

ABOUT APQC's OPEN STANDARDS BENCHMARKING MEASURE LIST

The APQC Open Standards Benchmarking measure list concisely lists all of the measures currently available for a specific survey. These measures are organized by research area (A), the survey name (B), and finally by category of measure (C). The list identifies each measure's "metric group ID" number (D), the measure name (E), the formula in English as APQC computes it (F), the formula in question numbers specific to this survey (G), and whether or not the measure is a key performance indicator for its associated process (H).

ID #	NAME	FORMULA	KPI
FINANCIAL MANAGEMENT (FM) (A)			
FINANCE ORGANIZATION (93 MEASURES) (B)			
COST EFFECTIVENESS (7 MEASURES) (C)			
102860 (D)	Personnel cost to perform finance function per finance function FTE (E)	Personnel cost perform the function "manage financial resources" / Number of FTEs who perform the function "manage financial resources" (F) 208.0330a / 208.0310aa (G)	✓ (H)
103538	Total cost to perform the finance function as a percentage of revenue	(Total finance function cost / Total business entity revenue) * 100 (208.0330f / 208.0190) * 100	✓
101666	Overhead cost of the finance function per \$100,000 revenue	Overhead cost to perform the function "manage financial resources" / (Total business entity revenue * .00001) 208.0330c / (208.0190 * .00001)	
102857	Personnel cost to perform the finance function per \$1,000	Personnel cost perform the function "manage financial resources" / (Total business entity revenue * .00001)	

For more information about APQC's Open Standards Benchmarking, please contact us directly on +1-713-681-4020 or visit the APQC Open Standards Benchmarking website on www.apqc.org/osb.

ID #	NAME	FORMULA	KPI
FINANCE AND ACCOUNTING			
PAYROLL (98 MEASURES)			
COST EFFECTIVENESS (50 MEASURES)			
105617	Outsourced cost to perform the process group "process payroll" per \$1,000 revenue	$\frac{((\text{Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to external costs * .01}) + (\text{Total cost to perform the process "manage pay" * Percentage of total cost to perform the process "manage pay" allocated to external costs * .01}) + (\text{Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to external costs * .01}))}{(\text{Total business entity revenue * 0.001})}$ $\frac{((260.0320 * 260.0330b * .01) + (260.0460 * 260.0470b * .01) + (260.0720 * 260.0730b * .01))}{(260.0040 * 0.001)}$	✓
102848	Personnel cost to perform the process group "process payroll" per \$1,000 revenue	$\frac{((\text{Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal costs of the process "report time" allocated to personnel costs * 0.0001}) + (\text{Total cost to perform the process "manage pay" * Percentage of total cost of the process "manage pay" allocated to internal costs * Percentage of internal costs of the process "manage pay" allocated to personnel costs * 0.0001}) + (\text{Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * 0.0001}))}{(\text{Total business entity revenue * 0.001})}$ $\frac{((260.0320 * 260.0330a * 260.0340a * 0.0001) + (260.0460 * 260.0470a * 260.0480a * 0.0001) + (260.0720 * 260.0730a * 260.0740a * 0.0001))}{(260.0040 * 0.001)}$	✓
103736	Total cost to perform the process "manage pay" per \$1,000 revenue	$\frac{\text{Total cost to perform the process "manage pay"}}{(\text{Total business entity revenue * 0.001})}$ $260.0460 / (260.0040 * 0.001)$	✓
103739	Total cost to perform the process "manage pay" per employee paid	$\frac{\text{Total cost to perform the process "manage pay"}}{\text{Total number of employees paid}}$ $260.0460 / 260.0540$	✓
103741	Total cost to perform the process "manage pay" per payroll disbursement	$\frac{\text{Total cost to perform the process "manage pay"}}{\text{Number of payroll disbursements}}$ $260.0460 / 260.0530$	✓

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

COST EFFECTIVENESS (50 MEASURES)

103883	Total cost to perform the process "process payroll taxes" per \$1,000 revenue	Total cost to perform the process "process payroll taxes" / (Total business entity revenue * 0.001) 260.0720 / (260.0040 * 0.001)	✓
103885	Total cost to perform the process "process payroll taxes" per employee paid	Total cost to perform the process "process payroll taxes" / Total number of employees paid 260.0720 / 260.0540	✓
103887	Total cost to perform the process "report time" per \$1,000 revenue	Total cost to perform the process "report time" / (Total business entity revenue * 0.001) 260.0320 / (260.0040 * 0.001)	✓
103890	Total cost to perform the process "report time" per employee paid	Total cost to perform the process "report time" / Total number of employees paid 260.0320 / 260.0540	✓
103892	Total cost to perform the process "report time" per time record processed	Total cost to perform the process "report time" / Number of time records processed 260.0320 / 260.0350	✓
100464	Total cost to perform the process group "process payroll" as a percentage of revenue	((Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / Total business entity revenue) * 100 ((260.0320 + 260.0460 + 260.0720) / 260.0040) * 100	✓
103945	Total cost to perform the process group "process payroll" per \$1,000 revenue	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / (Total business entity revenue * 0.001) (260.0320 + 260.0460 + 260.0720) / (260.0040 * 0.001)	✓
103948	Total cost to perform the process group "process payroll" per disbursement	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / Number of payroll disbursements (260.0320 + 260.0460 + 260.0720) / 260.0530	✓
103950	Total cost to perform the process group "process payroll" per employee paid	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / Total number of employees paid (260.0320 + 260.0460 + 260.0720) / 260.0540	✓

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

103951	Total cost to perform the process group "process payroll" per manual check/payment	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / (Number of payroll disbursements * Percentage of payroll disbursements that were manual cheques * .01) (260.0320 + 260.0460 + 260.0720) / (260.0530 * 260.0570 * .01)	✓
103952	Total cost to perform the process group "process payroll" per process group FTE	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") (260.0320 + 260.0460 + 260.0720) / (260.0280a + 260.0280b + 260.0280c)	✓
101602	Outsourced cost to perform the process "manage pay" per \$1,000 revenue	(Total cost to perform the process "manage pay" * Percentage of total cost to perform the process "manage pay" allocated to external costs * .01) / (Total business entity revenue * 0.001) (260.0460 * 260.0470b * .01) / (260.0040 * 0.001)	
105257	Outsourced cost to perform the process "manage pay" per employee paid	(Total cost to perform the process "manage pay" * Percentage of total cost to perform the process "manage pay" allocated to external costs * .01) / Total number of employees paid (260.0460 * 260.0470b * .01) / 260.0540	
101605	Outsourced cost to perform the process "process payroll taxes" per \$1,000 revenue	(Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to external costs * .01) / (Total business entity revenue * 0.001) (260.0720 * 260.0730b * .01) / (260.0040 * 0.001)	
105269	Outsourced cost to perform the process "process payroll taxes" per employee paid	(Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to external costs * .01) / Total number of employees paid (260.0720 * 260.0730b * .01) / 260.0540	
101604	Outsourced cost to perform the process "report time" per \$1,000 revenue	(Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to external costs * .01) / (Total business entity revenue * 0.001) (260.0320 * 260.0330b * .01) / (260.0040 * 0.001)	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

105252	Outsourced cost to perform the process "report time" per employee paid	<p>(Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to external costs * .01) / Total number of employees paid</p> $(260.0320 * 260.0330b * .01) / 260.0540$	
106163	Outsourced cost to perform the process group "process payroll" per employee paid	<p>((Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to external costs * .01) + (Total cost to perform the process "manage pay" * Percentage of total cost to perform the process "manage pay" allocated to external costs * .01) + (Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to external costs * .01)) / Total number of employees paid</p> $((260.0320 * 260.0330b * .01) + (260.0460 * 260.0470b * .01) + (260.0720 * 260.0730b * .01)) / 260.0540$	
105255	Overhead and other costs to perform the process "manage pay" per employee paid	<p>(Total cost to perform the process "manage pay" * Percentage of total cost of the process "manage pay" allocated to internal costs * Percentage of internal costs of the process "manage pay" allocated to overhead and other costs * .0001)/Total number of employees paid</p> $(260.0460 * 260.0470a * 260.0480c * .0001)/260.0540$	
105271	Overhead and other costs to perform the process "process payroll taxes" per employee paid	<p>(Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal costs of the process "report payroll taxes" allocated to overhead and other costs * .0001)/Total number of employees paid</p> $(260.0720 * 260.0730a * 260.0740c * .0001)/260.0540$	
105253	Overhead and other costs to perform the process "report time" per employee paid	<p>(Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal costs of the process "report time" allocated to overhead and other costs * .0001)/Total number of employees paid</p> $(260.0320 * 260.0330a * 260.0340c * .0001)/260.0540$	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

106165	Overhead and other costs to perform the process group "process payroll" per \$100,000 revenue	$\begin{aligned} & ((\text{Total cost to perform the process "report time" *} \\ & \text{Percentage of total cost to perform the process} \\ & \text{"report time" allocated to internal costs *} \\ & \text{Percentage of internal costs of the process "report} \\ & \text{time" allocated to overhead and other costs * .0001}) \\ & + (\text{Total cost to perform the process "manage pay" *} \\ & \text{Percentage of total cost of the process "manage pay"} \\ & \text{allocated to internal costs * Percentage of internal} \\ & \text{costs of the process "manage pay" allocated to} \\ & \text{overhead and other costs * .0001}) + (\text{Total cost to} \\ & \text{perform the process "process payroll taxes" *} \\ & \text{Percentage of total cost to perform the process} \\ & \text{"process payroll taxes" allocated to internal costs *} \\ & \text{Percentage of internal costs of the process "report} \\ & \text{payroll taxes" allocated to overhead and other costs} \\ & \text{* .0001})) / (\text{Total business entity revenue * 0.00001}) \\ \\ & ((260.0320 * 260.0330a * 260.0340c * .0001) + \\ & (260.0460 * 260.0470a * 260.0480c * .0001) + \\ & (260.0720 * 260.0730a * 260.0740c * .0001)) / \\ & (260.0040 * 0.00001) \end{aligned}$	
106162	Overhead and other costs to perform the process group "process payroll" per employee paid	$\begin{aligned} & ((\text{Total cost to perform the process "report time" *} \\ & \text{Percentage of total cost to perform the process} \\ & \text{"report time" allocated to internal costs *} \\ & \text{Percentage of internal costs of the process "report} \\ & \text{time" allocated to overhead and other costs * .0001}) \\ & + (\text{Total cost to perform the process "manage pay" *} \\ & \text{Percentage of total cost of the process "manage pay"} \\ & \text{allocated to internal costs * Percentage of internal} \\ & \text{costs of the process "manage pay" allocated to} \\ & \text{overhead and other costs * .0001}) + (\text{Total cost to} \\ & \text{perform the process "process payroll taxes" *} \\ & \text{Percentage of total cost to perform the process} \\ & \text{"process payroll taxes" allocated to internal costs *} \\ & \text{Percentage of internal costs of the process "report} \\ & \text{payroll taxes" allocated to overhead and other costs} \\ & \text{* .0001})) / \text{Total number of employees paid} \\ \\ & ((260.0320 * 260.0330a * 260.0340c * .0001) + \\ & (260.0460 * 260.0470a * 260.0480c * .0001) + \\ & (260.0720 * 260.0730a * 260.0740c * .0001)) / \\ & 260.0540 \end{aligned}$	
105256	Overhead cost and other costs to perform the process "manage pay" per \$1,000 revenue	$\begin{aligned} & (\text{Total cost to perform the process "manage pay" *} \\ & \text{Percentage of total cost of the process "manage pay"} \\ & \text{allocated to internal costs * Percentage of internal} \\ & \text{costs of the process "manage pay" allocated to} \\ & \text{overhead and other costs * .0001}) / (\text{Total business} \\ & \text{entity revenue * 0.001}) \\ \\ & (260.0460 * 260.0470a * 260.0480c * .0001) / \\ & (260.0040 * 0.001) \end{aligned}$	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

105272	Overhead cost and other costs to perform the process "process payroll taxes" per \$1,000 revenue	<p>(Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal costs of the process "report payroll taxes" allocated to overhead and other costs * .0001)/(Total business entity revenue * 0.001)</p> <p>(260.0720 * 260.0730a * 260.0740c * .0001)/ (260.0040 * 0.001)</p>	
105254	Overhead cost and other costs to perform the process "report time" per \$1,000 revenue	<p>(Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal costs of the process "report time" allocated to overhead and other costs * .0001)/(Total business entity revenue * 0.001)</p> <p>(260.0320 * 260.0330a * 260.0340c * .0001)/ (260.0040 * 0.001)</p>	
102956	Personnel cost to perform the process "manage pay" per \$1,000 revenue	<p>(Total cost to perform the process "manage pay" * Percentage of total cost of the process "manage pay" allocated to internal costs * Percentage of internal costs of the process "manage pay" allocated to personnel costs * 0.0001) / (Total business entity revenue * 0.001)</p> <p>(260.0460 * 260.0470a * 260.0480a * 0.0001) / (260.0040 * 0.001)</p>	
102957	Personnel cost to perform the process "manage pay" per employee paid	<p>(Percentage of internal costs of the process "manage pay" allocated to personnel costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") / Total number of employees paid</p> <p>(260.0480a * 260.0470a * 0.0001 * 260.0460) / 260.0540</p>	
103019	Personnel cost to perform the process "process payroll taxes" per \$1,000 revenue	<p>(Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * 0.0001) / (Total business entity revenue * 0.001)</p> <p>(260.0720 * 260.0730a * 260.0740a * 0.0001) / (260.0040 * 0.001)</p>	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

103020	Personnel cost to perform the process "process payroll taxes" per employee paid	<p>(Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes") / Total number of employees paid</p> $(260.0740a * 260.0730a * 0.0001 * 260.0720) / 260.0540$	
103022	Personnel cost to perform the process "report time" per \$1,000 revenue	<p>(Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal costs of the process "report time" allocated to personnel costs * 0.0001) / (Total business entity revenue * 0.001)</p> $(260.0320 * 260.0330a * 260.0340a * 0.0001) / (260.0040 * 0.001)$	
103023	Personnel cost to perform the process "report time" per employee paid	<p>(Percentage of internal costs of the process "report time" allocated to personnel costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") / Total number of employees paid</p> $(260.0340a * 260.0330a * 0.0001 * 260.0320) / 260.0540$	
106161	Personnel cost to perform the process group "process payroll" per employee paid	<p>((Percentage of internal costs of the process "report time" allocated to personnel costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") + (Percentage of internal costs of the process "manage pay" allocated to personnel costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") + (Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes")) / Total number of employees paid</p> $((260.0340a * 260.0330a * 0.0001 * 260.0320) + (260.0480a * 260.0470a * 0.0001 * 260.0460) + (260.0740a * 260.0730a * 0.0001 * 260.0720)) / 260.0540$	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

104501	Personnel cost to perform the process group "process payroll" per process group FTE	<p>((Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal costs of the process "report time" allocated to personnel costs * 0.0001) + (Total cost to perform the process "manage pay" * Percentage of total cost of the process "manage pay" allocated to internal costs * Percentage of internal costs of the process "manage pay" allocated to personnel costs * 0.0001) + (Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * 0.0001)) / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes")</p> <p>((260.0320 * 260.0330a * 260.0340a * 0.0001) + (260.0460 * 260.0470a * 260.0480a * 0.0001) + (260.0720 * 260.0730a * 260.0740a * 0.0001)) / (260.0280a + 260.0280b + 260.0280c)</p>	
104464	Selling, general, and administrative (SGA) costs as a percentage of business entity revenue	<p>(Total SG&A costs / Total business entity revenue) * 100.0</p> <p>(260.0090 / 260.0040) * 100.0</p>	
106167	Systems cost to perform the process "manage pay" per \$100,000 revenue	<p>(Percentage of internal cost to perform the process "manage pay" allocated to systems costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") / (Total business entity revenue * .00001)</p> <p>(260.0480b * 260.0470a * 0.0001 * 260.0460) / (260.0040 * .00001)</p>	
103304	Systems cost to perform the process "manage pay" per employee paid	<p>(Percentage of internal cost to perform the process "manage pay" allocated to systems costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") / Total number of employees paid</p> <p>(260.0480b * 260.0470a * 0.0001 * 260.0460) / 260.0540</p>	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

106168	Systems cost to perform the process "process payroll taxes" per \$100,000 revenue	<p>(Percentage of internal cost to perform the process "process payroll taxes" allocated to systems costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes") / (Total business entity revenue * .00001)</p> <p>(260.0740b * 260.0730a * 0.0001 * 260.0720) / (260.0040 * .00001)</p>	
103349	Systems cost to perform the process "process payroll taxes" per employee paid	<p>(Percentage of internal cost to perform the process "process payroll taxes" allocated to systems costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes") / Total number of employees paid</p> <p>(260.0740b * 260.0730a * 0.0001 * 260.0720) / 260.0540</p>	
106166	Systems cost to perform the process "report time" per \$100,000 revenue	<p>(Percentage of internal cost to perform the process "report time" allocated to systems costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") / (Total business entity revenue * .00001)</p> <p>(260.0340b * 260.0330a * 0.0001 * 260.0320) / (260.0040 * .00001)</p>	
103351	Systems cost to perform the process "report time" per employee paid	<p>(Percentage of internal cost to perform the process "report time" allocated to systems costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") / Total number of employees paid</p> <p>(260.0340b * 260.0330a * 0.0001 * 260.0320) / 260.0540</p>	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

COST EFFECTIVENESS (50 MEASURES)

106164	Systems cost to perform the process group "process payroll" per \$100,000 revenue	<p>((Percentage of internal cost to perform the process "report time" allocated to systems costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") + (Percentage of internal cost to perform the process "manage pay" allocated to systems costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") + (Percentage of internal cost to perform the process "process payroll taxes" allocated to systems costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes")) / (Total business entity revenue * 0.00001)</p> <p>((260.0340b * 260.0330a * 0.0001 * 260.0320) + (260.0480b * 260.0470a * 0.0001 * 260.0460) + (260.0740b * 260.0730a * 0.0001 * 260.0720)) / (260.0040 * 0.00001)</p>
105618	Systems cost to perform the process group "process payroll" per employee paid	<p>((Total cost to perform the process "report time" * Percentage of total cost to perform the process "report time" allocated to internal costs * Percentage of internal cost to perform the process "report time" allocated to systems costs * 0.0001) + (Total cost to perform the process "manage pay" * Percentage of total cost of the process "manage pay" allocated to internal costs * Percentage of internal cost to perform the process "manage pay" allocated to systems costs * 0.0001) + (Total cost to perform the process "process payroll taxes" * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * Percentage of internal cost to perform the process "process payroll taxes" allocated to systems costs * 0.0001)) / Total number of employees paid</p> <p>((260.0320 * 260.0330a * 260.0340b * 0.0001) + (260.0460 * 260.0470a * 260.0480b * 0.0001) + (260.0720 * 260.0730a * 260.0740b * 0.0001)) / 260.0540</p>
102720	Total cost the process group "process payroll" as a percentage of cost of continuing operations	<p>((Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / Total costs of continuing operations) * 100</p> <p>((260.0320 + 260.0460 + 260.0720) / 260.0070) * 100</p>

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

COST EFFECTIVENESS (50 MEASURES)

103953	Total cost to perform the process group "process payroll" per payroll inquiry	(Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes") / Number of payroll inquiries received (260.0320 + 260.0460 + 260.0720) / 260.0630	
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CYCLE TIME (9 MEASURES)

100152	Cycle time in business days to process the payroll	Cycle time in business days to process payroll from HR/benefits system cut-off to payroll transmit date 260.0500	✓
100529	Cycle time in business days between the time period cut-off for employees and the payroll transmit date	Cycle time in business days between the time period cut-off for employees and the payroll transmit date 260.0410	
100532	Cycle time in business days from HR/benefits system cut-off until payroll system cut-off date	Cycle time in business days from HR/benefits system cut-off until payroll system cut-off date 250.0510	
100534	Cycle time in business days from notification of required garnishment to the time the garnishment is processed in the payroll system and scheduled for withholding	Cycle time in business days from notification of required garnishment to the time the garnishment is processed in the payroll system and scheduled for withholding 260.0620	
100536	Cycle time in business days from the payroll system cut-off date until payroll transmit date	Cycle time in business days from the payroll system cut-off date until payroll transmit date 260.0520	
100540	Cycle time in business days to process time record data and enter into payroll system	Cycle time in business days from receiving the time record from the employee and entering the data into the payroll system 260.0400	
100543	Cycle time in business days to reflect a new employee in the payroll system	Cycle time in business days from the effective date of hire for a new employee until they are included in the payroll system 260.0660	
100546	Cycle time in business days to remove a terminated employee from the payroll system	Cycle time in business days from the effective date that an employee is terminated until they are removed from the payroll system 260.0670	
100549	Cycle time in business days to resolve a payroll error	Cycle time in business days from when an error is identified/reported to when it is fully resolved and reflected in the accounting records 260.0650	

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

PROCESS EFFICIENCY (19 MEASURES)

101061	Number of FTEs that perform the process "manage pay" per 1,000 employees paid	Number of FTEs who perform the process "manage pay" / (Total number of employees paid * 0.001) 260.0280b / (260.0540 * 0.001)	✓
101106	Number of FTEs that perform the process group "process payroll" per \$1 billion revenue	(Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") / (Total business entity revenue * 0.000000001) (260.0280a + 260.0280b + 260.0280c) / (260.0040 * 0.000000001)	✓
101958	Percentage of employees receiving payroll disbursements via direct deposit	Percentage of employees receiving payroll disbursements via direct deposit 260.0550	✓
105268	First contact resolution rate for payroll inquiries	Percentage of payroll inquiries resolved during the initial contact 260.0640	
101057	Number of FTEs that perform the process "manage pay" per \$1 billion revenue	Number of FTEs who perform the process "manage pay" / (Total business entity revenue * 0.000000001) 260.0280b / (260.0040 * 0.000000001)	
101120	Number of FTEs that perform the process "process payroll taxes" per \$1 billion revenue	Number of FTEs who perform the process "process payroll taxes" / (Total business entity revenue * 0.000000001) 260.0280c / (260.0040 * 0.000000001)	
101128	Number of FTEs that perform the process "process payroll taxes" per 1,000 employees paid	Number of FTEs who perform the process "process payroll taxes" / (Total number of employees paid * 0.001) 260.0280c / (260.0540 * 0.001)	
101130	Number of FTEs that perform the process "report time" per \$1 billion revenue	Number of FTEs who perform the process "report time" / (Total business entity revenue * 0.000000001) 260.0280a / (260.0040 * 0.000000001)	
101134	Number of FTEs that perform the process "report time" per 1,000 employees paid	Number of FTEs who perform the process "report time" / (Total number of employees paid * 0.001) 260.0280a / (260.0540 * 0.001)	

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

PROCESS EFFICIENCY (19 MEASURES)

101184	Number of FTEs that perform the process group "process payroll" per 1,000 employees paid	(Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") / (Total number of employees paid * 0.001) (260.0280a + 260.0280b + 260.0280c) / (260.0540 * 0.001)	
101373	Number of payroll-related inquiries as a percentage of payroll disbursements	(Number of payroll inquiries received / Number of payroll disbursements) * 100 (260.0630 / 260.0530) * 100	
101429	Number of voided checks/payments as a percentage of payroll disbursements	(Number of checks/payments voided during the year / Number of payroll disbursements) * 100 (260.0600 / 260.0530) * 100	
101739	Payment errors as a percentage of total payroll disbursements	Percentage of payroll disbursements with errors identified after distribution 260.0590	
102380	Percentage of payroll disbursements that are manual checks/payments	Percentage of payroll disbursements that were manual cheques 260.0570	
102383	Percentage of payroll disbursements that include retroactive pay adjustments	Percentage of payroll disbursements that were or included retroactive pay adjustments 260.0580	
104488	Percentage of time records that are entered manually into the payroll system	Percentage of time records entered manually 260.0390	
102696	Percentage of time records that are processed first time error free	Percentage of time records processed error-free the first time 260.0370	
102698	Percentage of time records that are returned to the employee/field for validation and/or correction	Percentage of time records returned to the the field for validation and/or correction 260.0360	
104487	Percentage of time records that are submitted electronically	Percentage of time records submitted electronically 260.0380	

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

STAFF PRODUCTIVITY (5 MEASURES)

100920	Number of employees paid per FTE that performs the process group "process payroll"	Total number of employees paid / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") 260.0540 / (260.0280a + 260.0280b + 260.0280c)	✓
101370	Number of payroll disbursements processed per FTE that performs the process "manage pay"	Number of payroll disbursements / Number of FTEs who perform the process "manage pay" 260.0530 / 260.0280b	✓
101422	Number of time records processed per FTE that performs the process "report time"	Number of time records processed / Number of FTEs who perform the process "report time" 260.0350 / 260.0280a	✓
101334	Number of manual checks/payments per FTE that performs the process group "process payroll"	(Number of payroll disbursements * Percentage of payroll disbursements that were manual cheques * .01) / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") (260.0530 * 260.0570 * .01) / (260.0280a + 260.0280b + 260.0280c)	
101372	Number of payroll inquiries per FTE that performs the process group "process payroll"	Number of payroll inquiries received / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes") 260.0630 / (260.0280a + 260.0280b + 260.0280c)	

SUPPLEMENTAL INFORMATION (15 MEASURES)

100390	Business days the HR/Benefits system is open for employee data changes, new hires and termination during payroll period	Number of business days HR/Benefit system is open for employee data changes, new hires, and terminations during payroll period 260.0490	
105259	Percentage of paid employees that are exempt employees	(Number of employees paid that are salaried (exempt) employees / Total number of employees paid) * 100 (260.0540a / 260.0540) * 100	
105260	Percentage of paid employees that are non-exempt employees	(Number of employees paid that are hourly (non-exempt) employees / Total number of employees paid) * 100 (260.0540b / 260.0540) * 100	

FINANCE AND ACCOUNTING PAYROLL (98 MEASURES)

SUPPLEMENTAL INFORMATION (15 MEASURES)

105263	Percentage of paid employees that are paid bi-weekly	(Number of employees paid every two weeks / Total number of employees paid) * 100 (260.0560a / 260.0540) * 100	
105265	Percentage of paid employees that are paid monthly	(Number of employees paid monthly / Total number of employees paid) * 100 (260.0560c / 260.0540) * 100	
105266	Percentage of paid employees that are paid other than monthly, semi-monthly, bi-weekly, or weekly	(Number of employees paid other than weekly, every two weeks, twice per month, or monthly / Total number of employees paid) * 100 (260.0560d / 260.0540) * 100	
105264	Percentage of paid employees that are paid semi-monthly	(Number of employees paid twice per month / Total number of employees paid) * 100 (260.0560b / 260.0540) * 100	
105262	Percentage of paid employees that are paid weekly	(Number of employees paid weekly / Total number of employees paid) * 100 (260.0560 / 260.0540) * 100	
105261	Percentage of paid employees that are retired employees	(Number of employees paid that are retired employees receiving payments from payroll / Total number of employees paid) * 100 (260.0540c / 260.0540) * 100	
105267	Percentage of payroll disbursements that include garnished wages	Percentage of payroll disbursements which included garnished wages 260.0610	
102385	Percentage of total FTEs that perform the process group "process payroll" that perform the process "manage pay"	(Number of FTEs who perform the process "manage pay" / (Number of FTEs who perform the process "report time"+Number of FTEs who perform the process "manage pay"+Number of FTEs who perform the process "process payroll taxes")) * 100 (260.0280b / (260.0280a+260.0280b+260.0280c)) * 100	
102387	Percentage of total FTEs that perform the process group "process payroll" that perform the process "process payroll taxes"	(Number of FTEs who perform the process "process payroll taxes" / (Number of FTEs who perform the process "report time"+Number of FTEs who perform the process "manage pay"+Number of FTEs who perform the process "process payroll taxes")) * 100 (260.0280c / (260.0280a+260.0280b+260.0280c)) * 100	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

SUPPLEMENTAL INFORMATION (15 MEASURES)

102389	Percentage of total FTEs that perform the process group "process payroll" that perform the process "report time"	<p>(Number of FTEs who perform the process "report time" / (Number of FTEs who perform the process "report time" + Number of FTEs who perform the process "manage pay" + Number of FTEs who perform the process "process payroll taxes")) * 100</p> <p>$(260.0280a / (260.0280a + 260.0280b + 260.0280c)) * 100$</p>	
103053	Personnel cost to perform the process group "process payroll" as a percentage of the total process group cost	<p>((Percentage of internal costs of the process "report time" allocated to personnel costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") + (Percentage of internal costs of the process "manage pay" allocated to personnel costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") + (Percentage of internal costs of the process "report payroll taxes" allocated to personnel costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes"))) / (Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes")) * 100</p> <p>$((260.0340a * 260.0330a * 0.0001 * 260.0320) + (260.0480a * 260.0470a * 0.0001 * 260.0460) + (260.0740a * 260.0730a * 0.0001 * 260.0720)) / (260.0320 + 260.0460 + 260.0720)) * 100$</p>	

**FINANCE AND ACCOUNTING
PAYROLL (98 MEASURES)**

SUPPLEMENTAL INFORMATION (15 MEASURES)

103379	Systems cost to perform the process group "process payroll" as a percentage of the total process group cost	<p>(((Percentage of internal cost to perform the process "report time" allocated to systems costs * Percentage of total cost to perform the process "report time" allocated to internal costs * 0.0001 * Total cost to perform the process "report time") + (Percentage of internal cost to perform the process "manage pay" allocated to systems costs * Percentage of total cost of the process "manage pay" allocated to internal costs * 0.0001 * Total cost to perform the process "manage pay") + (Percentage of internal cost to perform the process "process payroll taxes" allocated to systems costs * Percentage of total cost to perform the process "process payroll taxes" allocated to internal costs * 0.0001 * Total cost to perform the process "process payroll taxes")) / (Total cost to perform the process "report time" + Total cost to perform the process "manage pay" + Total cost to perform the process "process payroll taxes")) * 100</p> <p>(((260.0340b * 260.0330a * 0.0001 * 260.0320) + (260.0480b * 260.0470a * 0.0001 * 260.0460) + (260.0740b * 260.0730a * 0.0001 * 260.0720)) / (260.0320 + 260.0460 + 260.0720)) * 100</p>
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