



Financial Management: Payroll

There is a fee associated with participation in APQC's Open Standards Research. If you have any questions about the fee, please contact the APQC helpdesk for more information.

This document should be used as a guide in the offline collection of data. APQC cannot accept submissions using this file. Please contact the APQC helpdesk on helpdesk@apqc.org for more information about offline submission.

OSBC DATABASE PRIVACY AND PROTECTION OF PERSONAL INFORMATION

Please refer to APQC's [privacy statement](#) for disclosures relating to the collection and use of your personal information.

Instructions

Research project structure

APQC OSBC research projects are designed to collect a wide variety of information about your entire organization, with a specific emphasis on the particular business entity for which the research is being collected.

Each survey is divided into a number of sections, separated by a block of introductory text. The first section contains questions about your organization as a whole. Each of the subsequent sections of the research project presents questions about specific processes and activities in your business entity. Each of these process-specific sections corresponds to APQC's [Process Classification Framework](#).

Before each section containing process-specific questions, you are presented with a list of components of the PCF. This list identifies which components of the PCF are addressed by this particular section of the research project. The numbers in the list correspond to the PCF's unique numbering scheme. Questions within the section will address specific activities for the stated component of the PCF.

Navigation, saving results, and submitting a survey

The survey is presented in pages. Each page has at least one question on it. Each question on each page should be answered. A survey may also have a question that must be answered in order to proceed. Required questions are identified by the word "Required" in red letters.

Use the buttons at the bottom of each page to navigate throughout the survey. To avoid data loss, do not use the browser "Back" and "Forward" buttons to navigate through the survey. As you navigate through the survey using the "Back" and "Forward" buttons, your data are saved to APQC's secure servers.

The progress indicator at the bottom of each page displays a bar graph and a percentage that indicate your progress in navigating through the survey. The progress indicator does not account for completed questions, only for your relative position in the survey.

To exit the survey before you have completed all questions, click the "Save" button at the bottom of the survey page, then close your browser. The system will present you a link to your particular instance of the survey. Use that link to return to the survey at any time.

Once you have completed the survey, click the "Submit" button on the last survey page. By submitting your survey results, you will notify APQC that your data are ready for validation. You will not be able to create, review, update or delete your answers after you have submitted the survey, so ensure that you have accurately documented your answers before you submit it.

Cookies, one browser

The APQC OSBC survey tool uses a "cookie" to associate you to a particular survey instance. Your cookie is unique to the computer you used to start the survey, and is the only key that you have to access your data. Should you lose your cookie, you will be unable to complete the survey and will need special assistance from APQC. Do not delete your APQC cookies until after you have submitted your survey data.

Because this cookie is unique to the computer you used to start the survey, other users will be unable to contribute results and data to the survey unless they have physical access to the browser you used to start the survey.

Visit the [Browser Setup](#) page for more information about configuring your browser to use cookies.

JavaScript

The APQC survey application uses JavaScript for enhanced validation and usability features. In order to complete these surveys, you must use a browser that supports JavaScript, and you must have JavaScript enabled. Visit the [Browser Setup](#) page for more information.

Printing

To print a copy of the entire survey, you should use the "Preview" version of the survey. This view consolidates all of the questions associated with the particular survey onto a single printable browser page. No answers or personal data are contained on the "Preview" version of the survey.

As you navigate through the survey, you may print each page to record your answers. There is no facility to review all of your answers on one page.

Definitions

Each survey has a set of definitions associated with it that are unique to the process grouping covered by the survey. Throughout the

survey, questions may have links to survey definitions.

Accurate results depend on a common understanding of the terminology used across survey respondents, so take special care to review the definitions in the glossary thoroughly. Common terms may be defined differently than you expect. When in doubt, contact APQC for guidance.

Reasonable numbers

The survey asks for a number of detailed pieces of information. If you do not have the exact information that a question asks for, please provide a reasonable approximation. If you cannot provide a reasonable approximation, please leave the answer blank. If you are not sure, contact APQC for guidance.

Reporting period

All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk (contact information is provided below.)

Question numbers may skip

Occasional changes to the survey may result in the addition or removal of questions. Due to this activity, the question numbers in the survey may occasionally skip one or more numbers. Furthermore, some surveys will hide questions depending upon answers to previous questions. If you have any questions about the order of questions in the survey, please contact the OSBC help desk.

Contacting APQC with questions

For any questions regarding the survey mechanics, the survey content, or general survey inquiries, please contact the OSBC helpdesk via telephone at +1.800.776.9676 (toll free, US only) or +1.713.681.4020, or via email at osbc@apqc.org.

Survey Scope

This survey is designed to be modular in nature. The following processes are addressed by this survey:

- **8.5** Process payroll
 - **8.5.1** Report time
 - **8.5.2** Manage pay
 - **8.5.3** Process taxes

The survey contains a general background section followed by a process specific section. The process specific section contains the questions addressing the PCF components identified above.

General Background

*181.0010 Please indicate the currency (e.g. US Dollar, Euro, Japanese Yen, etc.) used for monetary responses provided in this survey. *This question must be answered in order to proceed to the next page.*

Currency

Choose one

181.0020 Provide the end date of the twelve-month period for which your [business entity](#) will be providing all data. *(All questions in the survey, unless expressed otherwise, request data from the last complete fiscal year of your organization's or business entity's operations. Pro-rata data are not acceptable, only actual data should be submitted. Please be sure to provide the end-date of the fiscal year for which you are providing data. If you have any questions about the reporting period, please contact the OSBC help desk on osbc@apqc.org.)*

Period end date

a. Year	b. Month
Choose one	Choose one

181.0030 What is the number of all employees ([temporary](#), [part-time](#), and [full-time](#)) at your business entity?

Number of employees (headcount)

181.0040 What is the total number of [FTEs](#) at your business entity?

Number of FTEs

181.0050 What is the [total annual revenue](#) for your business entity? If your business entity is a support unit such as a shared services center and therefore does not directly generate revenue, then provide the revenue amount for the units/business entities you support.

*Please provide your value responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).*

Total annual revenue

181.0060 What is the total annual selling, general, and administrative [SG&A](#) costs incurred by your business entity? Include all compensation and benefits (excluding incentive compensation), direct operating costs, supplies, maintenance time and expenses, subscriptions, publications, and related costs.

Total annual SG&A cost

181.0070 Please provide the [total annual revenue](#) for your entire organization. (Note that this question refers to the entire organization rather than the business entity defined for purposes of this survey effort. For example, the surveyed business entity could be a business unit of a publicly traded company, in which case this question should be answered as the corporate parent's total annual revenue.)

Total annual revenue

181.0080 What is the [total annual cost of continuing operations](#) incurred by your business entity? (If your business entity is a support unit such as a shared services center, then include the costs for the units/business entities you support.)

Total annual cost of continuing operations

181.0090 Which of the following best describes the customer strategy for your business entity? (*Select only one.*)

- [Cost leadership](#)
- [Product/service differentiation](#)
- [Focus on the customer](#)

181.0100 Which of the following functions best describes the role your business entity performs in the corporate organization? (*Select only one.*)

- [Headquarters](#)
- [Shared services center/centralized processing center](#)
- [Manufacturing, operating or business unit](#)

181.0110 Which of the following terms best describes the market conditions in which your business entity mainly operates? (Select only one.)

- Relatively new, emerging market
- Growth market
- Mature market
- Generally in decline

181.0120 Does your organization use an [enterprise resource planning \(ERP\) system](#) to coordinate key business information, resources, and activities across the value chain?

- Yes
- No

181.0130 Which of the following best describes your business entity's compliance with currently accepted accounting standards? (Please contact your company's financial reporting department for guidance in answering this question if needed.)(Please select only one option.)

- My business entity is currently compliant with the [International Financial Reporting Standards \(IFRS\)](#).
- My business entity is currently compliant with [United States Generally Accepted Accounting Principles \(US GAAP\)](#).
- My business entity is currently converting from United States or local Generally Accepted Accounting Principles (GAAP) to the International Financial Reporting Standards (IFRS).
- My business entity is currently compliant with local Generally Accepted Accounting Principles (GAAP) other than US GAAP and IFRS.

If you selected other please specify with which standard your business entity is compliant:

181.0140 What is your assessment of your business's overall performance relative to industry peers?

- Top Quartile
- Middle Half
- Bottom Quartile

181.0150 Which of the following best describes your organization's maturity with regards to information availability and analysis capabilities?

Data, beyond what is required to complete transactions, is not readily available. Data is stored in spreadsheets or in individual system extracts. Information analysis is not performed on a regular basis. Decision making is based on instinct and anecdotal information.

Some siloed data is available within departments or lines of business, but information insight is only performed periodically on an ad hoc basis. Decisions are based on past experiences, although data may be gathered to support decision making

Structured data from operational transactions is available from an enterprise repository along with some basic external data. Data is analyzed for insight only at the departmental or line of business level, although some data is shared across the enterprise. Decision making is based on the analysis of past actions and consequences.

Structured and unstructured data is integrated and available from an enterprise warehouse along with a robust selection of external data. Data is readily accessible across the enterprise based on role and need, but access and manipulation may require a semi-technical background. Decision making is based on historic analysis and predictive algorithms.

Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and non-technical users can access, manipulate and visualize data on demand. Data -driven decision making is an integral part of the organization's culture and leverages data analysis from a robust set of sources.

181.0160 Which of the following best describes the maturity with regards to information availability and analysis capabilities, that you think your organization should have in order to be competitive / on par with peers? *(Options are listed in increasing order of maturity. This question is intended as a subjective measure of the level of analytics maturity required to compete within the industry.)*

We don't have regular access to data beyond basic transactions. Data is stored in spreadsheets or system extracts. Analysis is not performed on a regular basis and decisions are based on instinct and anecdote

Data is in department or line-of-business silos. Insight generation is only performed on an ad hoc or periodic basis. Decisions may be supported by data, but primarily based on past experience.

Structured operational data is available and may include some basic external data. Insights are generated at department or line-of-business level. Decision making is focused on analyzing past actions and consequences

Traditional and unstructured data is integrated and available from enterprise sources as well as some external data. While data is available to many people based on their roles and needs, using it might require some technical assistance. Decision making involves historic analysis and predictive algorithms.

Real-time, internal and external data is readily accessible across the enterprise based on need. Information is shared extensively across the enterprise. The data is integrated real-time and users can access, manipulate and visualize data on demand. Data-driven decision making is part of the organization's culture.

Section I Activity Profile

181.0170 For the following payroll and HR-related activities, please indicate the current level of self-service available to the employees in your organization. *(Select only one per activity.)*

EMPLOYEE SELF SERVICE

Payroll and HR-related activities	Fully implemented	Partially implemented	Plan to implement	No plans to implement
a. Benefit selections				
b. Changes to benefit selections				
c. Direct deposit set-up				
d. Changes to direct deposit				
e. Personal data changes				
f. Record time				
g. Time adjustments				
h. On-line Payslips / Pay Statements				
i. On-line Annual Tax Forms (P60, W-2)				

181.0180 For the following payroll and HR-related activities, please indicate the current level of self-service available to the managers in your organization. *(Select only one per activity.)*

MANAGEMENT SELF SERVICE

Payroll and HR-related activities	Fully implemented	Partially implemented	Plan to implement	No plans to implement
a. Bonus payments				
b. Employee file maintenance				
c. Employment verifications				

d. Hire/rehire				
e. Job data changes				
f. Pay rate changes				
g. Promotion/demotion				
h. Retroactive pay increases				
i. Suspensions and recall from suspension				
j. Terminations (i.e., separations / retirements)				
k. Time adjustments (manager adjustments to employee timesheets)				
l. Transfers				
m. Delegation (ability to delegate MSS responsibilities to direct report or other colleague)				
n. Management Information Reports (ability to view reports about direct reports)				

181.0190 Which of the following tools are utilized by your business entity to enable employee/manager self-service for the payroll and HR-related activities in questions 181.0170 and 181.0180? (Select all that apply.)

[Web portal](#)

[ERP](#) system with self-service capability

Other

If you selected "Other," please specify.

Section III Instructions for FTE and Data Element Sections

In Sections IV and V you will be asked to provide FTE and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Section IV FTE Tables

Complete the FTE tables below for each business process.

181.0200 Number of [full-time equivalents \(FTEs\)](#) employed during the year to perform each respective process (Use a decimal if needed.).

Process	FTE
a. Report time	
b. Manage pay	
c. Report payroll taxes	

181.0210 Of the total number of [FTEs](#) within the payroll function (question 181.0200a through 181.0200c), what percentages are salaried (exempt) and hourly (non-exempt)? (Allocate to 100 percent.)

Payroll FTEs classification	Percentage
a. Salaried (exempt) FTEs	%
b. Hourly (non-exempt) FTEs	%
c. Total (Must equal 100%)	%

181.0220 What is the total number of [full-time equivalents \(FTEs\)](#) for the human resources function within your business entity? (Use a decimal if needed.)

Number of HR FTEs

181.0230 Where within the organization does the payroll function report?

Finance department
Human resources department
Other

If you selected "Other," please specify.

181.0240 Has the payroll reporting relationship changed over the last five years?

Yes
No

181.0250 If the payroll relationship has changed (question 181.0240), then what was the reason for the shift?

[ERP](#) implementation
Shared services implementation
Outsourced to third party
Partial outsource to third party
Management decision
Other

If you selected "Other," please specify.

This concludes the **general background** component of the survey.

Proceed to the next page to begin the **report time** component of the survey. Processes and activities included in this component of the survey include:

- **8.5** Process payroll
 - **8.5.1** Report time
 - **8.5.1.1** Establish policies and procedures
 - **8.5.1.2** Collect and record employee time worked
 - **8.5.1.3** Analyze and report paid and unpaid leave
 - **8.5.1.4** Monitor regular, overtime, and other hours
 - **8.5.1.5** Analyze and report employee utilization

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

Section I Activity Profile

181.0260 For the process "[report time](#)," which of the following best describes your business entity's role? (*Select only one.*)

Self-supporting; performs most aspects of this process.
Relies on other [business units](#) for this process.
Relies on [shared services center](#) for the process.
Serves as a shared services center for the process.
[Outsourced](#) to third party

Section II System Profile

Complete the series of questions below relating to the systems your business entity uses for each of the processes indicated. In situations where more than one response type may appear applicable, choose the single response that is overall most appropriate for the respective process.

181.0270 Which of the following best describes the system used in the process "[report time](#)"? (*Select only one.*)

Manual/Spreadsheet
Internally developed
SAP
Oracle (includes Peoplesoft, J.D. Edwards and other Oracle products)
Kronos
Ceridian
Not applicable/no system used for this process
Don't know
Other

If you selected "Other," please specify.

Section III Instructions for Cost and Data Element Sections

In sections IV and V you will be asked to provide cost and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Section IV Cost Tables

Complete the cost tables below for each business process.

Please provide your cost responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).

181.0280 Cost table for the process "[Report time](#)"

Cost Table	Cost
a. Annual personnel cost (compensation and benefits) for those classified as FTEs in question 181.0150a	
b. Annual systems cost (direct and/or allocated to the business entity)	
c. Annual overhead cost (direct and/or allocated to the business entity)	
d. Annual other costs	
e. Annual outsourced cost	
f. Total cost of the process <i>Report time</i> (sum of a through e)	

181.0290 Using the total number of FTEs from question 181.0200a for the "[report time](#)" process, please allocate those FTEs among the following activities. (Use a decimal if needed, and use a zero if no FTEs perform this activity.)

Activities	FTE Allocation
a. Management activities	
b. Establish policies and procedures	
c. Collect and record employee time information	
d. Analyze and report paid and unpaid leave	
e. Monitor regular, overtime and other hours	
f. Analyze and report employee utilization	
g. Total FTEs of the process <i>Report time</i> (sum of a through f)	

Page Break

Section V Data Elements

The data elements gathered in this section will be used to form the performance metrics for this module.

181.0300 What is the total number of [time records](#) processed annually by your business entity? (Count each time record as a single line item. For example, a timesheet may have one or multiple time records.)

Number of time records

181.0310 Of the total number of time records processed annually (question 181.0250), how many are returned to the field/employee for validation and/or correction?

Number of time records returned to field

181.0320 Of the total number of time records processed annually (question 181.0250), how many are processed error-free the first time by your business entity?

Number processed error-free

181.0330 Using the total number of time records in question 181.0300, please allocate that number among the following methods of timesheet submission.

Timesheet Submission Methods	Allocation
a. Paper (mail or fax)	
b. Telephone	
c. Internet or intranet , including e-mail	
d. Electronic other	
e. Other <i>(Please specify.)</i>	
f. Total number of time records <i>(Must equal the answer to question 181.0300)</i>	

If you responded to other above, please describe here.

181.0340 Using the total number of time records provided in question 181.0330, please allocate that number among the following methods for entering time records into the payroll system.

Methods For Entering Time Records	Allocation
a. Direct feed	
b. Strong interface	
c. Weak interface	
d. Manual entry	
e. Other <i>(Please specify.)</i>	
f. Total number of time records <i>(Must equal the answer to question 181.0300)</i>	

If you responded to other above, please describe here.

Page Break

181.0350 What is the average [cycle time](#) in business days between receiving the time record from the employee and entering the data into the payroll system?

Business days

181.0360 What is the cycle time, in business days, between the time period cut-off for employees and the payroll transmit date for those specific hours? For example, if an employee reports 10 hours of overtime on the first of the month, when is the overtime pay transmitted for those 10 hours specifically?

Business days

181.0370 Thinking about your entire **report time** operation, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? Please list the top three.

This concludes the **report time** component of the survey.

Proceed to the next page to begin the **manage pay** component of the survey. Processes and activities included in this component of the survey include:

- **8.5** Process payroll
 - **8.5.2** Manage pay
 - **8.5.2.1** Enter employee time worked into payroll system
 - **8.5.2.2** Maintain and administer employee earnings information
 - **8.5.2.3** Maintain and administer applicable deductions
 - **8.5.2.4** Monitor changes in tax status of employees
 - **8.5.2.5** Process and distribute payments
 - **8.5.2.6** Process and distribute manual cheques
 - **8.5.2.7** Process period end adjustments
 - **8.5.2.8** Respond to employee payroll inquiries

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

Section I Activity Profile

181.0380 For the process "[Manage pay](#)," which of the following best describes your business entity's role? (*Select only one.*)

Self supporting; performs most aspects of this process

Relies on other [business units](#) for this process.

Relies on [shared services center](#) for the process

Serves as a shared services center for the process

[Outsourced](#) to third party

Section II System Profile

Complete the series of questions below relating to the systems your business entity uses for each of the processes indicated. In situations where more than one response type may appear applicable, choose the single response that is overall most appropriate for the respective process.

181.0390 Which of the following best describes the system used in the process "[Manage pay](#)"? (*Select only one system.*)

Manual/Spreadsheet

Internally developed

SAP

Oracle (includes Peoplesoft, J.D. Edwards and other Oracle products)

Kronos

Ceridian

ADP

Not applicable/no system used for this process

Don't know

Other

If you selected "Other," please specify.

Section III Instructions for Cost and Data Element Sections

In Sections IV and V you will be asked to provide cost and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Section IV Cost Tables

Complete the cost tables below for each business process.

Please provide your cost responses with no currency marks, thousands separator, or other formatting. Also, a period should be used for a decimal mark, not a comma (e.g., **1325.23**, not \$1,325.23).

181.0400 Cost table for the process "[Manage pay](#)"

Cost Table	Cost
a. Annual personnel cost (compensation and benefits) for those classified as FTE's in question 181.0150b	
b. Annual systems cost (direct and/or allocated to the business entity)	
c. Annual overhead cost (direct and/or allocated to the business entity)	
d. Annual other cost	
e. Annual outsourced cost	
f. Total cost of the process <i>Manage pay</i> (sum of a through e)	

181.0410 Using the total number of FTEs from question 181.0200b for the "[Manage pay](#)" process, please allocate those FTEs among the following activities: (Use a decimal if needed, and use a zero if no FTEs perform this activity.)

Activities	Allocation
a. Management activities	
b. Enter employee time information into payroll system	
c. Maintain and administer employee earnings information	
d. Maintain and administer applicable deductions	
e. Maintain and monitor changes in tax status of employees	
f. Process and distribute payments	
g. Process and distribute manual cheques	
h. Process period end adjustments	
i. Respond to employee inquiries	
j. Total FTEs of the process <i>manage pay</i> (sum of a through i)	

Page Break

Section V Data Elements

The data elements gathered in this section will be used to form the performance metrics for this module.

181.0420 During a normal payroll period, how many business days is the HR/benefits system open for employee data changes, new hires and terminations?

Business days

181.0430 What is the average cycle time in business days for the payroll processing cycle between the HR/benefits system cut-off and the payroll transmit date?

Business days

181.0440 What is the average cycle time in business days between the [HR/benefits system cut-off](#) date and the payroll system cut-off date?

Business days

181.0450 What is the average cycle time in business days between the payroll system cut-off date and the payroll transmit date?

Business days

181.0460 What is the total number of payroll disbursements (e.g., pay cheques, [direct deposits](#), manual cheques, etc.) produced annually by your business entity?

Number of payroll disbursements

181.0470 What is the total number of employees paid each year by your business entity?

Number of employees paid each year

181.0480 Of the total number of employees paid each year (question 181.0470), how many are in each of the following categories? *(Enter a zero if no employees are in a category.)*

Category	Number of employees
a. Salaried (exempt) employees	
b. Hourly (non-exempt) employees	
c. Retired employees receiving payments from payroll	
d. Total number of employees paid each year by your business entity (sum of a through c)	

181.0490 For each of the following employee/payee categories, what percentages are participating in [direct deposit](#)?

Employee/Payee Category	Percentage
a. Total employees/payees	%
b. Salaried (exempt) employees	%
c. Hourly (non-exempt) employees	%
d. Retired employees receiving payments from payroll	%

181.0500 Using the total number of employees paid from question 181.0470, please allocate that number among the following categories of pay frequency: *(Enter a zero if no employees are in a category.)*

Categories of Pay Frequency	Allocation
a. Weekly	
b. Semi-monthly	
c. Monthly	
d. Quarterly	
e. Other	
f. Total number of employees paid (sum of a through e)	

181.0510 Of the total number of annual payroll disbursements, from question 181.0460, how many were manual cheques? *(Manual cheques are off-system cheques produced and signed manually to correct a payroll system irregularity.)*

Number of manual cheques

181.0520 Of the total number of annual payroll disbursements, from question 181.0460, how many were for retroactive pay adjustments or included retroactive pay adjustments?

Number of retroactive adjustments

181.0530 Of the total number of annual payroll disbursements, from question 181.0460, how many had errors that were identified after distribution? *(Only include errors that were identified after payments were disbursed. Do not include errors identified prior to payroll distribution through normal reconciliation procedures.)*

Number of disbursements with errors

181.0540 How many cheques/payments did your business entity void during the year?

Number of voided cheques/payments

181.0550 Of the total number of annual payroll disbursements, from question 181.0460, how many included garnished wages?

Number of payroll disbursements with garnished wages

181.0560 What is the average cycle time in business days from notification of a required garnishment to the time the garnishment is processed in the payroll system and scheduled for withholding?

Business days

181.0570 What is the total number of payroll inquiries received annually?

Number of payroll inquiries

181.0580 What is the average cycle time in business days from the time when an error is identified/reported to the time it is fully resolved and reflected in the accounting records?

Business days

181.0590 What is the average cycle time in business days from the effective date of hire for a new employee until they are included in the payroll system?

Business days

181.0600 What is the average cycle time in business days from the effective date an employee is terminated until they are removed from the payroll system?

Business days

181.0610 Thinking about your entire **manage pay** operation, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? Please list the top three.

This concludes the **manage pay** survey component of the survey.

Proceed to the next page to begin the **process taxes** component of the survey. Processes and activities included in this component of the survey include:

- **8.5** Process payroll
 - **8.5.3** Process taxes
 - **8.5.3.1** Calculate and pay applicable payroll taxes
 - **8.5.3.2** Produce and distribute employee annual tax statements
 - **8.5.3.3** File regulatory payroll tax forms

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or email [OSBC Helpdesk](#).

Section I Activity Profile

181.0620 For the process "[report payroll taxes](#)," which of the following best describes your business entity's role? (*Select only one.*)

Self-supporting; performs most aspects of this process

Relies on other [business units](#) for this process

Relies on [shared services center](#) for the process

Serves as a shared services center for the process

[Outsourced](#) to third party

Section II System Profile

Complete the series of questions below relating to the systems your business entity uses for each of the processes indicated. In situations where more than one response type may appear applicable, choose the single response that is overall most appropriate for the respective process.

181.0630 Which of the following best describes the system used in the process "[report payroll taxes](#)"? (*Select only one.*)

Manual/Spreadsheet

Internally developed

SAP

Oracle (includes Peoplesoft, J.D. Edwards and other Oracle products)

Kronos

Ceridian

ADP

Not applicable/no system used for this process

Don't know

Other

If you selected "Other," please specify.

Section III Instructions for Cost and Data Element Sections

In Sections IV and V you will be asked to provide cost and data element information. The performance metrics your business entity will receive will be largely based on the completion of this information.

Section IV Cost Tables

Complete the cost tables below for each business process.

181.0640 Cost table for the process "[Report payroll taxes](#)"

Cost Table	Cost
a. Annual personnel cost (compensation and benefits) for those classified as FTEs in question 181.0150c	
b. Annual systems cost (direct and/or allocated to the business entity).	
c. Annual overhead cost (direct and/or allocated to the business entity).	
d. Annual other cost	
e. Annual outsourced cost	
f. Total Cost of the process <i>Report payroll taxes</i> (sum of a through e)	

181.0650 Using the total number of FTEs from question 181.0200c for the "[report payroll taxes](#)" process, please allocate those FTEs among the following activities: (Use a decimal if needed and use a zero if no FTEs perform this activity.)

Activities	Allocation
a. Management activities	
b. Calculate and pay applicable payroll taxes	
c. Produce and distribute employee annual tax statements	
d. File regulatory payroll tax forms	
e. Total number of FTEs for the process <i>report payroll taxes</i> (sum of a through d)	

Section V Data Elements

The data elements gathered in this section will be used to form the performance metrics for this module.

181.0660 Of the total annual payroll tax remittances made annually, what percentages are filed by each of the following methods? (Allocate to 100 percent.)

Methods	Percentage
a. Paper (mail or fax)	%
b. Electronic	%
c. Other (Please specify.)	%
d. Total (Must equal 100%)	%

If you responded to other in part C of 181.0660, please specify here.

181.0670 Thinking about your entire **report payroll taxes** operation, what do you see as the key operational processes or management techniques that contribute to your organization's success, if any? Please list the top three.

181.0680 What additional **Payroll** measures would you like to see included in future reports? For a list of current measures, click [here](#).

181.0690 Please indicate whether your organization would like to discuss the benchmarking results to learn more about reasons for possible performance gaps.

Yes

No

You have reached the end of the survey. You can use the **previous** button to review your answers for accuracy and reasonableness. After pressing the **submit** button, you will no longer be able to directly edit your data in this survey form.

The next step will be review and validation of your responses. APQC will contact you to conduct a final review of your responses and verify that your responses were as you intended.

Please click the **Submit** button to complete the survey and transmit your data.

In order to obtain a printed version of your completed survey, you will need to print each page **before** submitting your responses. After you select "submit", you will be unable to print your completed survey.

Please direct all survey related questions to the OSBC Helpdesk at (800) 776-9676 or e-mail the OSBC Helpdesk at [OSBC Helpdesk](#).