CHAPTER 7 WORKSHEET

Payroll

YOUR COUNTERSTEER	Timesheets approved on time, classifications reviewed, and audits performed — not just error rate.
YOU WALK AWAY WITH	A payroll system accurate enough that no one ever has to wonder if they were paid right.

YOUR NAME	COMPANY	DATE STARTED

Fill this in on screen or print it. Type in any box and save the file to keep your answers. Don't polish it. Fill in what you know, leave the rest blank, and come back to it.

THE CHAPTER IN ONE MINUTE	
COUNTERSTEER	Timesheets approved on time, classifications reviewed, audits performed.
MEASURE IT WITH	On-time approval percentage; corrections per pay cycle.
THE TRAP	Assuming classifications are right because nothing has gone wrong yet.
THIS WEEK	Confirm every worker's classification is correct, not assumed.

Your Assignment

Step 3 of the method: Grab the Wheel. Tick each one off as you finish it.

☐	Confirm every worker's classification — employee vs. contractor, exempt vs. non-exempt — is actually correct, not assumed.	DONE ON
☐	Walk one employee's gross-to-net calculation by hand, start to finish.	DONE ON
☐	Check your commission plan: could a salesperson calculate their own check without calling payroll?	DONE ON
☐	Confirm who owns your payroll filing calendar — 941s, W-2s, 1099s — by name.	DONE ON

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Worker Classification Review

Every worker. Write down why, not just what.

Worker	Employee or contractor	Exempt or non-exempt	Basis for the classification	Reviewed
				☐
				☐
				☐
				☐
				☐
				☐

Classification rules are set by law and change. Confirm anything you're unsure of with a qualified payroll or tax professional.

Gross-to-Net by Hand

One employee, one pay period, start to finish. In Acrobat or Reader the totals fill in for you.

Employee and pay period	

Employee side

Line	Amount ($)
Gross pay	
Less: health insurance (employee share)	
Less: FICA withheld (7.65% at the time of writing)	
Less: income tax withheld (per W-4)	
Less: other deductions	
Net pay	

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Employer side

Line	Amount ($)
Gross pay (from above)	
Plus: employer FICA match (7.65% at the time of writing)	
Plus: employer health insurance share	
Plus: FUTA and SUTA (employer only)	
True cost to the business	

Tax and payroll figures such as the 7.65% FICA rate reflect U.S. federal rules at the time the book was written. Rates, wage limits and forms change. Confirm current figures with the IRS or a qualified tax professional before acting.

Sample Commission Plan Structure

Could a salesperson calculate their own check from this, without calling payroll?

Commission trigger ☐ Signed order ☐ Invoiced sale ☐ Cash collected

Base commission rate *___% of net sale price*	
Accelerator tier *Above $_____ in a period: ___%*	
Draw / guarantee (if any) *$_____ per pay period, recoverable against future commission*	
Claw back policy *Reversed if cancelled, reduced, or unpaid within ___ days of payment*	
Payment timing *Paid on the _____ payroll cycle following the trigger event*	
Reconciliation owner: Sales	
Reconciliation owner: Payroll	
Reconciliation owner: Accounting	

Could a salesperson calculate their own check? ☐ Yes ☐ No, simplify it

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Payroll Filing Calendar

One name per filing. A person, not a department.

Filing	Due	Owner (by name)	Backup
Payroll tax deposits			
Form 941 (quarterly)			
State unemployment (SUTA) report			
Form 940 (FUTA, annual)			
W-2s			
1099s			

Find the Driver and Map Your Route

Step 1 and Step 2 of the method. Start with the result you want to move, then work down to the activity someone can change tomorrow morning. Write a person's name, not a department.

Result I want to improve
The number on the statement or report.

Financial driver affecting it
What is pushing that result up or down.

Activity driver my team can change
Something a person does, or doesn't do, every week.

Accountable Owner
One person, by name.

Measure and target
One number you can read in under a minute.

Tuesday review: day and time

Tuesday Test: could someone move this number by doing something differently tomorrow morning? Yes, it passes No, pick a different driver

Copy this row to your Countersteer Dashboard (Appendix): Payroll — activity driver, owner, measure and target. Review it for 15 minutes every Tuesday.

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Your Commitment

This week
Confirm every worker's classification is correct, not assumed.

Done by (date)

Who will I tell I've done it?

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