

Work breakdown structure (WBS)

Divide a project's work into parts that can be planned, owned and checked, so nothing is missed or unplanned.

LEVEL 2 · DELIVERABLE	LEVEL 3 · WORK PACKAGES		
1 Online permit service	1.1 Permit rules and fees	1.2 Apply, pay and renew	1.3 End-to-end test
2 Links to other systems	2.1 National e-ID login	2.2 Card payments	2.3 Wardens' handhelds
3 Permit data moved	3.1 Clean the old data	3.2 Trial migration	3.3 Final migration
4 Users ready	4.1 Service-desk guide	4.2 Training	4.3 Support after go-live
5 Project management	5.1 Plan and control	5.2 Supplier contract	5.3 Reports to the sponsor

Illustrative WBS of a city project moving parking permits online (level 1). Each row: a deliverable, then work packages.

WHAT IT IS

A WBS divides scope into a tree: the project, its deliverables, and **work packages** at the lowest level, each with clear boundaries and an owner. We divide by deliverables, or by work stages. The **100% rule** (Gregory Haugan, 2002): each element's parts hold all its work, no more, no less, project management included.

HOW IT WORKS

- 01 Start from the deliverables; list exclusions.
- 02 Break down until each part has one owner.
- 03 Check the 100% rule at each level.
- 04 Describe each in a WBS dictionary; unclear work: a planning package; iterative work: stay shallow.

MID-LEVEL · WORKED EXAMPLE

Apply it well

The situation: A city team has eight months to move resident parking permits online, with an outside supplier, four links to other systems and old permit data to move.

The project manager builds the WBS with the team and supplier: 5 branches × 3 work packages = 15, one page, project management included, one owner each. Exclusion: the parking fines process.

In the exam: Sketch three levels of your WBS by deliverable, with project management as a branch. Describe one work package fully, and name an exclusion.

SENIOR · WORKED EXAMPLE

Design and lead it

The situation: A city is joining 14 online services under one login over 30 months, in three waves, with a platform supplier, an integration partner and nine owners of old systems.

Level two: platform, services, nine old portals, people, change and project management. Suppliers keep their own contract WBS. Later waves stay planning packages until they start.

In the exam: Explain your structure, how suppliers' breakdowns nest in yours, and why later waves stay coarse. Say where a full WBS fails.

WHERE IT SITS

IPMA · ICB4	PMI · PMBOK® GUIDE 8 · PMP® EXAM	APM · BOK 8 · PMQ EXAM
4.5.3.2 two ways to structure the scope; less depth in iterative work. 4.5.3.3 work and planning packages	Guide: Develop Scope Structure (\$2.2); the 100 percent rule (p. 166); scope baseline. Exam outline: Domain II, task 2	BoK (APM's Body of Knowledge) \$5.2.1: PBS (product breakdown structure) for the products, WBS for the work; a work package goes to one person. PMQ (APM's Project Management Qualification) objectives 17a, 20a

Sources: IPMA ICB4 (2015); Haugan, Effective Work Breakdown Structures (2002); PMI, PMBOK® Guide, 8th ed.; PMI, PMP® Examination Content Outline (2026); APM Body of Knowledge, 8th ed.; APM, PMQ handbook (v6, 2026)

Key: IPMA = International Project Management Association; ICB4 = IPMA's Individual Competence Baseline (4.5.3 etc.: its competence elements); PMI = Project Management Institute; PMBOK® Guide = PMI's body-of-knowledge guide; PMP® = PMI's Project Management Professional; APM = Association for Project Management. Unofficial study material for IPMA®, PMI® and APM exams. Not affiliated with, endorsed by or approved by IPMA, PMI or APM, and not an accredited or endorsed training provider. IPMA® and IPMA ICB® are registered trademarks of IPMA in Switzerland and other countries. PMI, PMP, CAPM and PMBOK are registered marks of Project Management Institute, Inc. APM is a trade mark of the Association for Project Management. Other marks belong to their owners. PMP® exam facts are from PMI's public PMP® Examination Content Outline (2026); check the current version on pmi.org. APM's qualifications are its own; this series is not an APM Accredited Provider or APM Endorsed. Examples use a fictional city and its projects. Levels (this series' labels): Mid-level = moderately complex projects (IPMA Level C, PMI's PMP®); Senior = complex projects and people (IPMA Level B, APM's Chartered Project Professional).

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