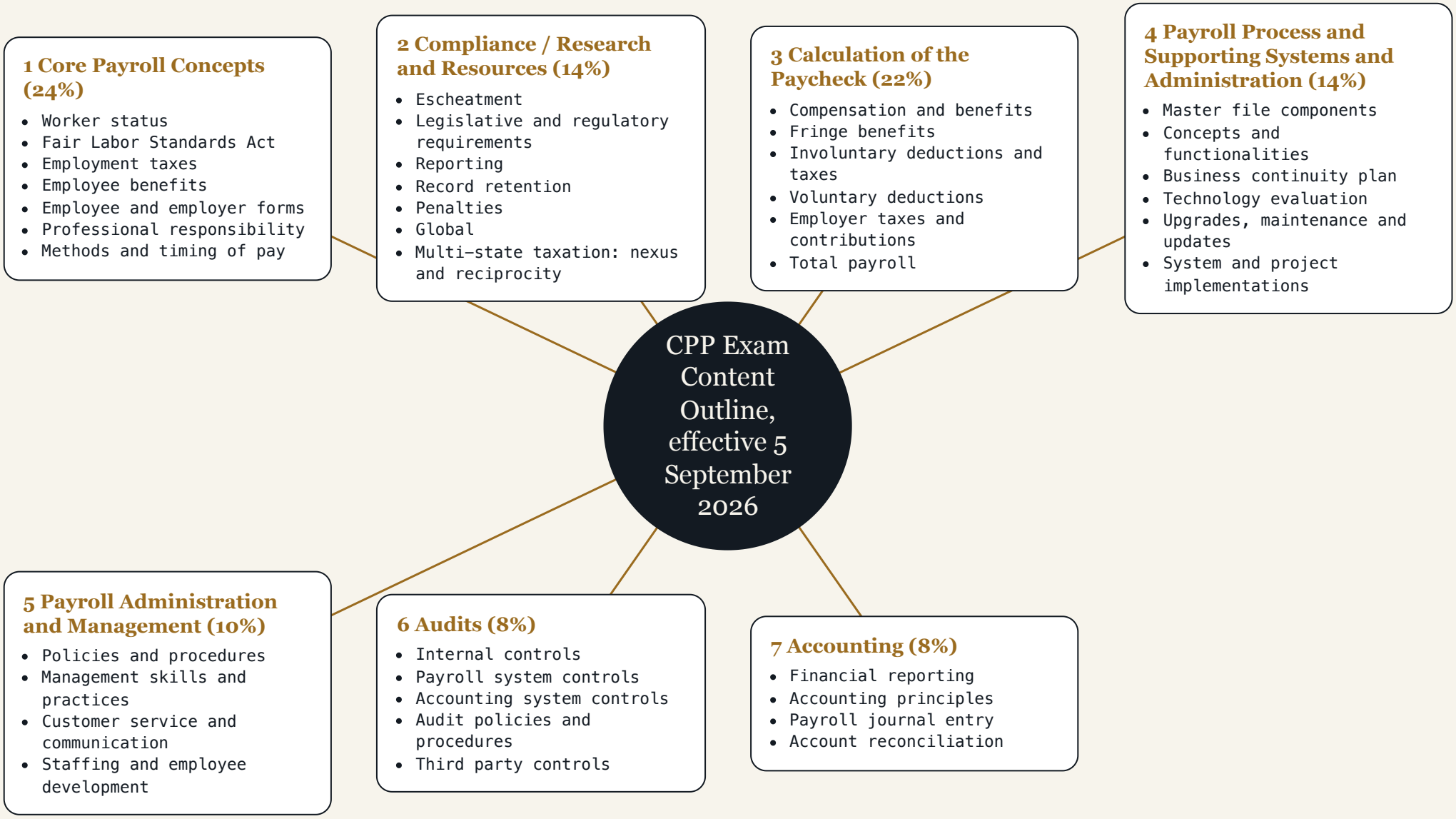


Count Cents Carefully Pay People Accurately Always

C Core Payroll Concepts **C** Compliance / Research and Resources **C** Calculation of the Paycheck
P Payroll Process and Supporting Systems and Administration **P** Payroll Administration and Management **A** Audits **A** Accounting

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