

Field group	Field name	Definition	Format & allowed values	System of record (source)	Source field / report	Transform rules	Destination field	Must migrate?	Timing	Validation method	Evidence required to close	Owner	Approver	Risk if wrong	Status	Notes
Employee	Legal name	Name used for tax reporting	Text	HRIS	Employee profile export	None (standardize casing)	Legal name	Y	Pre-load	Sample audit vs HRIS	Export + sample list	HR	Payroll	Tax reporting errors		
Employee	SSN / Tax ID	Government tax identifier	Masked ID	HRIS	Secure export	Validate format; remove duplicates	Tax ID	Y	Pre-load	Duplicate + format check	Secure validation log	HR	Payroll	Compliance + rejects		
Employee	DOB	Identity attribute	Date	HRIS	Employee export	Date format standardization	DOB	Y	Pre-load	Format check + sample audit	Export + audit notes	HR	Payroll	Downstream identity checks		
Employee	Home address	Residence for tax/records	Structured	HRIS	Address export	Standardize state codes	Home address	Y	Pre-load	Address completeness check	Export + exception list	HR	Payroll	Tax jurisdiction issues		
Job & org	Work location	Where work is performed	Code + label	HRIS	Location report	Map old--new location codes	Work location	Y	Pre-load	Sample audit by state/locality	Location map + audit	HR	Payroll	Wrong taxes/locality		
Job & org	Department / cost center	Org dimension for costing	Code list	HRIS/Finance	Org export	Map legacy codes; define defaults	Department	Depends	Pre-load	Code map review	Mapping file + sign-off	Finance	Payroll	Posting errors		
Job & org	Manager	Approval routing attribute	ID	HRIS	Org chart export	Ensure active manager IDs	Manager	N (often)	Pre-load	Sample audit	Export + exceptions	HR	HR	Workflow routing issues		
Pay	Pay group	Processing grouping	Code	Payroll legacy	Payroll config report	Map pay groups; align calendars	Pay group	Y	Pre-load	Calendar alignment review	Pay calendar mapping	Payroll	Payroll	Wrong pay dates		
Pay	Pay frequency	Weekly/biweekly/etc.	Enum	Payroll legacy	Payroll setup report	Standardize enum	Pay frequency	Y	Pre-load	Cross-check with pay calendar	Setup export	Payroll	Payroll	Pay timing failure		
Pay	FLSA status	Exempt/nonexempt	Enum	HRIS	Employee export	Standardize to destination values	FLSA status	Y	Pre-load	Exception audit	Export + exceptions	HR	Payroll	Overtime wrong		
Pay	Base pay rate	Hourly/salary amount	Currency	HRIS/Payroll legacy	Rate report	Resolve conflicts; choose system of record	Pay rate	Y	Pre-load	Sample tie-out to last payroll	Rate tie-out sheet	HR	Payroll	Under/overpay		
Pay	Pay type	Hourly/salaried	Enum	HRIS	Employee export	Map values	Pay type	Y	Pre-load	Sample audit	Export + audit	HR	Payroll	Calc logic wrong		
Pay	Multiple rates flag	Multi-job/multi-rate	Boolean	HRIS/Timekeeping	Worker profile	Define handling rules	Multi-rate indicator	Depends	Pre-load	Identify population list	Multi-rate roster	Payroll	Payroll	Overtime miscalc		
Taxes	Primary work state	Tax work jurisdiction	State code	HRIS/Payroll legacy	Location report	Validate vs address/work location	Work state	Y	Pre-load	Multi-state audit sample	Audit results	Payroll	Payroll	Wrong withholding		
Taxes	Resident state	Residence for taxes	State code	HRIS	Address export	Standardize; validate completeness	Resident state	Y	Pre-load	Missing/invalid check	Exception list	HR	Payroll	Tax errors		
Taxes	Local tax locality	City/county/school tax	Code	Payroll legacy	Tax setup report	Map locality logic; confirm rules	Locality tax code	Depends	Pre-load	Sample check by locality	Mapping + sample proof	Payroll	Payroll	Local tax failures		
Taxes	W-4 / withholding elections	Employee elections	Structured	Payroll legacy/HRIS	Tax elections export	Confirm destination structure	Withholding elections	Y	Pre-load	Sample audit	Export + audit notes	Payroll	Payroll	Wrong withholding		
Banking	Direct deposit accounts	Payment destination	Structured	Payroll legacy	DD export	Validate routing/account formats	Direct deposit	Y	Cutover day	Format + prenote plan	Validation log	Payroll	Finance	Failed deposits		
Banking	Payment method	Check/DD/etc.	Enum	Payroll legacy	Payment report	Map values	Payment method	Y	Pre-load	Sample audit	Export + audit	Payroll	Payroll	Payment disruption		
Benefits	Medical deduction	Employee premium	Currency/rate	Benefits admin/Payroll	Deduction report	Map per-pay vs monthly timing	Med deduction	Depends	Pre-load	Tie-out vs benefits roster	Tie-out sheet	Benefits	Payroll	Coverage/arrears		
Benefits	401(k) deferral	Pre-tax retirement	%/amount	Payroll legacy	Deduction export	Validate limits + taxable treatment	401(k) deduction	Depends	Pre-load	Sample audit + limit logic check	Audit + config proof	Payroll	Payroll	Limit/tax issues		
Benefits	HSA/FSA elections	Benefit elections	Structured	Benefits admin	Elections export	Map to destination structure	HSA/FSA	Depends	Pre-load	Sample audit	Export + audit	Benefits	Payroll	Wrong deductions		
PTO	PTO balance	Available hours	Decimal	Payroll legacy/HRIS	PTO balance report	Standardize units; confirm rounding	PTO balance	Depends	Cutover day	Balance tie-out	Balance tie-out proof	HR	Payroll	Employee trust		
Garnishments	Active orders	Withholding orders	Structured	Payroll legacy	Garnishment report	Verify priority + remittance	Garnishments	Depends	Pre-load	Sample audit + remittance plan	Audit + plan	Payroll	Payroll	Compliance risk		
Balances & continuity	YTD taxable wages	YTD by category	Currency	Payroll legacy	YTD wage report	Map categories to destination	YTD wages	Depends	Cutover day	Sample tie-out vs legacy	Tie-out workbook	Payroll	Finance	Tax/year-end errors		
Balances & continuity	YTD taxes withheld	YTD withheld amounts	Currency	Payroll legacy	YTD tax report	Category mapping + validation	YTD withheld	Depends	Cutover day	Sample tie-out	Tie-out workbook	Payroll	Finance	Liability drift		
GL	Earnings expense mapping	Where wages post	Account code	Finance	COA + mapping	Map earnings codes--accounts	GL mapping	Depends	Pre-load	Register--GL preview tie-out	Tie-out notes	Finance	Finance	Close chaos		
GL	Liability accounts	Taxes/benefits payable	Account code	Finance	COA mapping	Define liability structure	Liability mapping	Depends	Pre-load	Liability rollover check	Mapping sign-off	Finance	Finance	Reconciliation pain		