Payroll KPI Definitions – ZENVY HR Intelligence

Total Payroll Cost

Definition: Total salary paid in a payroll cycle.
Formula: SUM(net_salary)
Purpose: Tracks overall payroll spend.

Average Payroll per Employee

Formula: AVG(net_salary)
Purpose: Benchmarks salary distribution.

Payroll Cost by Department

Formula: SUM(net_salary) GROUP BY department
Purpose: Identifies cost-heavy departments.

Salary Leakage Amount

Definition: Salary paid to employees with payroll exceptions.
Formula: SUM(net_salary) WHERE ghost_flag = 1
Purpose: Measures financial loss.

Salary Leakage Percentage

Formula: Salary Leakage / Total Payroll × 100
Purpose: Quantifies payroll risk.

Ghost Employee Count

Definition: Employees paid without valid attendance or exit clearance.
Formula: COUNT(employee_id) WHERE ghost_flag = 1
Purpose: Detects fraudulent payments.

Ghost Employee Cost

Formula: SUM(net_salary) WHERE ghost_flag = 1
Purpose: Financial impact of ghost employees.

Overtime Abuse Count

Definition: Employees exceeding overtime threshold (>30 hrs).
Formula: COUNT(employee_id) WHERE overtime_abuse_flag = 1
Purpose: Controls overtime misuse.

Overtime Hours (Total)

Formula: SUM(overtime_hours)
Purpose: Measures workload pressure.

Overtime Cost

Formula: SUM(overtime_pay)
Purpose: Tracks overtime expenditure.

Overtime Cost Percentage

Formula: Overtime Cost / Total Payroll × 100
Purpose: Assesses overtime impact on payroll.

Attendance Compliance Rate

Formula: AVG(present_days / working_days) × 100
Purpose: Measures attendance discipline.

Missing Attendance Count

Definition: Employees with zero attendance.
Formula: COUNT(employee_id) WHERE present_days = 0
Purpose: Flags attendance issues.

Payroll Exception Rate

Definition: Percentage of employees with payroll anomalies.
Formula:
(Ghost + Overtime Abuse) / Total Employees × 100
Purpose: Overall payroll health indicator.

High-Risk Department Index

Definition: Departments with high payroll anomalies.

Formula:

COUNT(ghost_flag + overtime_abuse_flag) GROUP BY department

Purpose: Supports focused audits.