimation

Coding-retirement codes

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret government FICA regulations Interpret private retirement system regulations Charts, tables, graphs, records	Comprehension, technical terminology, vocabulary
Writing	Filling out records	Penmanship, typing

(TASK STATEMENT)   COMPUTE INSURANCE AND HOSPITALIZATION DEDUCTIONS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computer Insurance charts Hospitalization charts Employee's earnings record Employee's history record Payroll register Appropriate insurance and hospitalization forms Typewriter	Sub-tasks Apply appropriate rate Apply reasonability test Record amount on payroll record Up-date change of coverage	See appendix

DECISIONS	CUES	ERRORS
Verify rate and coverage Determine if information is computed accurately	Policies Classification of employee Apparent discrepancies	Incorrect deductions

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH - NUMBER SYSTEMS

Basic arithmetic skills and concepts

Property of real number system
i.e. rates

Read and interpret charts, tables, and/or graphs
[Deduction schedules]

Understanding and solving numerical formulas with regard to the order of operations
i.e. deduction schedules

Principles of estimation

Coding-company codes

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company policy pertaining to eligibility for insurance and hospitalization benefits Interpret insurance or hospitalization policy Charts, tables, graphs, records	Comprehension, technical terminology vocabulary
Writing	Employee to machine Recording figures	Typing, penmanship

(TASK STATEMENT) COMPUTE DEDUCTIONS FOR VOLUNTARY CONTRIBUTIONS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD

Calculator or adding machine
Computer
Employee's earning record
Employee's history record
Voluntary contribution authorizations
Payroll register
Appropriate association forms
Typewriter
Appropriate charts, tables, graphs
	Sub-tasks
	
	Apply appropriate amount of
	  contributions
	Verify amount
	Apply reasonability test
	Record amount on payroll records
	Inform appropriate association of
	  amount withheld
	Up-date records when required
		See appendix

DECISIONS Determine if more than one con- tribution is authorized Determine if amounts are computed correctly	**CUES** Employee's authorizations Apparent discrepancies	**ERRORS** Incorrect deductions

TASK STATEMENT)   COMPUTE DEDUCTIONS FOR VOLUNTARY CONTRIBUTIONS

SCIENCE	MATH — NUMBER SYSTEMS
A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits: Honesty Accuracy Reliability Integrity Loyalty Adaptability Confidentiality Perserverance Flexibility	Basic arithmetic skills and concepts Property of real number system i.e. rates Read and interpret charts, tables, and/or graphs [Deduction schedules] Understanding and solving numerical formulas with regard to the order of operations i.e. deduction schedules Principles of estimation Coding-company codes

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company policy pertaining to voluntary contribution Interpret employee's authorization for voluntary deductions Records, tables, forms, charts, and graphs	Comprehension, technical terminology vocabulary
Writing	Employee to machine Filling in forms	Typing, penmanship

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
		See appendix

Sub-tasks

Verify amount
Apply reasonability test
Record amount requested by employee
  on payroll records
Record amount for credit union records
Up-date records when change results

Calculator or adding machine
Computer terminal
Employee's earnings record
Employee's history record
Employee credit union card record
Employee authorization card
Appropriate credit union forms
Typewriter
Appropriate charts, tables, graphs

DECISIONS	CUES	ERRORS
Determine if the amount deducted is accurate	Authorization card Apparent discrepancies	Incorrect deductions

TASK STATEMENT) COMPUTE CREDIT UNION DEDUCTION

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts

Property of real number system
  i.e. authorized deductions

Read and interpret charts, tables, and/or graphs
  [Calendar schedules]

Understanding and solving numerical formulas with regard to the order of operations
  i.e. calendar schedules

Coding-company codes

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret governmental regulation regarding credit union Interpret credit union policies Interpret company policy concerning credit unions Records, charts, tables, graphs	Comprehension, technical terminology
Writing	Filling out necessary records, forms	Typing, penmanship

(TASK STATEMENT)   COMPUTE UNION OR ASSOCIATION DUES

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computer Union or association membership lists Employee's earnings record Employee's history record Payroll register Appropriate forms Typewriter Appropriate charts, tables or graphs	Sub-tasks Compute rate or amount Apply reasonability test Record on payroll records Inform appropriate union or association of amount withheld Up-date records when change results	See appendix

DECISIONS	CUES	ERRORS
Determine if the rate is correct Determine if the employee is a member	Membership lists Apparent discrepancies	Incorrect deductions Deductions taken from a non-member

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(TASK STATEMENT)   COMPUTE UNION OR ASSOCIATION DUES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts

Property of real number system
i.e. authorized deductions

Read and interpret charts, tables, and/or graphs
[Calendar schedules]

Understanding and solving numerical formulas with regard to the order of operations
i.e. calendar schedules

Coding-company codes

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Reading	Interpret company and union or association policies pertaining to dues Records, charts, tables, graphs	Comprehension, technical terminology
Writing	Filling out appropriate records	Typing, penmanship

(TASK STATEMENT)   COMPUTE ANNUITY DEDUCTIONS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
		See appendix
Calculator or adding machine Computer terminal Employee's earnings record Employee history record Authorization contract Annuity chart or percentage tables Appropriate forms Typewriter	Sub-tasks Apply appropriate rate or amount Record amount on payroll records Verify amount Apply reasonability test Inform appropriate company of amount withheld Up-date records when chnage results	

DECISIONS

Decide what annuity plan applies
to each individual employee
Decide if rate is accurate

CUES

Authorization contracts
Annuity charts or percentage tables
Apparent discrepancies

ERRORS

Incorrect deductions

(TASK STATEMENT)   COMPUTE ANNUITY DEDUCTIONS

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts

Property of real number system
i.e. authorized deductions

Read and interpret charts, tables, and/or graphs
[Calendar schedules]

Understanding and solving numerical formulas with
regard to the order of operations
i.e. calendar schedules

Coding-company codes

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Comprehension, technical terminolo

Typing, penmanship

EXAMPLES

Interpret annuity contract policies
pertaining to each individual
employee
Records, charts, or tables

Employee to machine
Filling out appropriate forms, records

PERFORMANCE MODES

Reading

Writing

(TASK STATEMENT)   COMPUTE COURT ORDERED DEDUCTIONS

SAFETY ~ HAZARD

See appendix

PERFORMANCE KNOWLEDGE

Sub-tasks

Compute amount of garnishment
Verify legality
Apply reasonability test
Recor. amount of deductions on
    payroll
Inform court involved what action
    has been taken
Up-date records when changes result

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

Calculator or adding machine
Computer
Employee's earnings record
Employee's history record
Court order authorizing deduction
  ex. Garnishment
       Child support
       IRS levies
Payroll register
Appropriate forms
Typewriter

ERRORS

Incorrect deductions

CUES

State or Federal regulations
Employee's record
Apparent discrepancies

DECISIONS

Determine priority of deductions
Determine if amounts computed are
  accurate

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(TASK STATEMENT) COMPUTE COURT ORDERED DEDUCTIONS

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perseverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on percentages

Property of real number system
i.e. court ordered deductions
[Court orders]

Read and interpret charts, tables, and/or graphs

Coding-legal codes

Understanding and solving numerical formulas with regard to the order of operations
i.e. garnishments, child support, etc.

COMMUNICATIONS

PERFORMANCE MODES

Reading

Writing

EXAMPLES

Interpret company policies pertaining to court orders requiring deduction
Interpret state and federal laws pertaining to court enforced deduction
Records, charts, tables, graphs

Filling out forms and records

SKILLS/CONCEPTS

Comprehension, technical terminology, vocabulary

Typing, penmanship

(TASK STATEMENT)   COMPUTE MISCELLANEOUS DEDUCTIONS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
	Sub-tasks	See appendix
Calculator or adding machine	Verify amount	
Computer	Apply reasonability test	
Employee's earnings record	Record amount on payroll records	
Employee's history record	Indicate exactly what deduction is for	
Payroll register	Inform appropriate body of deduction	
Employee authorization form	withheld	
examples: Meals	Up-date records when change results	
Parking		
Uniform rentals		
Employee purchases		
Tools		
Appropriate forms		
Typewriter		

DECISIONS	CUES	ERRORS
Determine if deduction is authorized	Employee authorization form	Incorrect deductions
Determine if deduction is computed	Apparent discrepancies	
accurately		

TASK STATEMENT)   COMPUTE MISCELLANEOUS DEDUCTIONS

MATH – NUMBER SYSTEMS

Basic arithmetic skills and concepts

Property of real number system
  i.e. authorized deductions

Read and interpret charts, tables, and/or graphs
  [Calendar schedules]

Understanding and solving numerical formulas with
  regard to the order of operations
  i.e. calendar schedules

Coding-company codes

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Comprehension, technical termi...

Penmanship, typing

EXAMPLES

Interpret company policy pertaining
  to miscellaneous deductions
Records, charts, tables, graphs
Employee to computer

Records, forms

PERFORMANCE MODES

Reading

Writing

101

Duty I   Paying the Payroll

1   Prepare checks (regular)
2   Prepare self-processed checks
3   Prepare cash pay envelopes
4   Distribute payroll
5   Replenish payroll account
6   Reconcile payroll account

105

(TASK STATEMENT)   PREPARE CHECKS   (REGULAR)

SAFETY — HAZARD

See appendix

Safeguard prenumbered checks
Check protector, signature
Overdrawn account
Check for "dummies"

ERRORS

Incorrect payment

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

Typewriter
Posting machine
Employee's earnings record
Payroll register
Calculator
Checks (prenumbered)
Check protector
Computer
Facsimile signature plates

PERFORMANCE KNOWLEDGE

Sub-tasks

Type check or prepare check on posting machine
Compare amounts to those on payroll register
Identify any unusual deductions
Enter amount using check protector (or method used)
Obtain approval and signature
Compare amount on check with amount on stub
Compare total of checks to payroll register total
Void and file spoiled checks

CUES

Payroll register
Policies
Apparent discrepancies

DECISIONS

Determine whether to use type-writer or posting machine or computer
Determine if amount is computed correctly

TASK STATEMENT)   PREPARE CHECKS (REGULAR)

SCIENCE

MATH — NUMBER SYSTEMS

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

Basic arithmetic skills and concepts with emphas on addition and subtraction

Property of comparison (greater than, less than, Addition and subtraction of whole numbers
Given a coding system, recognize and identify eac involved by assigning necessary symbols, numer or literal
[Social security number and employer identific number]
Properties of the addition and subtraction opera of the real numbers system (shortcuts)
i.e. Inverse (check by subtraction) transposi error (division by 9)

COMMUNICATIONS

SKILLS/CONCEPTS

Vocabulary, procedures, work
knowledge of terms and pri
of fundamentals of payroll
procedures, technical term
comprehension, spelling, t
penmanship

Comprehension, terminology

EXAMPLES

Employee to machine
Filling out checks, records

Interpret company policies pertain-
ing to preparation of checks
Records

PERFORMANCE MODES

Writing

Reading

(TASK STATEMENT) PREPARE SELF-PROCESSED CHECKS

SAFETY – HAZARD

See appendix

Overdrawn account
Check for "dummies"

ERRORS

Incorrect payment

PERFORMANCE KNOWLEDGE

Sub-tasks

Prepare payroll register
Prepare statement of earning and
  deductions for each employee
Obtain approval
Distribute statement of earnings and
  deductions to employees
Furnish bank with copy of payroll
  register
(Bank credits each employee's account)
Prepare check to cover entire payroll
Deposit check

CUES

Payroll register
Apparent discrepancies
Bank statement

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

Payroll register
Employee's earnings record
Statement of earnings and deductions
  form
Deposit slip
Check
Typewriter or posting machine
Calculator

DECISIONS

Determine if payroll is computed
  accurately

108

(TASK STATEMENT)   PREPARE SELF-PROCESSED CHECKS

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on addition and subtraction

Property of comparison (greater than, less than, equal to)
Addition and subtraction of whole numbers
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[Social security number and employer identification number]
Properties of the addition and subtraction operations of the real numbers system (shortcuts)
i.e. Inverse (check by subtraction) transposition error (division by 9)

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility
Definition of self-processed checks-
Where company deposits earnings into employees accounts rather than actually giving them a check

COMMUNICATIONS

SKILLS/CONCEPTS

Vocabulary and principles, working knowledge of terms applicable to self-processed checks, technical terminology, comprehension, spelling, typing, penmanship

Comprehension, process/instructions

EXAMPLES

Employee to machine
Company to bank

Interpret company policy pertaining to procedures for self-processed checks

PERFORMANCE MODES

Writing

Reading

(TASK STATEMENT)   PREPARE CASH PAY ENVELOPES

SAFETY – HAZARD

See appendix

ERRORS

Shortage of money
Safeguard money
Embezzlement

PERFORMANCE KNOWLEDGE

Sub-tasks

Prepare change sheet
Prepare currency requisition
Sort currency for pay envelopes
Verify for accuracy
Apply reasonability test
Prepare payroll receipt
Obtain approval of pay envelopes

CUES

Apparent discrepancies
Check for "dummies"

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON

Pay envelopes and pay receipts
Change sheets
Currency requisition
Currency and coins
Adding machine or calculator
Payroll register

DECISIONS

Determine if information is accurate

TASK STATEMENT)   PREPARE CASH PAY ENVELOPES

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on addition

Counting-money
Addition and subtraction of whole numbers
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Social security number and employer identification number]
Properties of the addition and subtraction operations of the real numbers system (shortcuts)
i.e. Inverse (check by subtraction) transposition error (division by 9)

Property of comparison (greater than, less than, equal to)
Monetary denominations

COMMUNICATIONS

SKILLS/CONCEPTS

Vocabulary, working knowledge of terms and procedures used to prepare cash pay envelopes, technical terminology, comprehension, spelling, typing, penmanship

Comprehension

PERFORMANCE MODES	EXAMPLES
Writing	Employee to machine Pay envelopes
Reading	Interpret company policies concerning paying payroll by cash

(TASK STATEMENT)   DISTRIBUTE PAYROLL

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Checks Pay envelopes (cash) Receipts of deposit (self-processed checks) Envelopes Typewriter	Sub-tasks Prepare for transfer of checks Obtain receipt Arrange for safe keeping of unclaimed checks	See appendix

DECISIONS	CUES	ERRORS

Determine how to transfer checks to employees:
  Mail
  Through managers
  Employee pick up
  Self-processed through
    employee bank account
	Company policies
	Apparent discrepancies
		Loss or misplacement of checks

ASK STATEMENT) DISTRIBUTE PAYROLL

MATH — NUMBER SYSTEMS

Locate by approximation rational numbers and integers on the number line (sequential ordering) [Organizing by groupings] i.e. departments, alphabetically, numerically, etc.

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal [Employee identification numbers]

Basic arithmetic skills and concepts with emphasis on postage values

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Spelling, typing, penmanship, classification

Comprehension, technical terminology

EXAMPLES

Employee to employee
Company to company

Interpret company policy on distri-
bution of payroll

PERFORMANCE MODES

Writing

Reading

111

113

(TASK STATEMENT)   REPLENISH PAYROLL ACCOUNT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
Calculator or adding machine Deposit slip Check Payroll register Journal	Sub-tasks Compute amount required to replenish account Check payroll to reimbursement check Obtain cash or check Prepare journal entry Prepare deposit slip Obtain approval Transfer deposit slip and cash or check into payroll account	See appendix
DECISIONS Determine if amount computed for replenishment is accurate	**CUES** Apparent discrepancies	**ERRORS** Run short of money

(TASK STATEMENT)   REPLENISH PAYROLL ACCOUNT

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on addition and subtraction

Addition and subtraction of whole numbers
Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
[Social security number and employer identification number]
Properties of the addition and subtraction operations of the real numbers system (shortcuts)
   i.e. Inverse (check by subtraction) transposition error (division by 9)
Property of comparison (greater than, less than, equal to)
Estimation

SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Classification, spelling, penmanship

Comprehension, technical terminology, process/instructions

EXAMPLES

Employee to machine
Filling out records and forms
Company to company

Interpret company policy pertaining to method of replenishing payroll account

PERFORMANCE MODES

Writing

Reading

(TASK STATEMENT) RECONCILE PAYROLL ACCOUNT

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Calculator or adding machine Computor printouts Posting machine printouts Bank statements Payroll checkbook Canceled checks Journal	Sub-tasks Check accuracy of bank statement Prove cash Prepare reconciliation of bank statement Compare adjusted checkbook balance to bank statement Record bank service changes in a checkbook Record bank service charge in journal	See appendix

DECISIONS

Determine if reconciliation is correct

CUES

Apparent discrepancies
Check numbers, dates
Names, amounts
Authorized signature
Irregular endorsements
Alterations

ERRORS

Unbalanced payroll account

TASK STATEMENT) RECONCILE PAYROLL ACCOUNT

SCIENCE	MATH – NUMBER SYSTEMS

A worker needs to be current with job, precise in recall and proficient as well as exhibit the following personality traits:
 	
Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility
	Basic arithmetic skills and concepts with emphasis on addition and subtraction
	Addition and subtraction of whole numbers
	Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal
	[Social security number and employer identification number]
	Properties of the addition and subtraction operations of the real numbers system (shortcuts)
	  i.e. Inverse (check by subtraction) transposition error (division by 9)
	Property of comparison (greater than, less than, equal to)
	Estimation
	Understanding and solving numerical formulas with regard to the order of operations
	  i.e. reconciliation formula

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Bank to company Employee to machine Filling out forms	Comprehension, vocabulary, penmanship
Reading	Records, forms, charts, statements	Comprehension

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Duty J   Posting Wages and Salary Data

1   Prepare payroll register
2   Record payroll data to employee's earnings record
3   Record payroll entries for journals

118

(TASK STATEMENT)   PREPARE PAYROLL REGISTER

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY – HAZARD
Payroll register form Employee earnings record Employee Calculator or adding machine Computer Posting machine	Sub-tasks Record employees Record exemption data Record gross, deductions, net amounts Foot and total amounts Verify Obtain approval	See appendix

DECISIONS	CUES	ERRORS
Determine if information is correct	Apparent discrepancies	Incorrect information recorded

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SCIENCE

A worker needs to be current with the job, precise in recall and proficient as well as exhibit the following personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis cn addition and subtraction

Addition and subtraction of whole numbers

Given a coding system, recognize and identify each unit involved by assigning necessary symbols, numerical or literal. [Social security number and employer identification number.]

Properties of the addition and subtraction operations of the real numbers system (shortcuts)
  i.e. Inverse (check by subtraction) transposition error (division by 9)

Property of comparison (greater than, less than, equal to)

Locate by approximation rational numbers and integers on the number line (sequential ordering), Estimation
  i.e. numerical, alphabetical or departmental list of employees

Company employee code or classification

COMMUNICATIONS

PERFORMANCE MODES	EXAMPLES	SKILLS/CONCEPTS
Writing	Employee to machine, records	Working knowledge of all terms and fundamentals applicable to preparing payroll register
Reading	Records	Vocabulary, comprehension, penmanship

(TASK STATEMENT)   RECORD PAYROLL DATA TO EMPLOYEE'S EARNINGS RECORD

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY -- HAZARD
Calculator or adding machine Computer Employee's earnings record Payroll register Typewriter Posting machine	Sub-tasks Record all deductions Record total earned Record date or payroll period Record hours worked Record notations of status changes Check proof if posting machine is used	See appendix
DECISIONS Verify that information is posted to correct record Verify accuracy of all information Verify completeness of deductions	CUES Apparent discrepancies	ERRORS Transposition errors

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis
on addition and subtraction

Addition and subtraction of whole numbers

Given a coding system, recognize and identify each unit
involved by assigning necessary symbols, numerical or
literal
[Codes for status changes]
[Social security number and employer identification
number]

Properties of the addition and subtraction operations
of the real numbers system (shortcuts)
i.e. Inverse (check by subtraction) transposition
error (division by 9)

Property of comparison (greater than, less than, equal to)

Estimation

SCIENCE

A worker needs to be current with the job, precise in
recall and proficient as well as exhibit the following
personality traits:

Honesty
Accuracy
Reliability
Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Vocabulary and procedures, working
knowledge of terms applicable to
employee's earnings record,
comprehension, penmanship, typing

Comprehension

EXAMPLES

Employee to machine

Records

PERFORMANCE MODES

Writing

Reading

(TASK STATEMENT)   RECORD PAYROLL ENTRIES FOR JOURNALS

TOOLS, EQUIPMENT, MATERIALS, OBJECTS ACTED UPON	PERFORMANCE KNOWLEDGE	SAFETY — HAZARD
	Sub-tasks	See appendix
	Determine accounts affected	
	Record entries	
	Verify accuracy of entries	

DECISIONS	CUES	ERRORS
Adding machine or calculator	Chart of accounts	Transposition errors
Payroll register	Debits equal credits	Incorrect information recorded
Computer	Apparent discrepancies	
Posting machine		
Journals	Verify accounts are correct	
Ledgers	Determine if entries are journalized correctly	

TASK STATEMENT)   RECORD PAYROLL ENTRIES FOR JOURNALS

MATH — NUMBER SYSTEMS

Basic arithmetic skills and concepts with emphasis on addition

Understanding and solving numerical formulas with regard to debit equal to credits

Property of comparison (greater than, less than, equal to)

Estimation

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Honesty
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Integrity
Loyalty
Adaptability
Confidentiality
Perserverance
Flexibility

COMMUNICATIONS

SKILLS/CONCEPTS

Vocabulary and procedures, working knowledge of terms and procedures concerning journals and ledges, penmanship, comprehension, spelling

Comprehension, terminology

EXAMPLES

Employee to machine
Journals

Interpret company policies pertaining to methods of recording entries

PERFORMANCE MODES

Writing

Reading

GENERAL OFFICE SUPPLIES

The following are general office supplies that is felt most payroll clerks use in their daily routine. Those items that are peculiar to a specific task are listed in that task statement.

Reference
Supply catalogs
Telephone directions
Dictionary
Thesaurus
Reference Books (personal choice)
Company policy and procedures
Individual job manual
Technical dictionary or reference

Supplies and Forms
Employer tax guide
Federal Income Tax Tables
State Income Tax Tables
City Income Tax Tables
Deduction authorization forms
Payroll register forms
Time cards
Employee earning record forms
Employee history record forms
Employee evaluation record forms
Insurance and hospitalization forms
Prenumbered checks
Pay envelopes and receipts
Receipts for self-processed checks
Sales commission authorization forms
Sales commission slips
Copy of union contract
Currency requisition
Deposit slip

Reconciliation forms (bank)
Change sheet
Charts of accounts
Production records
Vouchers
Vouchers register
Journals
Ledgers
Worksheets
Financial statements
Logs
Invoices
Debit memos
Credit memos
Inventory cards
Order requisitions
Purchase orders
Sales slip
Bill of lading
Aged accounts forms
Telephone memo pads
Interoffice memos
Routing slips
Envelopes
Thumb tacks
Letter opener
Rubber stamps
Rubber bands
Scissors

Glue
Magic markers
Colored pencils
Coding markers
Scotch tape and dispenser
Paper cutter
Paper punch
Staples, stapler
Staple remover
Paper clips
Ruler
Letterhead stationary
Onion skin paper
Bonded paper
Carbon paper
Notebooks or binders
Erasers
File drawer labels
Pencils, pens
Typing erasers
Typing correction fluid
Typing correction tape
Adding machine tape
Typewriter ribbon
Cross reference sheets
Calendar
File folders
File folder labels
File guides

APPENDIX

The following are general office safety conditions that all payroll clerks should be aware of while working in an office. Although there are many hazards that can occur to the actual work, such as errors and poor judgement, we feel the task itself cautions the reader to these hazards.

Safeties	Hazards
Always turn office machines off when not in use	Could result in electrical fire or could burn the motor
Do not use frayed cards	Could result in electrical shock, fire or blown fuses
Do not use extension cords extensively	Could result in blown fuses or tripping over them
Do not overload circuits	Could result in blown fuses or cause machine damage
Use properly grounded cords	Could result in blown fuses or cause machine damage
Keep cords out of walkways	Could trip over them and cause bodily injury
Always turn office equipment off when repairing or adjusting	Could result in electrical shocks or machine damage
Always turn machines off during electrical storms	Could result in fire, machine damage or bodily injury
Beware of loose carpet or tiles	Could result in tripping or bodily injury
Do not lean back in chairs	Could result in bodily injury
Do not use broken chairs	Could result in bodily injury
Do not open two file drawers in the same cabinet at once	Could result in file falling over and bodily injury
Do not leave desk drawers or cabinet drawers open when not in use	Could result in bodily injury
Do not leave rough edges of furniture uncovered	Could result in bodily injury

Safeties	Hazards
Do not mishandle sharp objects or equipment	Could result in cuts or puncture wounds
Do not leave hair hanging loose around machine	Could result in bodily injury
Do not have dangling jewelry or loose clothing around machines	Could result in bodily injury
Do not mishandle paper	Could result in paper cuts
Keep a first aid kit handy	
Be aware of safety precautions during fire, floods, hurricanes, tornados, bomb threats, robberies, etc.	Could result in bodily injury
Be aware of office security procedures	Could result in office being broken into and important items being stolen or destroyed
Do not have liquids, food, or grease around paper work	Could result in damaged or ruined work
Be aware of trying to repair your own equipment	Could result in damaged or destroyed equipment

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