

How Does Your Salary Data and Metrics Compare to Your Peers?

1



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

Agenda

1. Executive Summary & Introduction
2. Payroll Staff Salaries
3. Organization Characteristics
4. Payroll Staff
5. Payroll Processing
6. Payroll Department Functions
7. In-House Payroll Processing Systems
8. Outsourced Payroll Processing

2

Free eBook for APA Members

<http://ebiz.americanpayroll.org/e-business/customerservice/memberscheck.aspx?NextPage=https://pages.americanpayroll.org/2021-payroll-industry-report>



3

3

Study Details



1,815 participants / 7,284 invitations

Participation Rate:

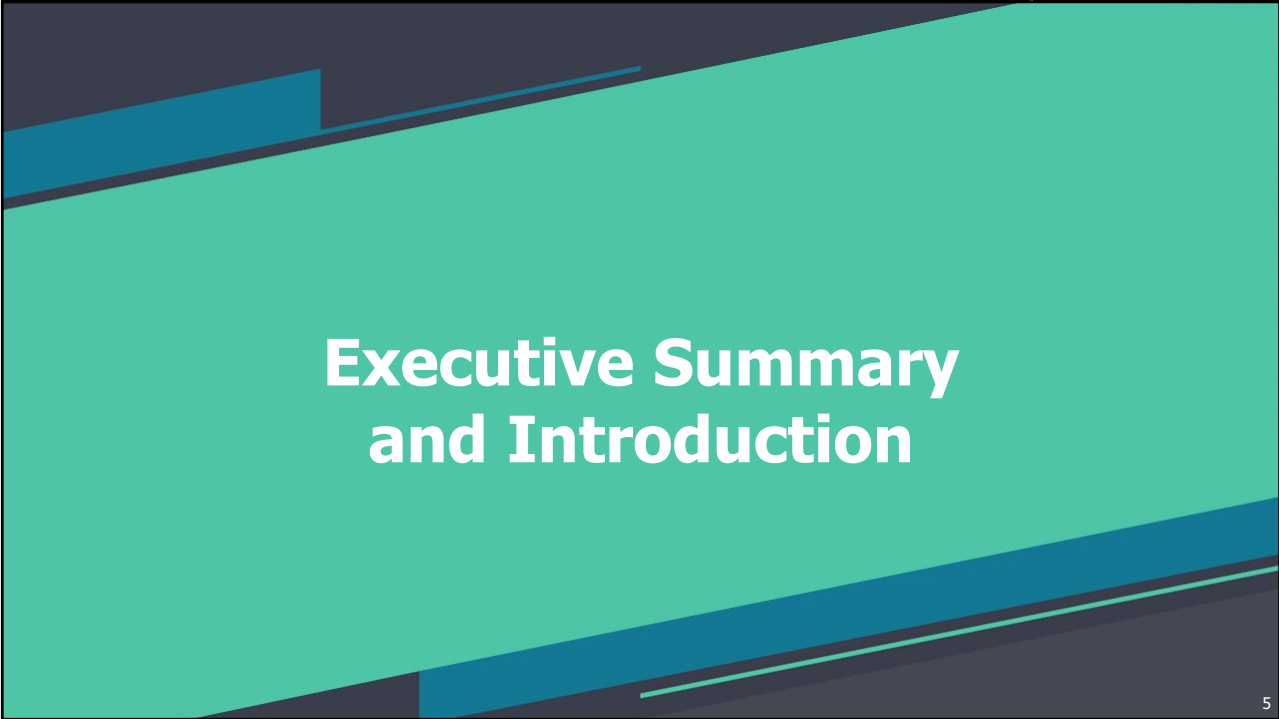
2021: 25%

2019: 21%

2017: 24%

4

4



Executive Summary and Introduction

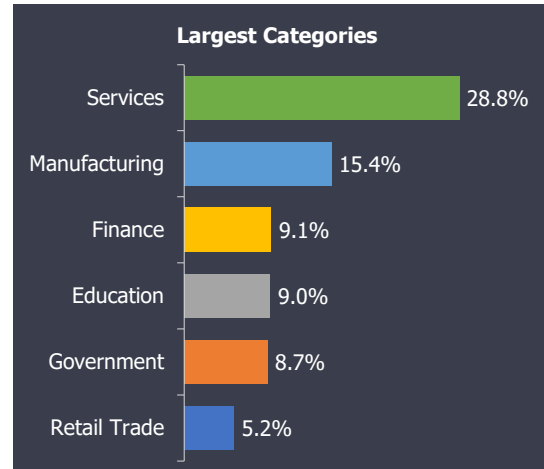
Salaries

Average Salaries	CPP Starting Salaries
Up 8% in 2021	Approximately \$6,400 higher <i>(in 5 categories)</i>

Organization Characteristics

A diverse mix of organizations:

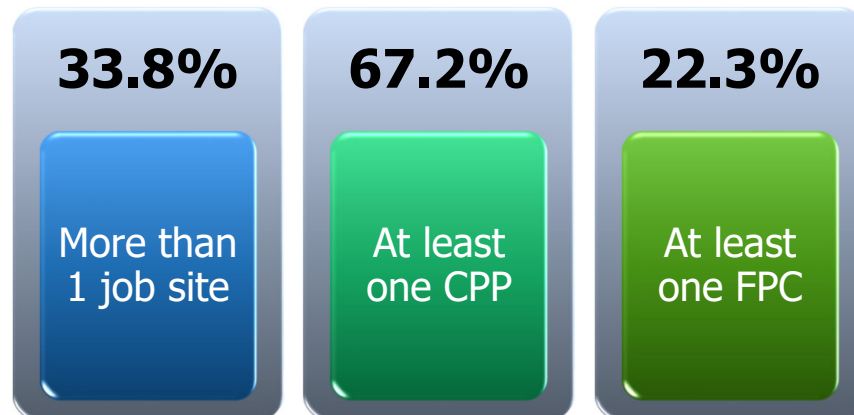
- 34.0% reported annual gross revenue of less than \$50 million
- 17.9% had more than \$1 billion in annual gross revenue



7

7

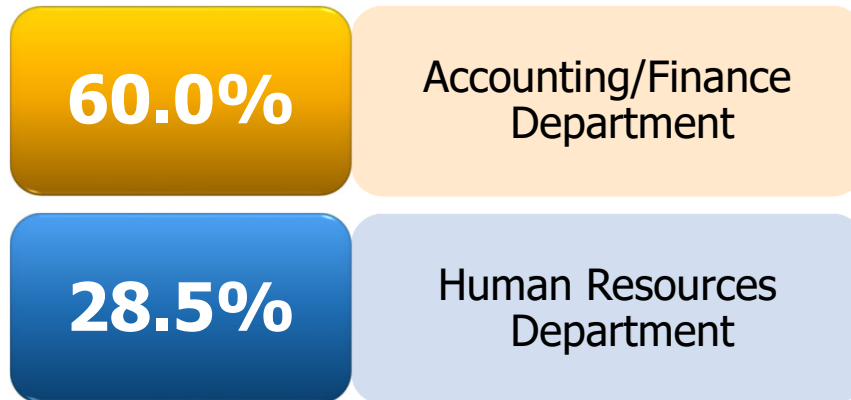
Payroll Staff



8

8

Payroll Processing/Payroll Functions



9

9

Payroll Processing/Payroll Functions

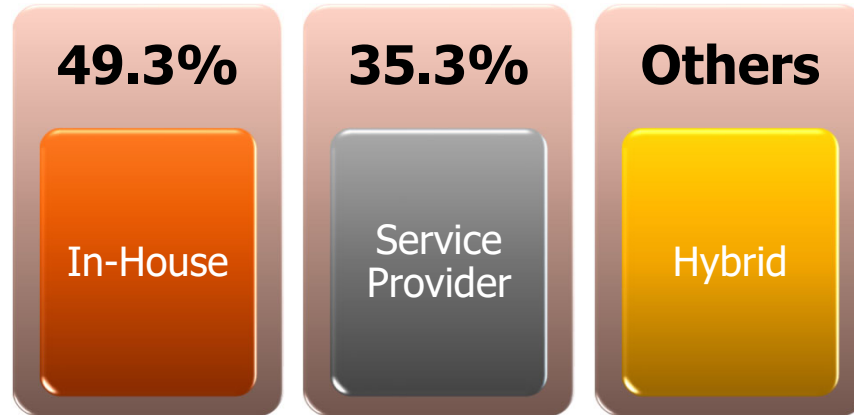
On average:

- 4.9% – paper paycheck
- 93.5% – direct deposit
- 10.9% – paper pay statements
- 74.8% – self-service
- 11.1% – by email

10

10

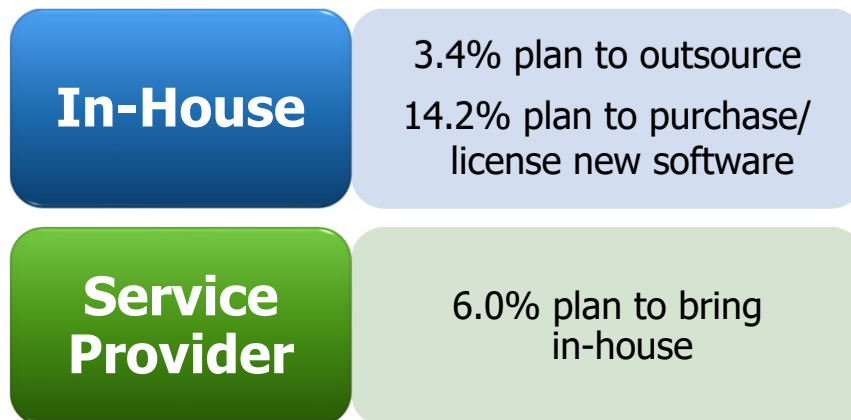
In-House Processing vs. Service Provider



11

11

In-House Processing vs. Service Provider



12

12



13

Current and Starting Salaries

	2021 Avg. Starting Base Salary	2021 Avg. Starting Base Salary-CPP	2021 Avg. Current Base Salary
<i>Payroll Practitioner/Administrator</i>			
A. Payroll Technician/Assistant	\$40,535	\$49,630	\$44,681
B. Payroll Practitioner I (Entry Level)	\$45,935	\$52,739	\$47,685
C. Payroll Practitioner II (Intermediate)	\$45,612	\$49,773	\$54,076
D. Payroll Practitioner III (Senior)	\$53,511	\$58,941	\$64,701
E. Payroll Administrator	\$51,107	\$59,846	\$62,975
F. Lead Payroll Administrator	\$55,024	\$59,854	\$66,452

14

14

Current and Starting Salaries

	2021 Avg. Starting Base Salary	2021 Avg. Starting Base Salary-CPP	2021 Avg. Current Base Salary
<i>Payroll Management</i>			
G. Payroll Supervisor	\$67,324	\$72,736	\$80,998
H. Payroll Manager/Director	\$79,591	\$88,000	\$97,788
I. Director/Vice President of Payroll	\$94,945	\$99,923	\$126,875
R. Payroll Supervisor of Global Payroll	\$81,250	\$83,750	\$92,000
S. Manager/Director of Global Payroll	*	*	\$149,065
T. Director/VP of Global Payroll	*	*	\$153,333

* Insufficient data

15

15

Current and Starting Salaries

	2021 Avg. Starting Base Salary	2021 Avg. Starting Base Salary-CPP	2021 Avg. Current Base Salary
<i>Technical/Professional Staff</i>			
J. Accounting Technician	*	*	\$55,094
K. Payroll Accountant/Payroll Analyst	\$64,340	\$63,525	\$75,146
L. Payroll Records/Benefits Administrator	\$57,793	*	\$72,325
M. Payroll Tax Administrator	\$59,202	\$61,368	\$74,280

* Insufficient data

16

16

Current and Starting Salaries

	2021 Avg. Starting Base Salary	2021 Avg. Starting Base Salary-CPP	2021 Avg. Current Base Salary
<i>Payroll System/Information Technology</i>			
N. Data Processing/Entry Operator	*	*	\$47,667
P. Payroll Systems Coordinator	\$52,530	\$57,530	\$63,478
Q. Payroll Systems Analyst	\$69,806	\$69,725	\$83,343
U. Payroll Consultant	*	\$93,333	\$95,280

* Insufficient data

17

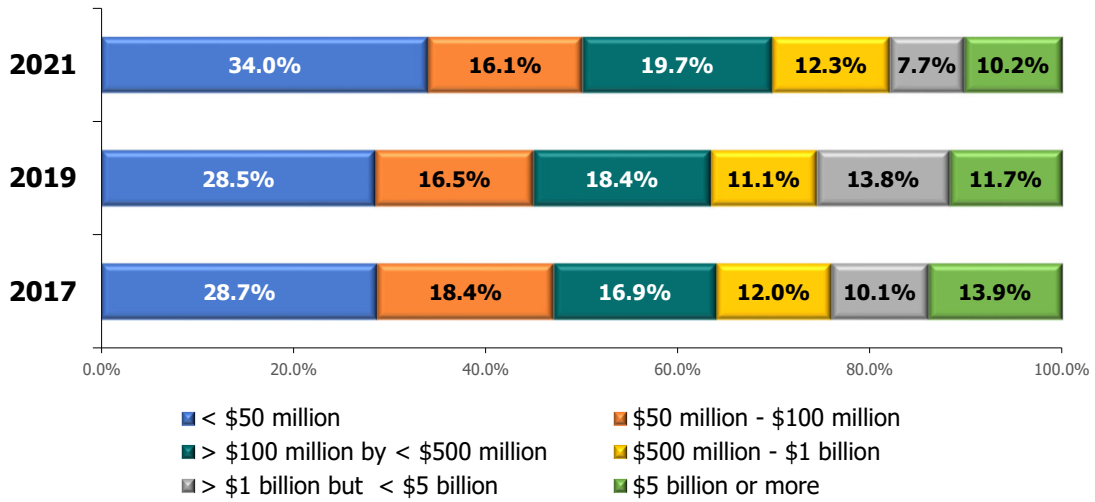
17

Organization Characteristics

18

18

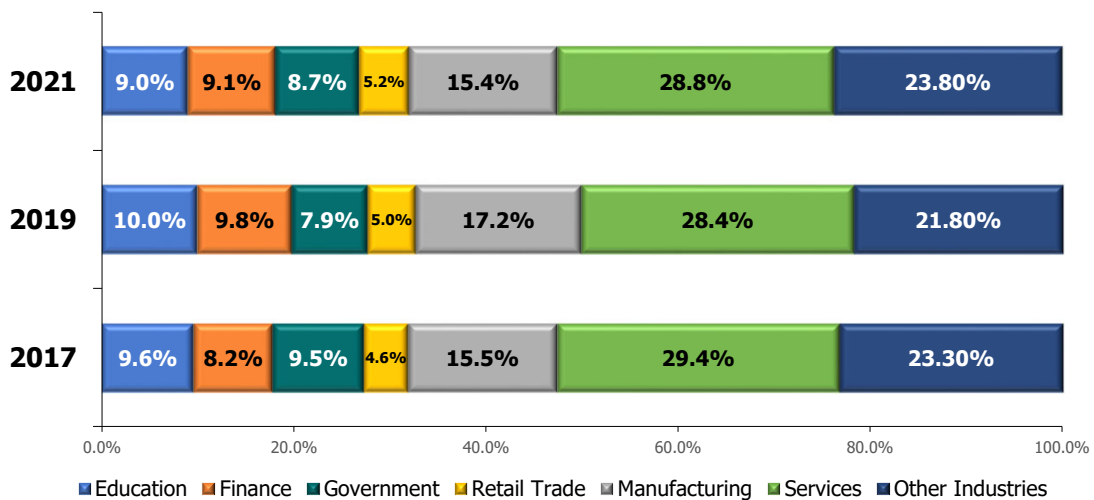
Annual Gross Revenue



19

19

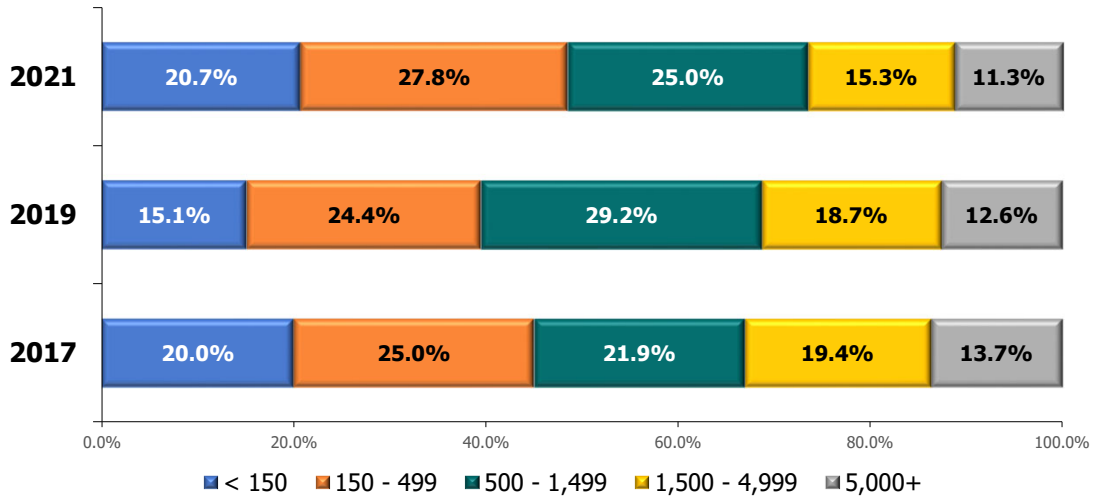
Type of Organization



20

20

Number of Full-Time Employees



21

21

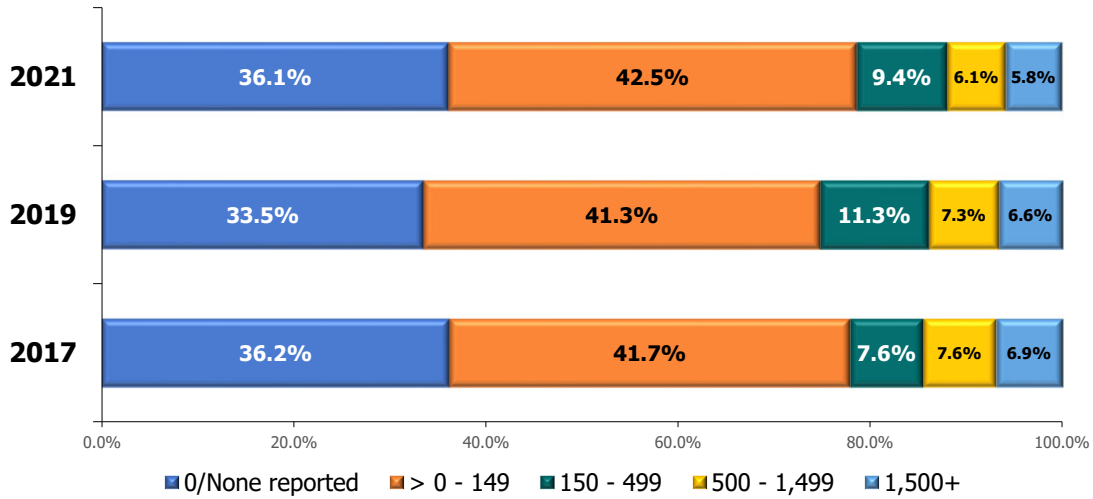
The median number of full-time employees:

- 2021 – 520
- 2019 – 720
- 2017 – 650

22

22

Number of Part-Time Employees



23

23

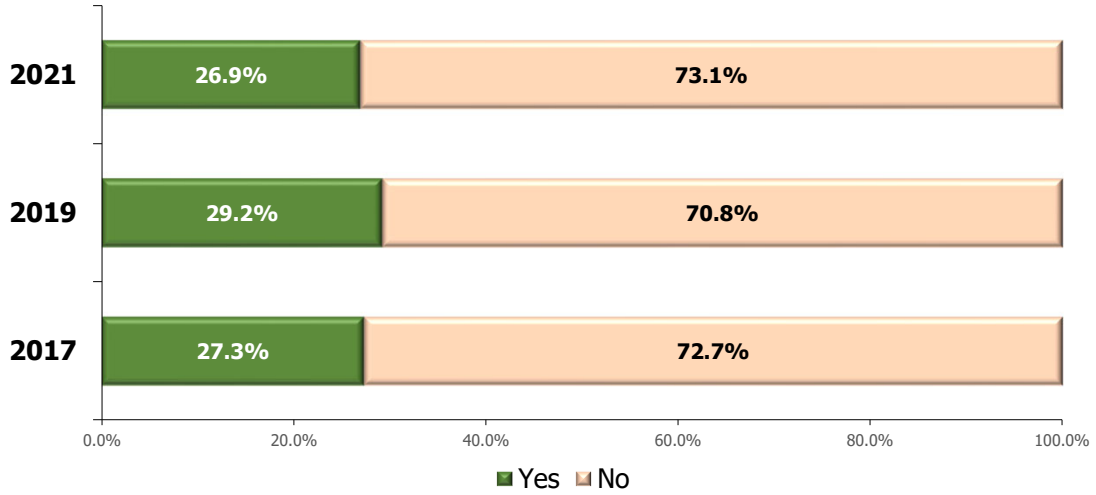
2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

36.1% did not have any part-time employees

24

24

Merger, Acquisition, or Divestiture Last Two Years



25

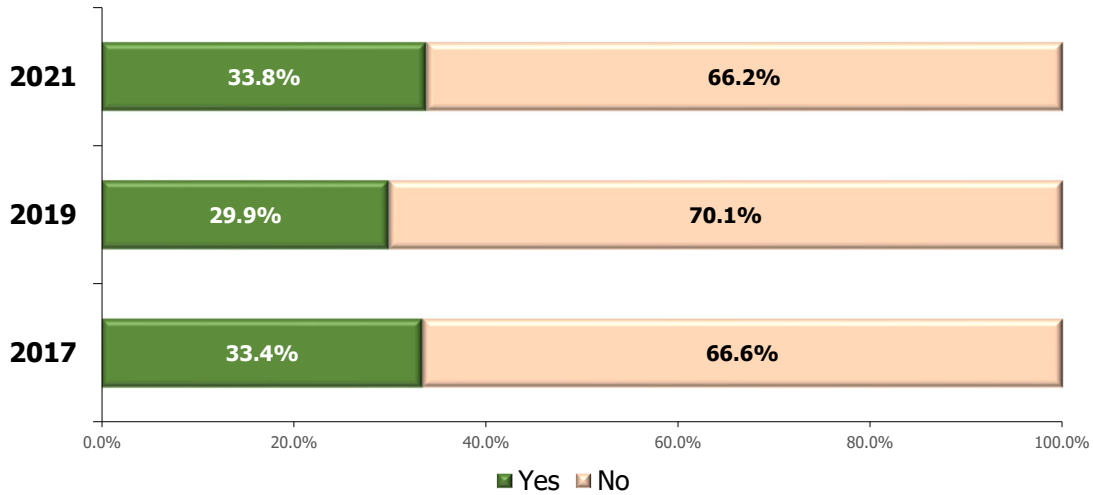
25



26

26

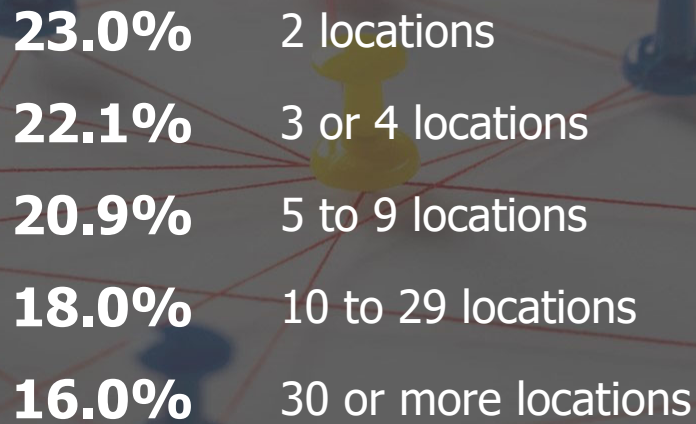
Payroll Functions at Multiple Sites



27

27

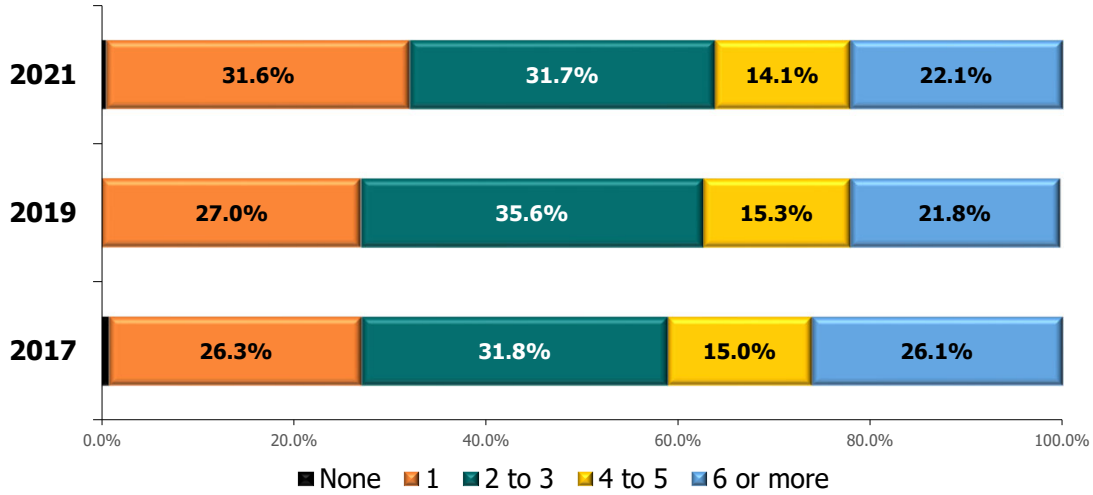
Payroll Functions at Multiple Sites



28

28

Number Employed Full-Time in Payroll Department



29

29

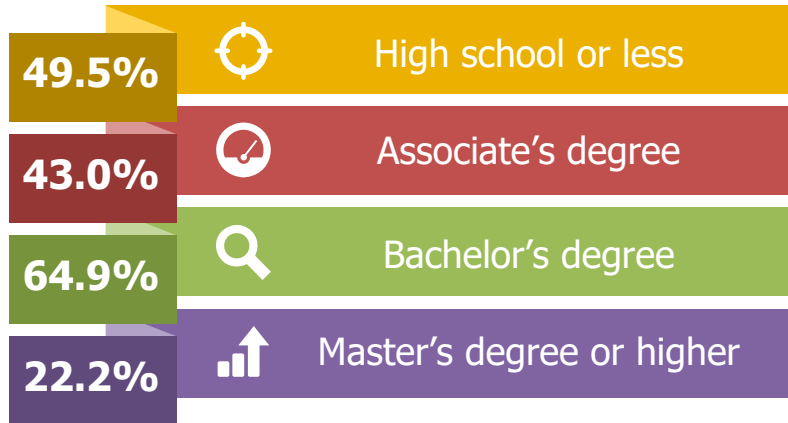
2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

14.0% reported at least one part-time employee in the payroll department

30

30

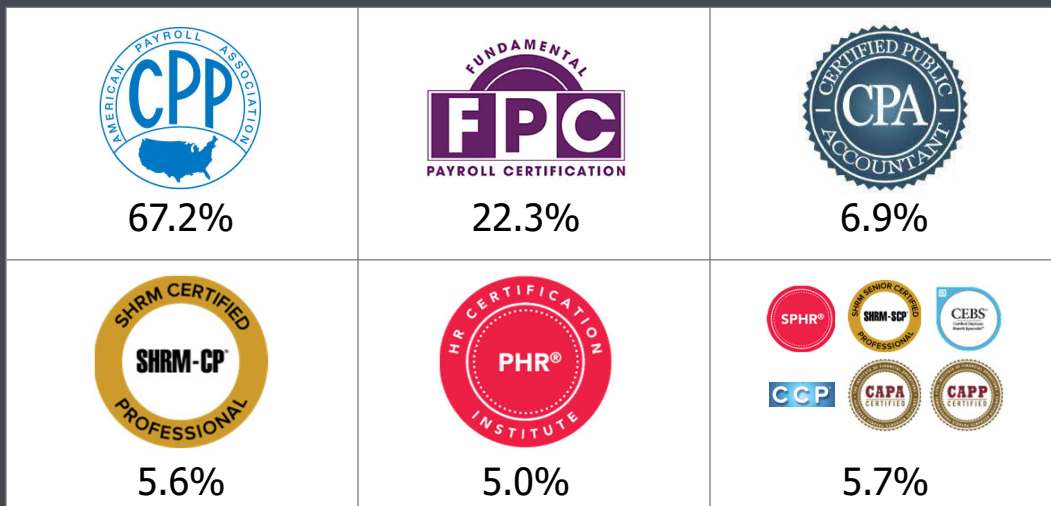
Education



31

31

Certifications



32

32

Education & Certification

Home > Education & Certification > Certification FAQ

Share Print

EDUCATION	+
COURSES & SEMINARS	+
CERTIFICATION	-
Overview & Links	
Fundamental Payroll Certification (FPC)	+
Certified Payroll Professional (CPP)	+
Get College Credits	
Certification FAQ	

Certification FAQ

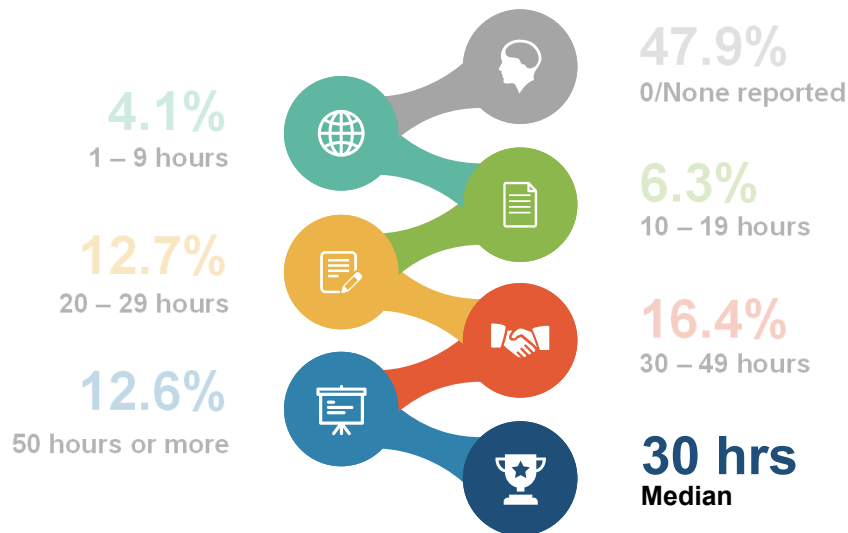
Frequently Asked Questions

+ EXPAND ALL

- + How can an individual determine which payroll certification exam he or she is best suited for?
- + How can an individual determine which areas of payroll they may need to focus on in preparing for the exam?
- + When and how should an individual begin to prepare to take one of the payroll certification exams?
- + How often are the American Payroll Association certification exams administered?

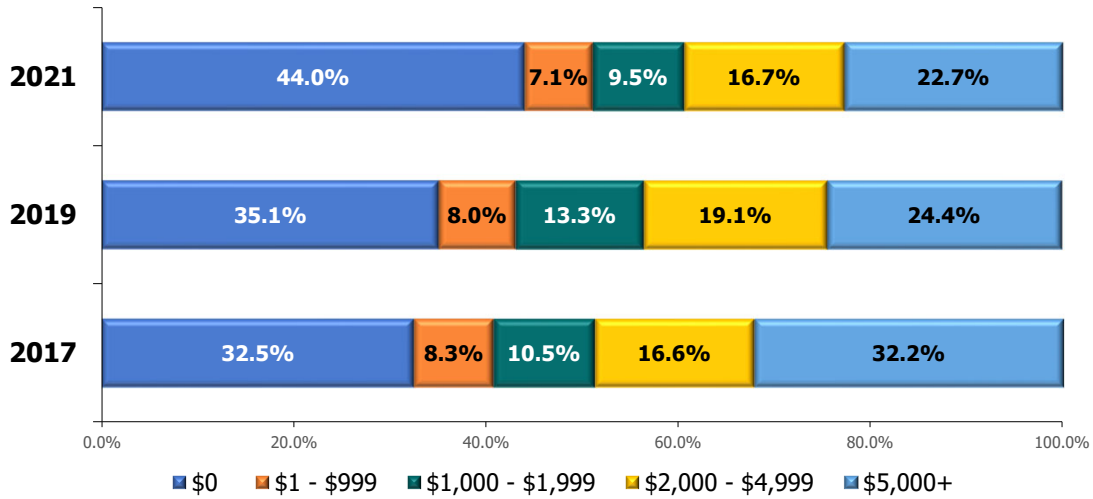
33

Certified Professional Development Hours



34

Training Budget



35

35

**AMERICAN
PAYROLL
ASSOCIATION**

[Careers](#)
[Chapters](#)
[Vendors](#)
[APA Bookshelf](#)
[Courses & Products](#)
[JOIN/RENEW](#)
[LOGIN](#)

[Compliance](#)
[Membership](#)
[Education & Certification](#)
[Conferences](#)
[News & Resources](#)

Alphabetical Directory

Home > Alphabetical Directory

[Share](#) [Print](#)

- [ABOUT APA](#) +
- [ALL MEMBER BENEFITS](#)
- [MEMBER DIRECTORY](#)
- [FREE EBOOKS](#)
- [HOTLINE REFERRAL SERVICE](#)
- [PAYCARD PORTAL](#)
- [LISTSERV](#)
- [PAYTECH MAGAZINE](#)
- [PAYROLL CURRENTLY](#)

Alphabetical Directory

Alphabetical Listing of APA Products and Courses - see also [Directory by Category](#)

APA can deliver most courses virtually or at your workplace with the [In-House Education](#) option.

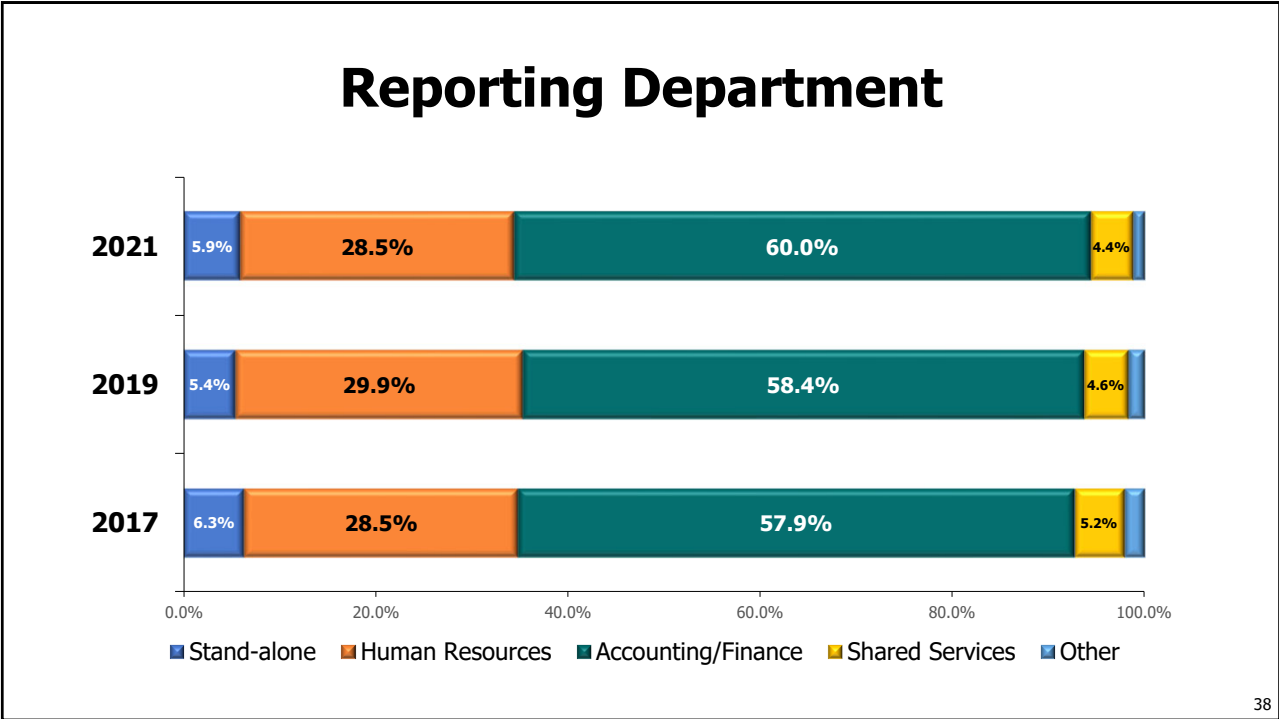
<ul style="list-style-type: none"> Accounts Payable/Disbursements Preparing for Year-End Advanced Global Payroll Management Certificate Program Advanced Payroll Concepts Advanced Payrolls Preparing for Year-End APA Basic Guide to Payroll APA Bookshelf 	<ul style="list-style-type: none"> Local Income Tax Compliance Lunch and Learn Series Mergers and Acquisitions Forum Paycard Portal Payroll 101: Foundations of Payroll Certificate Program Payroll 201: Payroll Administration Certificate Program
---	---

36

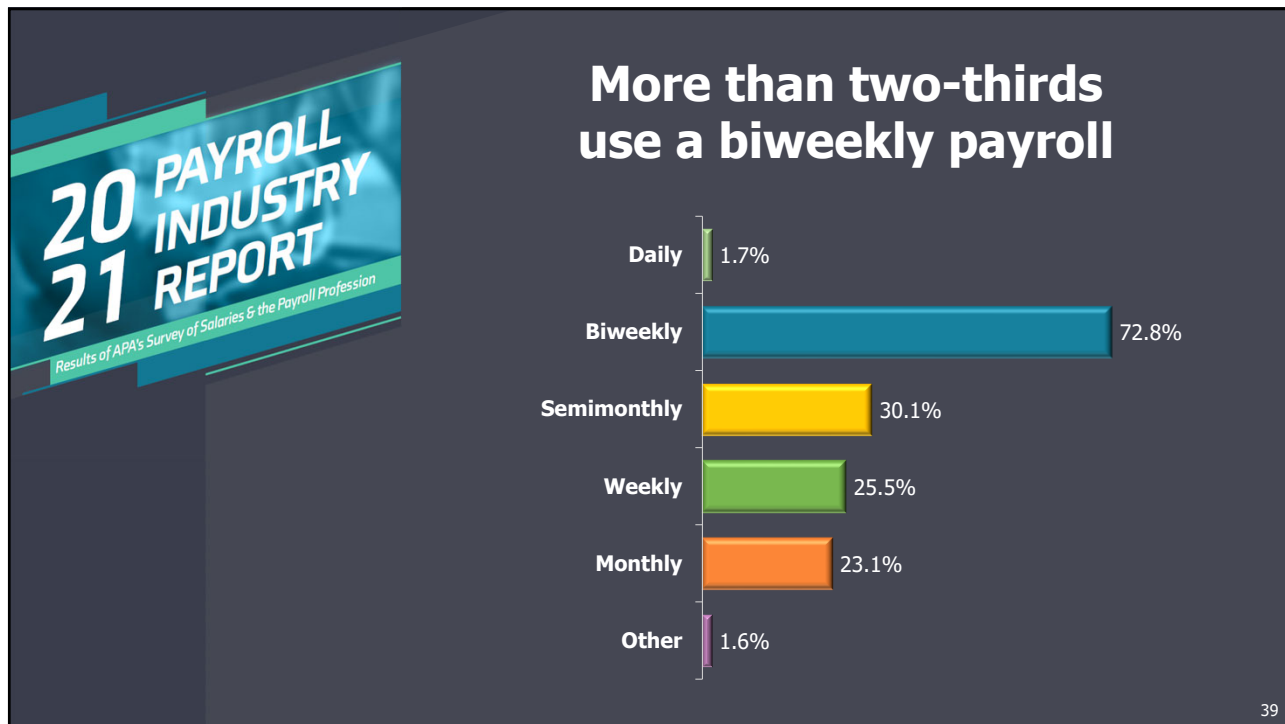
36



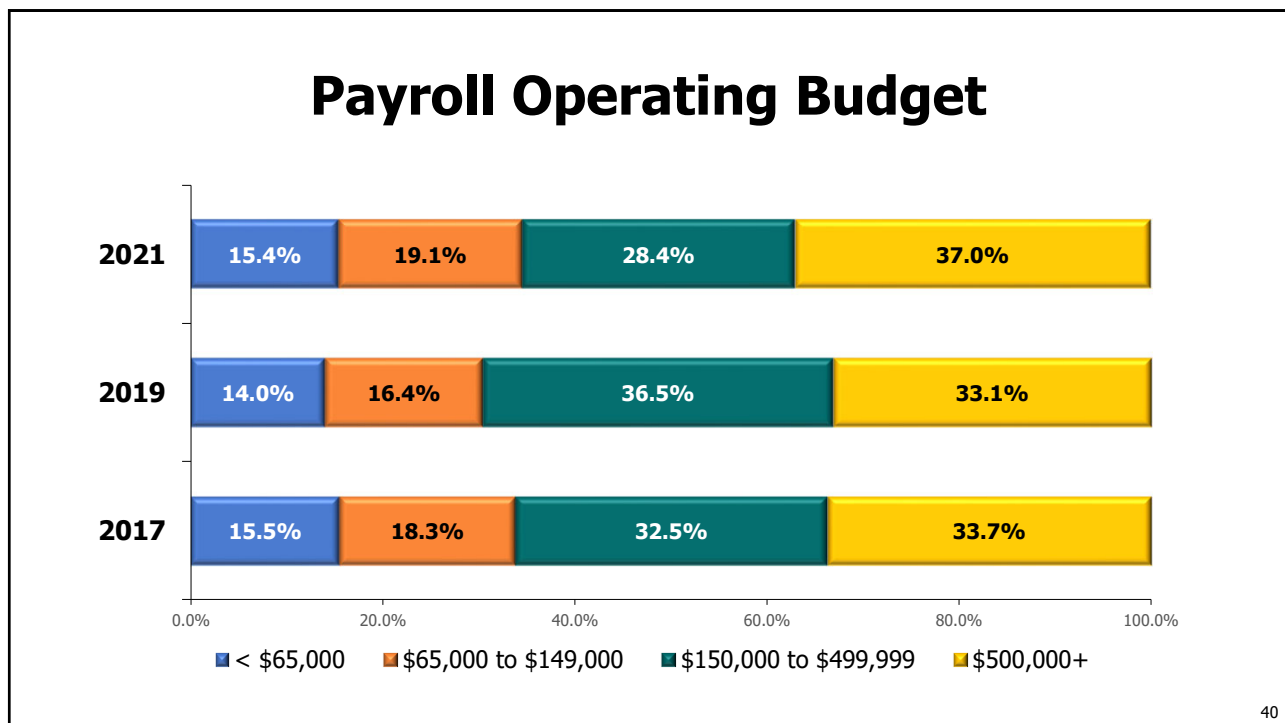
37




38



39



40

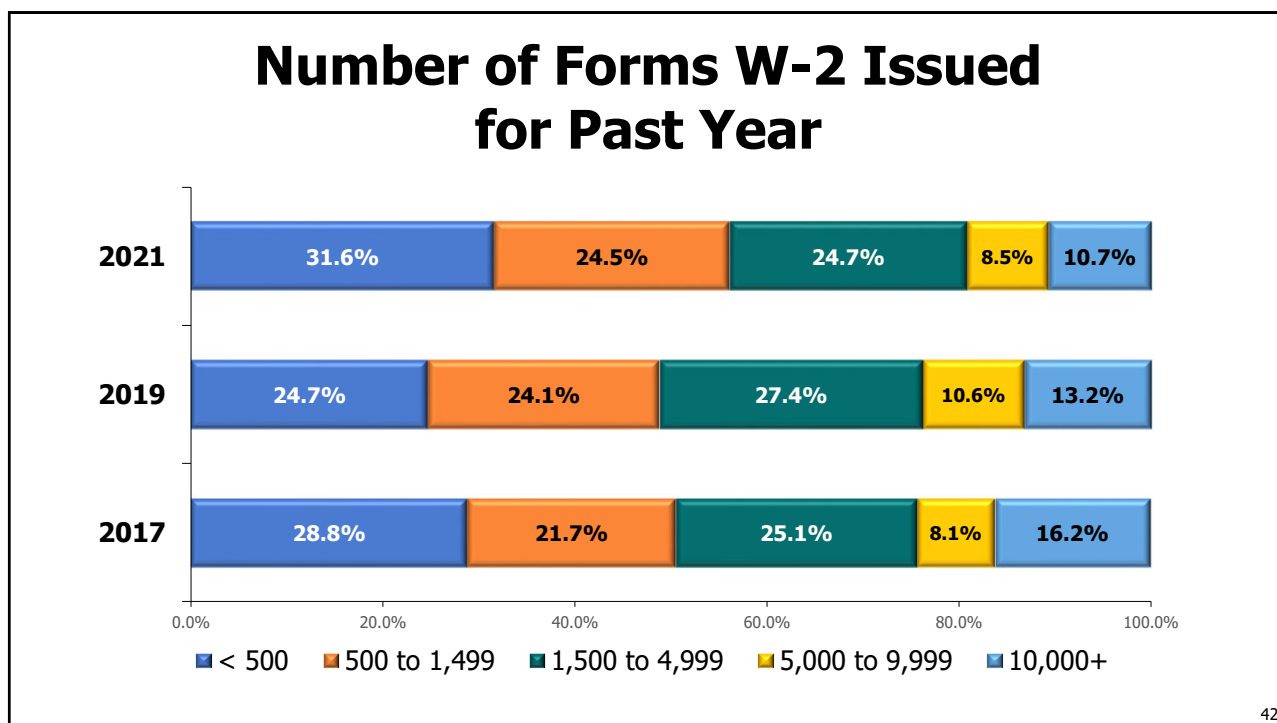


5.3% offer earned wage access products to employees

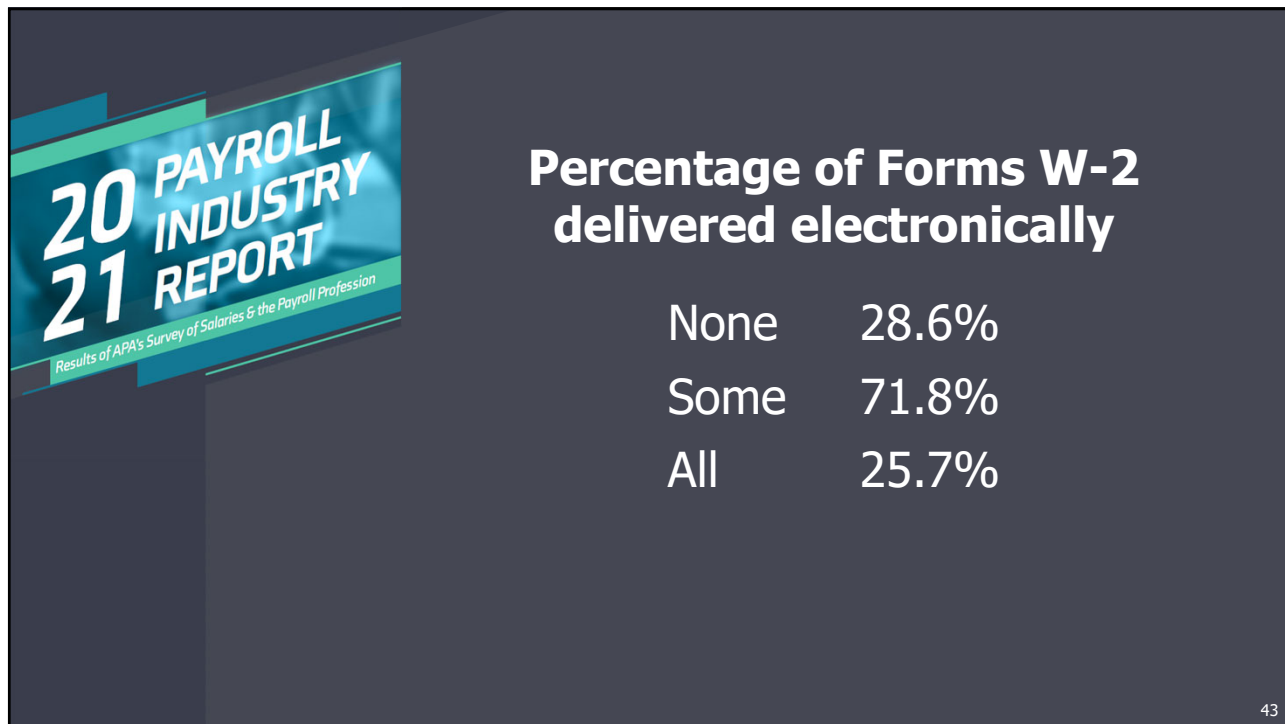
Sometimes called on-demand pay

41

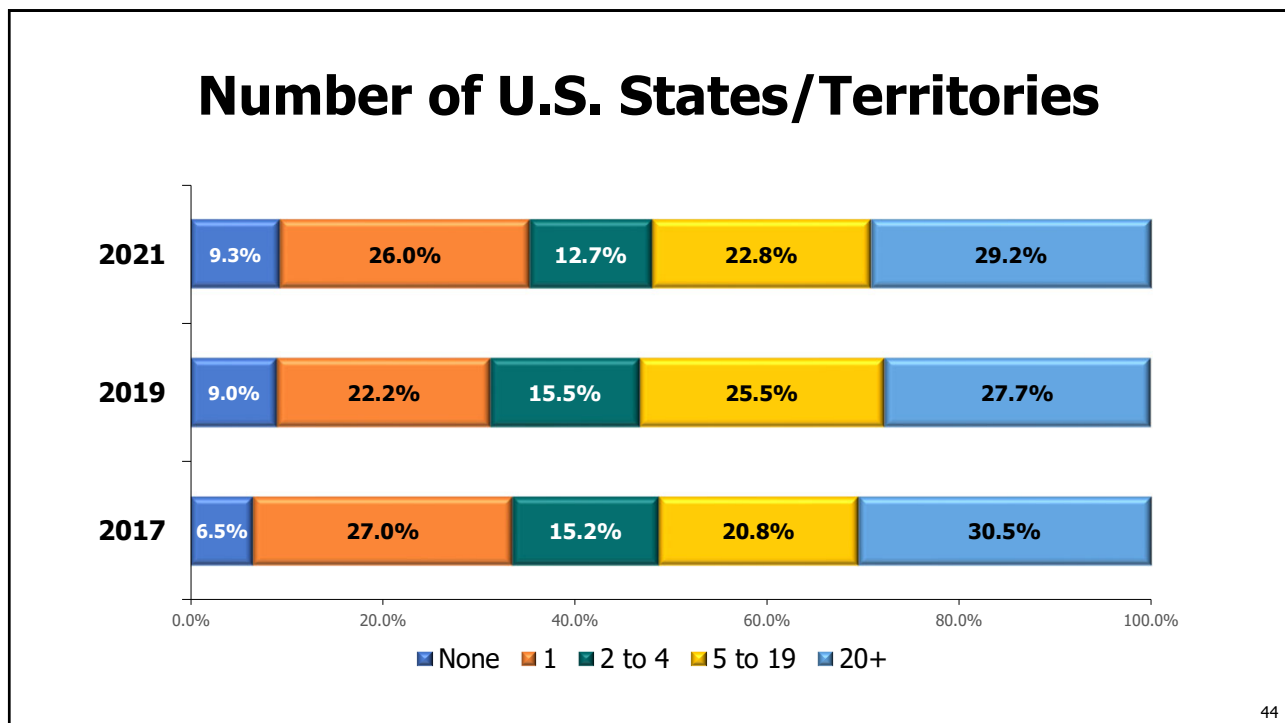
41




42



43



44



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

Median number of states:

- 2021 – 5
- 2019 – 6
- 2017 - 5

45

Involvement with Countries Outside the U.S.

Canada	83	8 Switzerland
U.K.	65	7 Poland
Germany	29	7 Spain
China	28	5 Ireland
Mexico	21	5 Korea
India	19	4 Belgium
Japan	19	4 Sweden
Australia	16	3 Argentina
Netherlands	13	3 Dominican Republic
France	11	3 Philippines
Brazil	10	3 Puerto Rico
Singapore	10	3 Saudi Arabia

46



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

Top 5 countries 2021 and 2019

- Canada
- U.K.
- China
- Germany
- Mexico

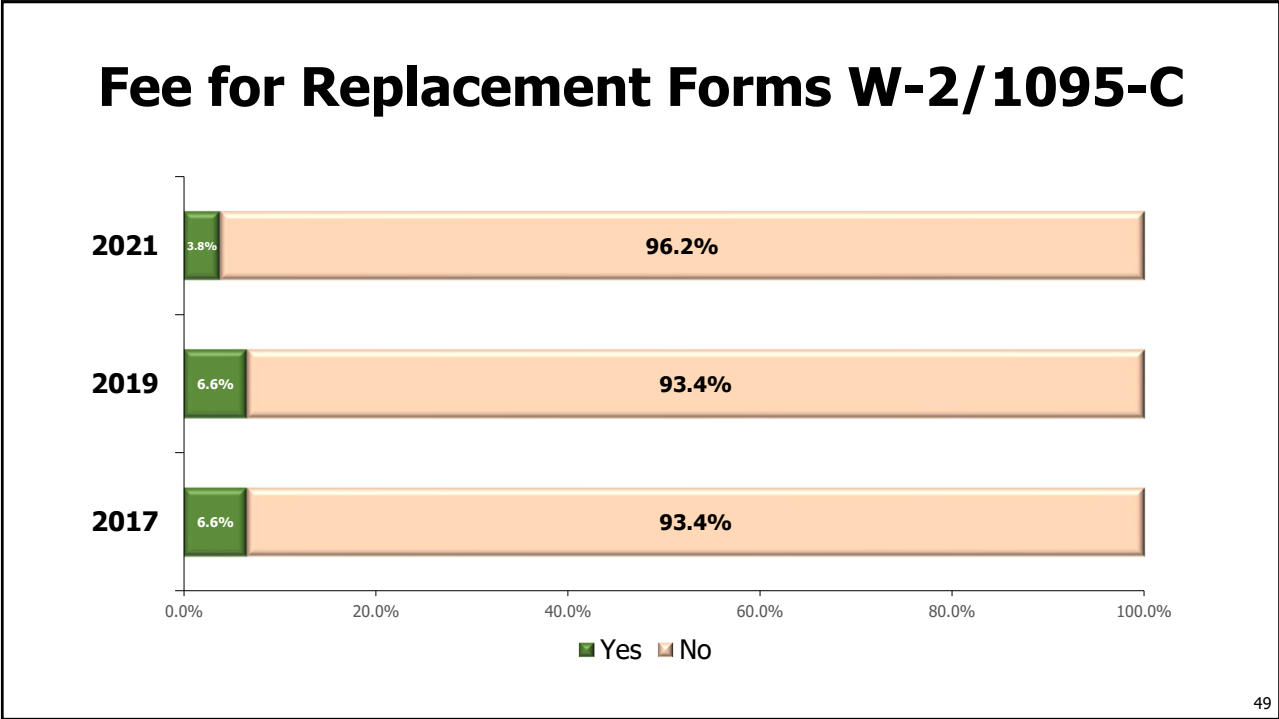
47

47

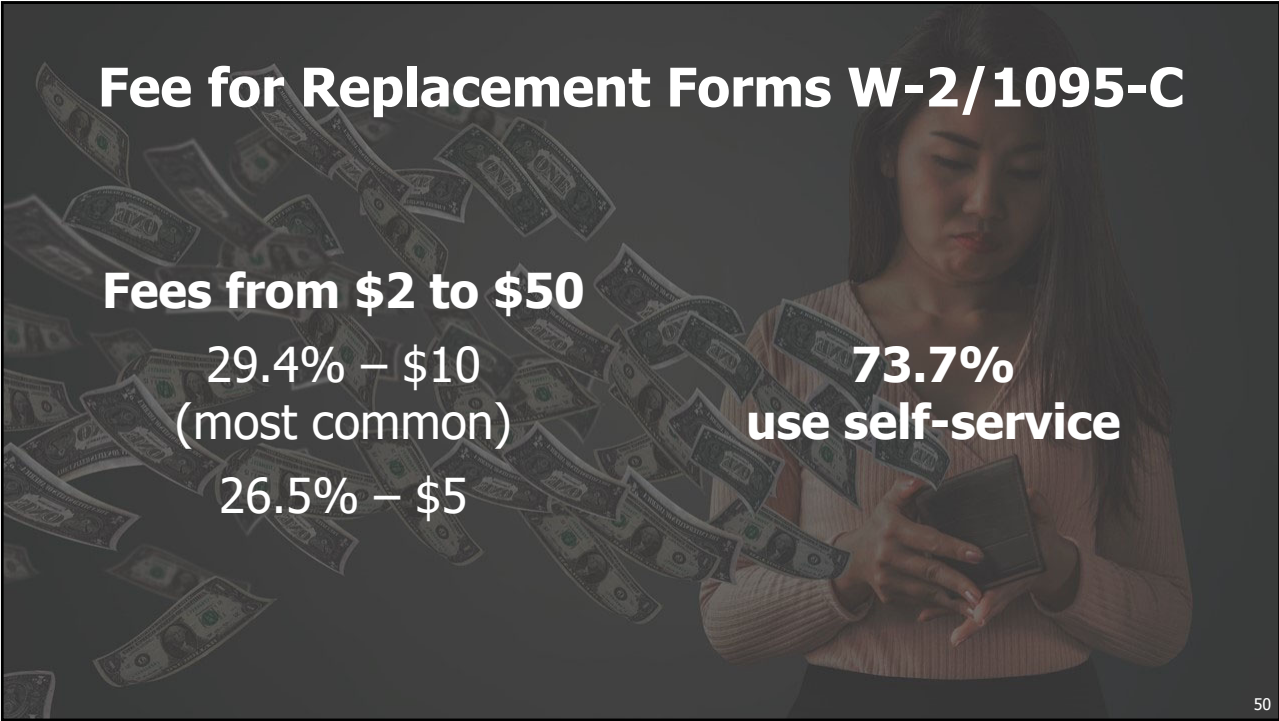
Payroll Department Functions

48

48

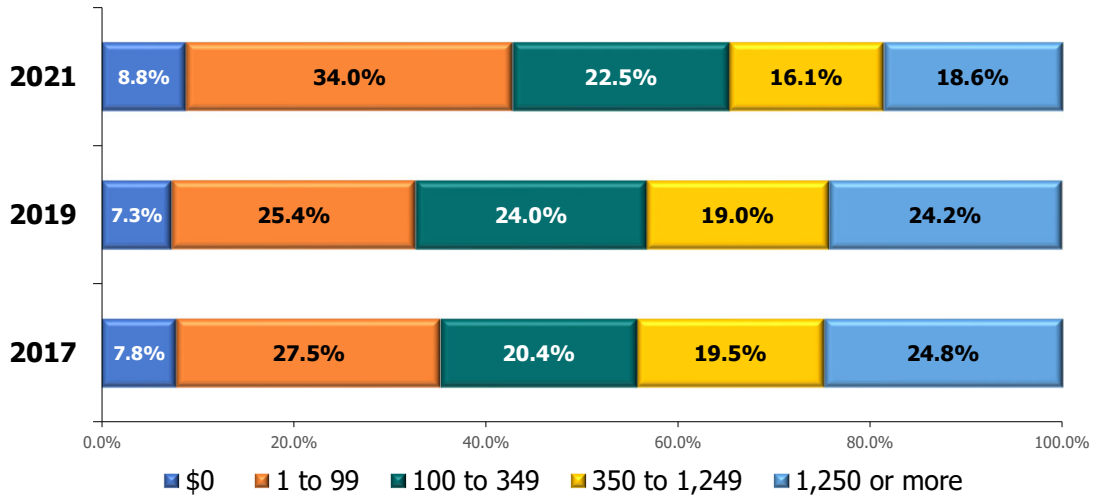


49



50

Number of Garnishments



51

51

Number of Garnishments

18.6% **1,250 or more garnishment payments**
Significantly lower than previous years

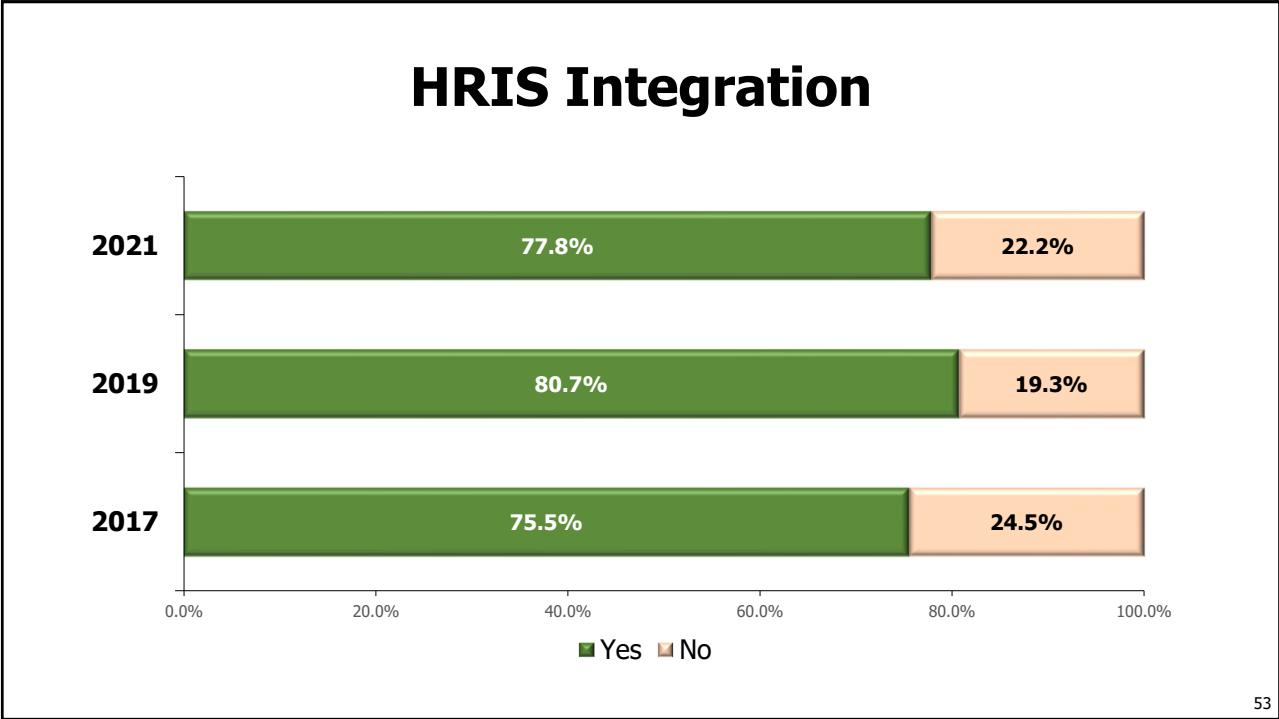
130 **Median number of garnishment payments**

17.2% **Admin fee for child support orders**

13.1% **Admin fee for creditor garnishments**

52

52



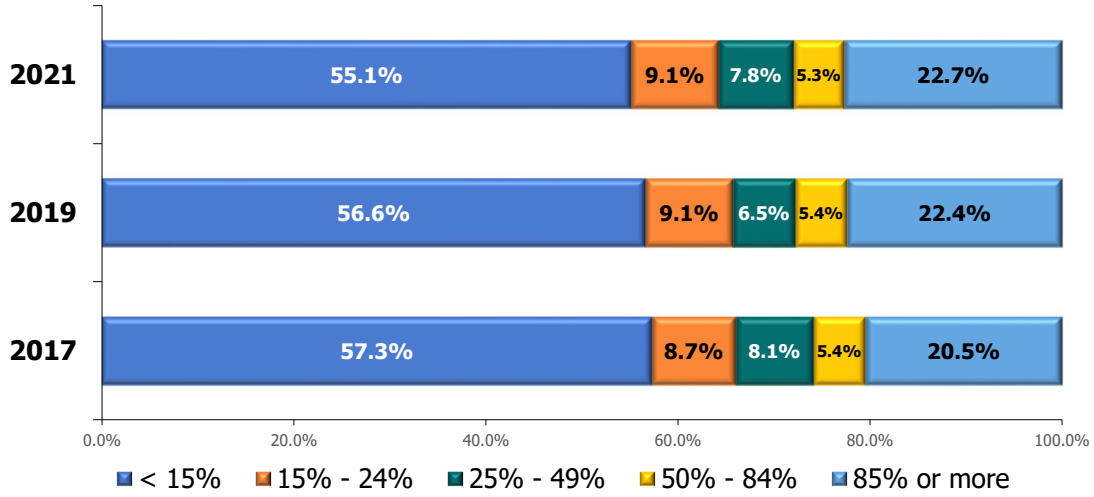
53

Payroll staff maintaining HRIS functions:

- 2021 – 44.7%
- 2019 – 43.0%
- 2017 – 43.4%

54

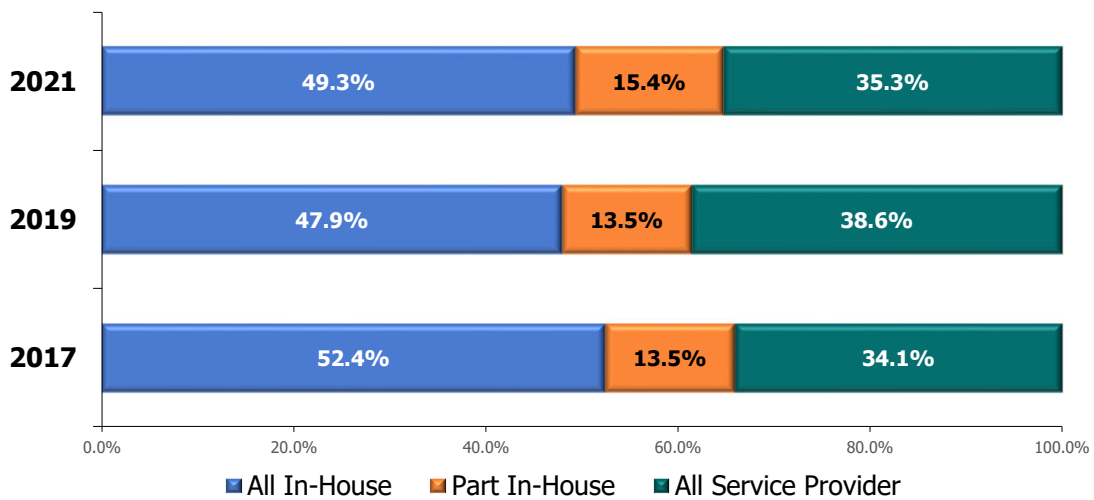
Employee Benefits Recordkeeping by Payroll Staff



55

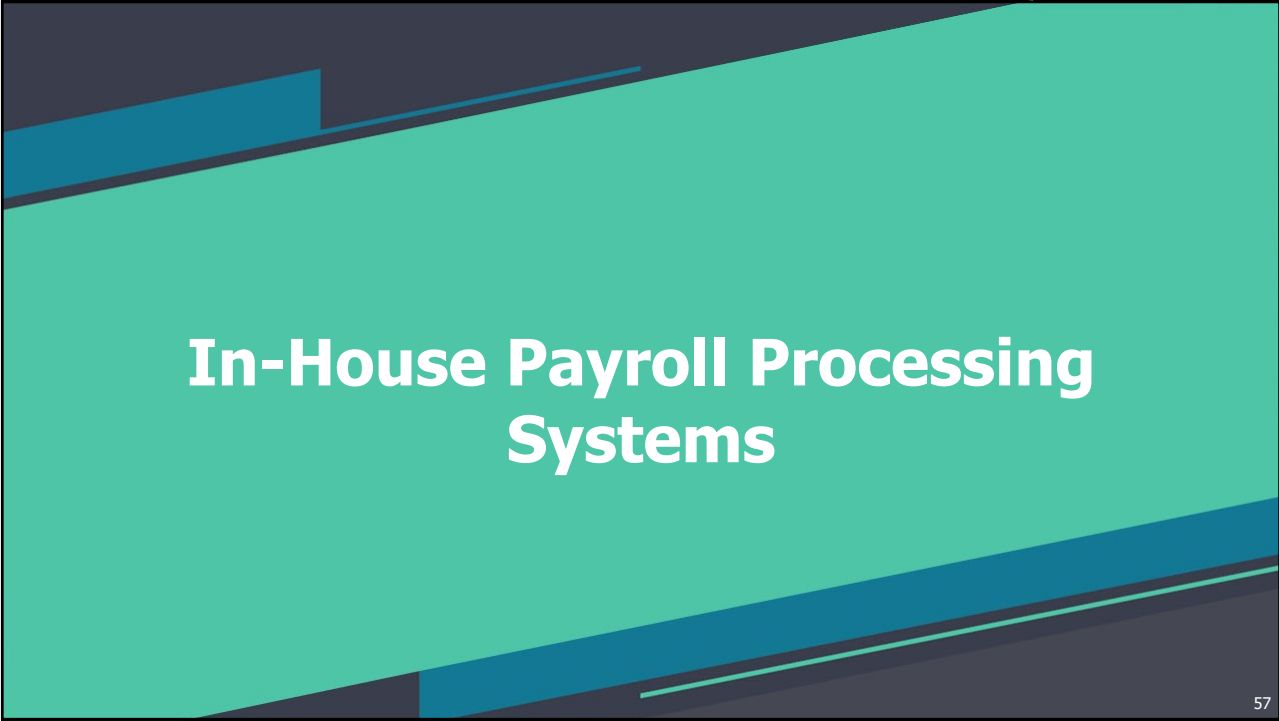
55

Payroll Processing

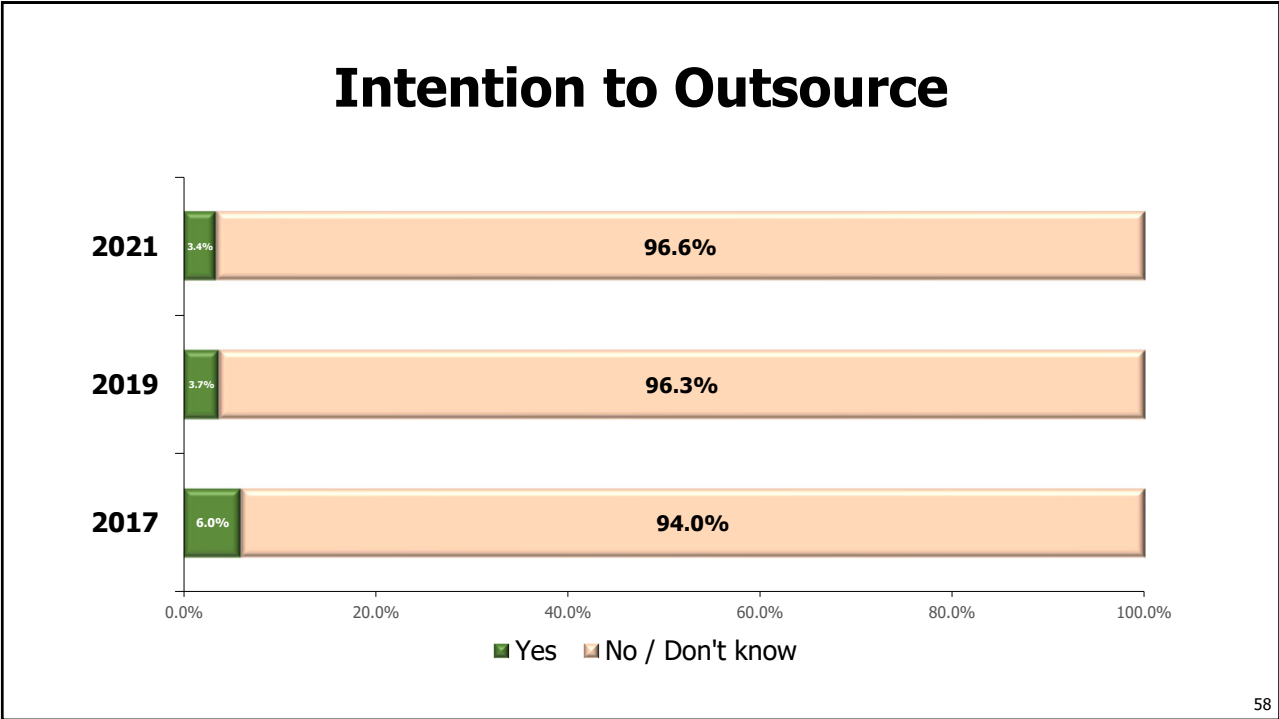


56


56



57



58



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

3.4% plan to **outsource all or part of payroll processing in the future**

- 2021 – 58.8%
- 2022 – 17.6%
- 2023 or later – 23.5%

59

59

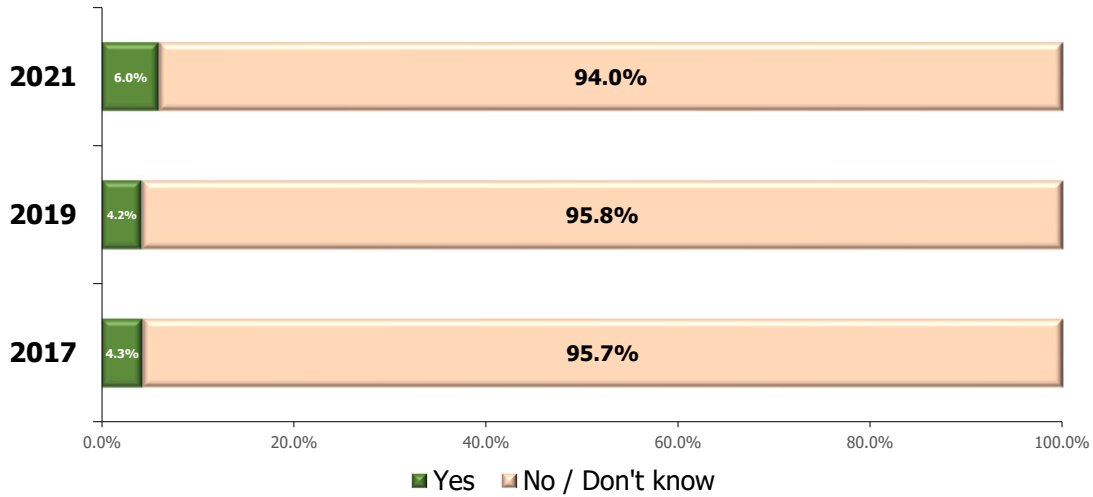


Outsourced Payroll Processing

60

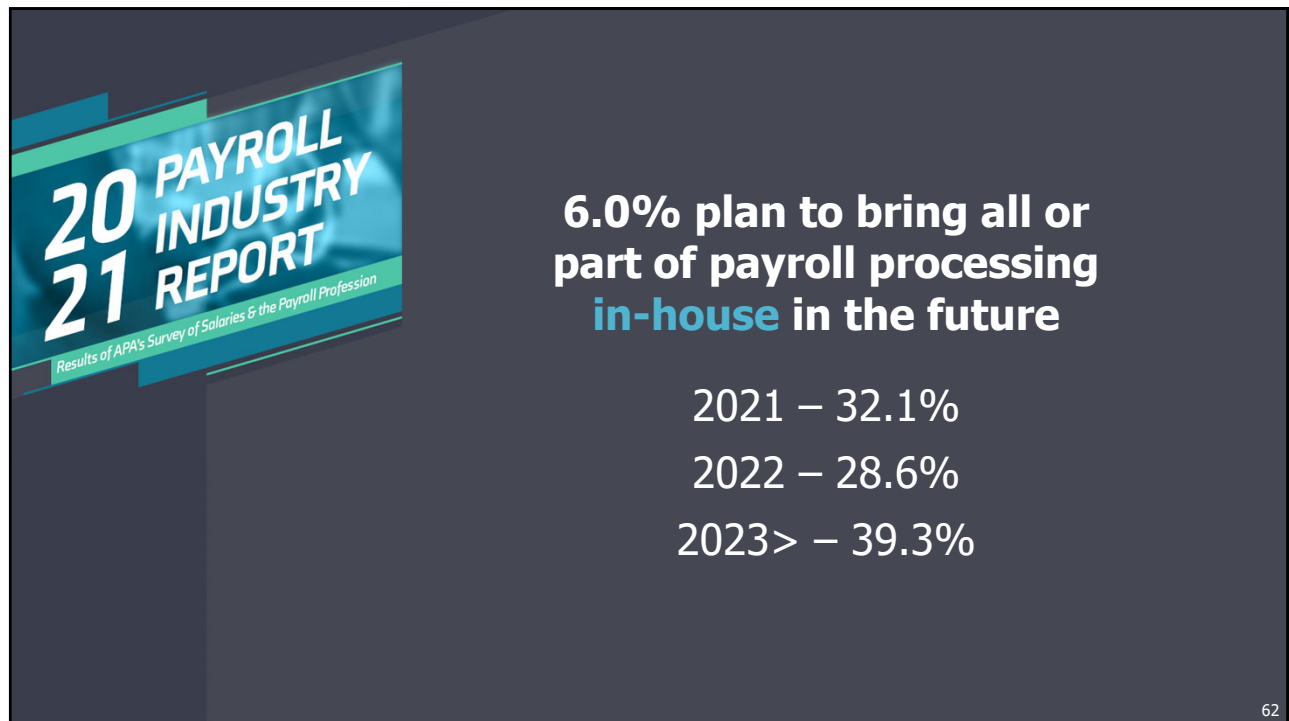
60

Intention to Bring In-House



61

61



62

62



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

How do you compare?

Recap

1. Executive Summary & Introduction
2. Payroll Staff Salaries
3. Organization Characteristics
4. Payroll Staff
5. Payroll Processing
6. Payroll Department Functions
7. In-House Payroll Processing Systems
8. Outsourced Payroll Processing

63

63

Free eBook for APA Members

<http://ebiz.americanpayroll.org/e-business/customer-service/members-check.aspx?NextPage=https://pages.americanpayroll.org/2021-payroll-industry-report>



2021 PAYROLL INDUSTRY REPORT
Results of APA's Survey of Salaries & the Payroll Profession

AMERICAN PAYROLL ASSOCIATION
www.americanpayroll.org

64

64

This material is distributed with the understanding that the publisher and author are not engaged in rendering legal, accounting, or other professional services. If legal advice or other professional assistance is required, the service of your attorney or certified public accountant should be sought. Readers are encouraged to consult with appropriate professional advisors for advice concerning specific matters before making decisions affecting their individual operations. The publisher disclaims any responsibility for positions taken by practitioners in their individual cases or for any misunderstanding on the part of readers.

©2022, API Fund for Payroll Education, Inc.

All rights reserved. No portion of this text can be reproduced without prior written permission of the API Fund for Payroll Education, Inc.