



FUNDAMENTAL PAYROLL CERTIFICATION

Candidate Handbook

2016-2017 Edition

QUICK REFERENCE



CERTIFICATION BOARD — FPC COMMITTEE AMERICAN PAYROLL ASSOCIATION

www.americanpayroll.org
660 North Main Avenue, Suite 100
San Antonio, TX 78205-1217
(210) 226-4600 ext. 3001
certification@americanpayroll.org

Candidates may contact the APA with questions about certification, exam applications, and exam payments.

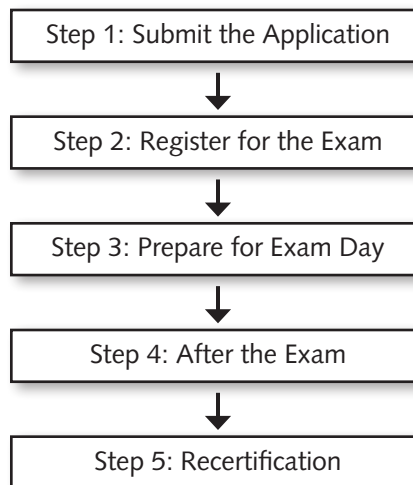
PEARSON VUE/APA

www.pearsonvue.com/apa
Attn: Event Program Coordinators
5601 Green Valley Dr.
Bloomington, MN 55437
(800) 470-8757
(Locate international phone numbers at <http://www.pearsonvue.com/apa/contact>)
pearsonvuecustomerservice@pearson.com

Monday–Friday 8am–11pm; Saturday 8am–5pm; Sunday 10am–4pm (Eastern Time Zone)

Candidates may contact Pearson VUE with questions about exam registration and scheduling.

THE CERTIFICATION PROCESS



ALL CANDIDATES ARE EXPECTED TO HAVE READ THIS HANDBOOK BEFORE TAKING THE FUNDAMENTAL PAYROLL CERTIFICATION (FPC) EXAMINATION.

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INTRODUCTION

ABOUT THIS CERTIFICATION HANDBOOK

This handbook contains details about the FPC examination and provides information about making an examination reservation, receiving examination results, what to expect on exam day, and recertification. In addition, this handbook provides a suggested bibliography, study references, sample questions, and a general content outline of the examination.

Exceptions are not made for candidates who do not read this handbook.

You may obtain additional copies of this handbook by downloading it from the APA website (www.americanpayroll.org/certification/certification-fpcinfo).

Please read this handbook completely and carefully before contacting the American Payroll Association (APA) or Pearson VUE with questions. It is critical that you adhere strictly to all procedures and deadlines in this handbook.

ABOUT THE AMERICAN PAYROLL ASSOCIATION

The American Payroll Association (APA), founded in 1982, is an organization of payroll professionals in the U.S. and is committed to:

- enhancing the quality of the payroll profession by offering educational opportunities
- fostering the exchange of payroll expertise at the local level
- raising public awareness of payroll professionalism
- representing the payroll profession in Washington, D.C.
- offering certification programs to support the payroll profession

The steady growth of APA membership since its founding in 1982 indicates the acceptance of the Association's goals, by the U.S. business community in general and by the payroll profession in particular. The FPC certification program is sponsored by APA and developed by the FPC Committee of the APA Certification Board.

HISTORY AND PURPOSE OF CERTIFICATION

The pressures of economic and legislative developments on the payroll function have broadened the scope of payroll beyond its basic function of paying employees. Today's payroll profession utilizes the latest technology for executing the payroll and, in most cases, interfaces with other systems in an organization. Moreover, payroll has come under a wide array of governmental mandates, from the federal income tax withholding that affects most employees to the satisfaction of judgments against individual employees.

In order to better serve all levels of the payroll community, recognizing the breadth of knowledge and length of experience required to obtain the Certified Payroll Professional (CPP) designation, and to better serve all levels of the payroll community, the APA developed a second certification: the **Fundamental Payroll Certification (FPC)**. This certification is designed specifically for: 1) Entry-level Payroll Practitioners; 2) Sales Professionals/Consultants serving the payroll industry; 3) Systems Analysts/Engineers writing, maintaining, and updating payroll programs; and 4) Payroll Service Providers' Client Representatives.

The FPC designation is awarded to individuals based on payroll knowledge, not experience; thus, **there are no eligibility requirements for the FPC Examination**. The examination content outline features comprehensive coverage of payroll fundamentals including operations, paycheck concepts, tax reporting and accounting, and professional payroll skills and responsibilities.

Certification is the recognition of professional skills by one's peers. FPC recognition is given by the APA Certification Board's FPC Committee to those who:

1. successfully complete the examination; and
2. subscribe to the APA Code of Ethics. Certification is granted for three
3. full calendar years, at which time recertification is required (see page 12).

The goals of the APA's Fundamental Payroll Certification program are:

- to promote the standard for payroll practitioners, which is accepted by the business community and the public at large;
- to encourage professional growth and individual study by the payroll practitioner;
- to provide the standard of requisite knowledge for the payroll practitioner;
- to measure by means of the certification examination the attainment and application of that standard; and
- to recognize formally those colleagues who continue to meet the requirements of the APA Certification Board's FPC Committee.

USE OF CERTIFICATION

The FPC Examination is voluntary, and certification is conferred by the APA Certification Board's FPC Committee solely for the purposes stated in the certification handbook. Those persons or organizations who choose to incorporate the FPC Examination as a condition of employment or advancement do so of their own volition. Such persons must determine individually whether the use of such a certification process, including its eligibility and recertification requirements, meets their respective needs and complies with any laws applicable to them.

ABOUT THE EXAM

ELIGIBILITY

The FPC Examination is open to all who wish to demonstrate a baseline of payroll competency. There are no eligibility requirements for the FPC Examination.

THE CONTENT OF THE FPC EXAM

The FPC Examination is weighted in approximately the following manner:

I. Core Payroll Concepts	40%
II. Compliance/Research and Resources	20%
III. Calculation of the Paycheck	22%
IV. Payroll Process and Supporting Systems and Administration.....	2%
V. Payroll Administration and Management	7%
VI. Audits	5%
VII. Accounting.....	4%

A complete content outline of the examination can be found on page 15.

Successful completion of the FPC examination requires demonstration of the fundamental knowledge of payroll practice and applicable regulations. Tables required to answer questions will be provided as an electronic examination supplement within the testing software. The exam's tutorial, completed before the exam begins, will explain how to use the examination supplement feature.

THE FORMAT OF THE EXAM

The FPC Examination is administered electronically, and candidates have three (3) hours to complete it. The examination consists of 150 multiple-choice questions, including twenty-five (25) that are pre-test questions.

The pre-test questions are not counted in the scoring of the examination. They are distributed among the scorable questions and will be used for statistical purposes only. The 125 test/scorable questions are similar to the pre-test questions on the examination; therefore, candidates will not know which questions are test/scorable questions and which are pre-test questions. **Examinees are advised to answer all examination questions.**

The questions are designed to test the examinees payroll knowledge and ability to apply that knowledge to the payroll environment. **An electronic Examination Supplement containing every table required to correctly answer some questions will be included in the computer software.** Each question has four (4) answer choices listed, only one (1) of which is correct. The answer to each question can be derived independently of the answer to any other question. (See *Sample FPC Questions and Answers* on page 17.)

HOW THE EXAM IS DEVELOPED

Members of the APA Certification Board's FPC Committee and the Certification Item Development Task Force (CITDF) write questions for possible inclusion in APA's bank of payroll examination questions. The questions are reviewed by editors at Pearson VUE to ensure compliance with accepted question-writing techniques. The edited questions are then reviewed by the APA Certification Board's FPC Committee for accuracy and relevancy to the practice of payroll. Approved questions are then included in the test bank from which questions are selected to create new examination forms.

HOW THE PASSING SCORE WAS SET

The passing score (also known as the *cut score*) for the FPC Examination was recommended by a panel of payroll professionals using a method called *item mapping*. The item-mapping process incorporates actual performance of the examination questions by graphically presenting the difficulty of questions in the test bank. This graphic presentation, or item map, displays questions along a scale based on their difficulty. The panel then judges the performance of a minimally qualified candidate with regard to the examination questions displayed on the item map.

The cut score study concludes when the panel reaches agreement on which questions have a high likelihood of being answered correctly, and which have a low probability of being answered correctly by a minimally qualified candidate. Using this process, the panel recommends the passing score to the APA Certification Board's FPC Committee, which sets the passing score. The passing score represents the minimum level of knowledge that must be demonstrated to pass the examination.

RAW SCORES AND SCALED SCORES

The *raw score* on the FPC Examination is the number of questions answered correctly. When all examinees take exactly the same examination, their raw scores can be used to compare their performances. However, when there are different forms of an examination (different forms of an examination measure the same knowledge, but use different questions), some forms will be either slightly easier or more difficult than other forms. Because of this variation in difficulty, raw scores will not reliably relate the performances of examinees who take different forms of an examination.

To make it possible to compare the performances of examinees who are taking different forms of an examination, a statistical procedure called *equating* is used to compensate for any variations in difficulty between examination forms. After equating, the passing raw score for each form is converted to 300 on a common scale for all forms. Since all forms are equated and all results are converted to the same scale, all examinees who receive the same *scaled score* demonstrate equivalent ability, regardless of which examination form was completed.

EXAM PREPARATION

No single source of information should be considered the sole basis of study for the FPC Examination. A bibliography of suggested materials can be found on page 16.

EXAM ADMINISTRATION

The FPC Examination is administered worldwide during various times of the year. It is imperative that candidates identify the **Region** and corresponding **Exam Series** desired **before** making an examination reservation. To determine the correct Exam Series for your region, please see the *Pearson VUE Testing Center Exam Reservations* section on page 4.

EXAM ADMINISTRATION DATES

FPC-N America – Testing during two windows annually

September 17, 2016 - October 15, 2016

March 25, 2017 - April 22, 2017

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2016.

FPC-LC – After Attending Payroll 101: Foundations of Payroll Certificate Program, Fridays Only

September 19, 2014 - September 16, 2016

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2015.

September 17, 2016 - September 15, 2017

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2016.

FPC-INTL/Military – On Demand testing based on testing center schedules

September 19, 2015 - September 16, 2016

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2015.

September 17, 2016 - September 15, 2017

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2016.

Note: The year 2015 Form W-2 will be applicable for examinations through September 16, 2016, and the year 2016 Form W-2 will be applicable for examinations beginning September 17, 2016, through September 15, 2017.

EXAM SUPPLEMENTS

An examination supplement is accessible through the computer-based system candidates will use for testing. This supplement is a reproduction of all necessary tables needed for the calculation of certain exam questions.

THE APPLICATION

COMPLETING THE APPLICATION FOR CERTIFICATION BY EXAMINATION

Please note that you cannot make an exam reservation until after you have completed your application, paid your examination fee, and received notification from APA that you are authorized to take the exam. All candidates must complete the *Application for Certification by Examination* at www.americanpayroll.org/applyforfpc (also available on page 19, but please note that paper applications take longer to process).

Candidates must use their full legal name as it appears on their primary ID that will be used for admittance to the examination area at the testing center (see page 7, *Acceptable Forms of Candidate Identification*). Applications **must be submitted to the APA prior to registering** for the FPC exam. Approval and denial notification will be sent to the candidate's email address provided on the application. Allow up to two (2) business days from date of receipt for processing online applications, or ten (10) business days from date of receipt for processing paper applications. A new application must be submitted for each testing event regardless of the time frame between expected exam dates. Choose one of the following submission options:

1. ONLINE (preferred, faster)

www.americanpayroll.org/applyforcpp

2. VIA EMAIL

apaexam@americanpayroll.org

Subject Line: FPC Exam Application

3. VIA FAX

(210) 224-5814

Attention: FPC Exam Application

4. VIA U.S. MAIL

American Payroll Association

Attn: Certification Department

660 North Main Avenue, Suite 100

San Antonio, TX 78205

Receipt of applications will be verified. Please check your application status at www.americanpayroll.org/certdashboard or call APA Membership Services at (210) 224-6406 if you have questions about your pending application.

EXAM FEE AND RESERVATIONS

Note: All Candidates are responsible for knowing all regulations regarding the examination fee and reservations as presented in this handbook.

EXAM FEE

Candidates must pay the examination fee at the time of application by credit card, debit card, PayPal, or check. If a candidate cannot use any of these payment options, please telephone APA at (210) 224-6406 to arrange to pre-pay the examination fee. All reservations are made on a first-come, first-serve basis and walk-in examinees are prohibited.

Payment will not be accepted at the Pearson VUE testing centers or APA Learning Centers. The examination fees for this exam year are as follows:

REGION	EXAM SERIES	EXAM FEE
Northern Americas	FPC-N America	\$305.00
APA Learning Centers	FPC-LC	\$305.00
Military	FPC-INTL/MILITARY	\$305.00
EMEA, APAC, and Southern Americas	FPC-INTL/MILITARY	\$360.00

If testing in the U.S. or U.S. territories, Canada, or Mexico during the testing window, please select FPC-N America. If you are taking your exam at an APA Learning Center, please select FPC-LC. If testing anywhere else, including military locations, please select FPC-INTL/MILITARY. Candidates are responsible for the examination fee once an application has been made.

See *Change/Cancel Policy* for information on changing or cancelling a reservation without penalty. Fees are non-transferable and non-refundable except as noted in the *Change/Cancel Policy* (see page 10).

PEARSON VUE TESTING CENTER EXAM RESERVATIONS

Please note that you cannot make an exam reservation until after you have completed your application, paid your examination fee, and received notification from APA that you are authorized to take the exam. Please check your application status at www.americanpayroll.org/certdashboard or call APA Membership Services at 210-224-6406 if you have questions about your pending application.

NORTHERN AMERICAS REGION

Since each testing center maintains its own examination schedule (based on overall demand), it is recommended to **contact Pearson VUE early to ensure a reservation** during the preferred exam testing window. All reservations are made on a first-come, first-served basis, and **walk-in examinees are prohibited**. Reservations for both the Fall and Spring testing windows will be taken as detailed in the following chart:

TESTING SESSION	BEGINS TAKING RESERVATIONS	STOPS TAKING RESERVATIONS
Fall 2016	7/19/2016	10/14/2016
Spring 2017	1/17/2017	4/21/2017

Testing center times and locations are subject to change.

APA LEARNING CENTER, SOUTHERN AMERICAS, EMEA, APAC, AND MILITARY REGIONS

Reservations are taken throughout the year. All reservations are made on a first come, first served basis, and **walk-in examinees are prohibited**.

ONLINE RESERVATIONS

NORTHERN AMERICAS, SOUTHERN AMERICAS, EMEA, APAC, AND MILITARY

(see page 6 to make APA Learning Center reservations)

Before going online to make a reservation, be prepared with your FPC Examination Application email approval from the APA.

- To make an online reservation, click the "Schedule Online" link in the FPC Examination Application email approval from the APA (go to www.americanpayroll.org/certdashboard to check your application status).
- You may be asked to verify your identity at the Pearson VUE site. Please log in with your APA ID or username and password.
 - Double-check that all contact information is current and accurate. If information must change, you must make those changes at the APA website or call APA Membership Services at (210) 224-6406.
 - When registering for an exam, candidates **MUST** verify that they are using their legal name as it appears on the primary ID that will be used for admittance to the examination area at the testing center. Candidates who do not register with their legal name, as it appears on the primary ID, will not be admitted to take the exam and they will forfeit all paid fees (see page 7, *Acceptable Forms of Candidate Identification*). To change your name, call APA Membership Services at (210) 224-6406.
- After you have double-checked your contact info and legal name, please double-check that you are scheduled for the appropriate exam (FPC-N America or FPC-INTL/MILITARY). If you are scheduled for the wrong exam, please call APA Membership Services at (210) 224-6406.

4. You will then see a list of available testing center locations, from which you will be prompted to select a testing center location and the date and time of the examination you prefer.

Once you have submitted your reservation, you will receive an email notification from Pearson VUE with confirmation of the examination date, time, and location. Print out this confirmation and retain it for your records. You may also print a copy of your registration as soon as you complete the online reservation.

Online reservations must be made at least twenty-four (24) hours before the desired examination date. However, we suggest you make your reservation as soon as FPC exam testing registration is available (see page 4) to ensure your preferred testing date, time, and location are available.

CHANGING/CANCELLING ONLINE RESERVATIONS

To change or cancel an existing reservation, log in as noted above and select **View Schedule**, which will enable you to change or cancel it as needed. You will receive an email notification from Pearson VUE of all changes or cancellations. Please note that online reservations must be changed or cancelled at least four (4) days before the scheduled examination date, as detailed in *Change/Cancel Policy* (see page 10).

PEARSON VUE TESTING CENTER PHONE RESERVATIONS

Before calling to make a reservation, be prepared with the following information:

1. Your FPC Examination Application email approval from the APA
2. Your full name (as listed on your primary ID) and street address, email address, and daytime telephone number
3. Exam Series name (see page 4)
4. Preferred testing location
5. Preferred examination date

To find a testing center location, go to **www.pearsonvue.com/apa** and select "Locate a Testing Center." A Pearson VUE representative will help you select an examination date and location, provide directions to the testing center you choose, and answer questions regarding the examination. If you provide an email address, your confirmation notice will be emailed to you within twenty-four (24) hours.

PHONE NUMBERS FOR MAKING RESERVATIONS

Testing in the Northern and Southern Americas Regions

Office Hours: Monday – Friday, 7:00 a.m. – 10:00 p.m. CT; closed on local holidays.

Call Pearson VUE at (800) 470-8757 at least twenty-four (24) hours before the desired examination date to make an examination reservation.

Testing in the Europe, Middle East, or Africa (EMEA) Regions

Office Hours: Monday – Friday, 9:00 a.m. – 6:00 p.m. CET; closed on local holidays.

Call Pearson VUE at the appropriate number (found at: **http://www.pearsonvue.com/apa/contact**) (Press Option 2 to schedule an exam.) at least twenty-four (24) hours before the desired examination date to make an examination reservation.

Testing in the Asia-Pacific (APAC) Region

Office Hours: Monday – Friday, 9:00 a.m. – 6:00 p.m. local time for each country; closed on local holidays.

Call Pearson VUE at the appropriate number (found at: **http://www.pearsonvue.com/apa/contact**) at least twenty-four (24) hours before the desired examination date to make an examination reservation.

SPECIAL EXAM REQUESTS

NON-SATURDAY EXAMS

Candidates who for religious reasons cannot take the FPC examination that is offered at a testing center only on Saturdays may request a non-Saturday examination date. Requests must be made at least ten (10) days before the desired examination date. Such a request must be made in writing on official stationery by the candidate's religious advisor and faxed to (610) 617-9397 or mailed to:

Pearson VUE
Attention: Global Accessibility & Disability Services
5601 Green Valley Drive
Bloomington, MN 55437

Non-Saturday examinations are available only on a pre-arranged basis.

ADA ACCOMMODATIONS

Pearson VUE complies with the provisions of the Americans with Disabilities Act as amended. The purpose of accommodations is to provide candidates with full access to the test. Accommodations are not a guarantee of improved performance or test completion. Pearson VUE provides reasonable and appropriate accommodations to individuals with documented disabilities who demonstrate a need for accommodations.

Test accommodations may include things such as:

- A separate testing room
- Extra testing time
- A Reader or Recorder, for individuals with mobility or vision impairments and who cannot read or write on their own

Test accommodations are individualized and considered on a case-by-case basis. All candidates who are requesting accommodations because of a disability must provide appropriate documentation of their condition and how it is expected to affect their ability to take the test under standard conditions. This may include:

continues next page

- Supporting documentation from the professional who diagnosed the condition, including the credentials that qualify the professional to make this diagnosis
- A description of past accommodations the candidate has received

The steps to follow when requesting test accommodations vary, depending on your test program sponsor. To begin, go to <http://pearsonvue.com/accommodations>, and then select your test program sponsor from the alphabetized list. Candidates who have additional questions concerning test accommodations may contact the ADA Coordinator by emailing accommodationspearsonvue@pearson.com.

APA LEARNING CENTER EXAM REGISTRATION

Attendees of APA's Payroll 101: Foundations of Payroll Certificate Program held at APA's Learning Centers in Las Vegas and San Antonio will have the opportunity to take the FPC examination on Friday afternoon at the conclusion of the course.

The Payroll 101 course should not be considered the only method of study for the FPC exam. Please see *Bibliography/FPC Exam Preparation* on page 16 for additional study options. Successful candidates have indicated that they engaged in a minimum of 6-12 weeks of preparation before taking the exam. APA's Learning Center testing opportunities are only **recommended for candidates who have already studied, are ready to take the exam, and are using the course for review purposes only.**

CANDIDATES WILL BE TESTED ON EFFECTIVE FEDERAL TAX LAWS AND REGULATIONS AS FOLLOWS	
Exam Dates	Tax Laws and Regulations that apply to payroll processing on
9/19/2015 - 9/16/2016	January 1, 2015
9/17/2016 - 9/15/2017	January 1, 2016

Note: Changes made after the appropriate cut-off date are NOT included in the exam, even if they are retroactive to January 1st.

Only registrants of the Payroll 101 Learning Center course have reserved seating to take the FPC exam at the conclusion of the course. Walk-in registrations for the exam are not allowed. The exam fee is separate from the Learning Center course fee. **Do NOT contact Pearson VUE to make a reservation for testing at an APA Learning Center.**

The exam fee can be paid online with course registration or separately prior to the course. However, advance registration of at least one (1) week is required for all APA Learning Center exam registrations. The exam application must also be submitted when the exam registration is requested. Course registrants will be provided additional instructions via email at the time of purchase regarding registering for the exam.

All other candidate requirements remain the same (see page 3).

ATTAINMENT OF CERTIFICATION

If an examinee passes the FPC Examination and accepts the APA Code of Ethics (see page 18), they will be entitled to receive a certificate and lapel pin and use the "FPC" designation (Fundamental Payroll Certification) after their name. New FPC's will receive email notification of how to obtain their complimentary FPC certificate and lapel pin.

DENIAL OR REVOCATION OF CERTIFICATION*

Certification will be denied or revoked for any of the following reasons:

- Falsification of an application
- Misrepresentation
- Violation of testing procedures
- Failure to pass the examination
- Nonconformity to the APA Code of Ethics
- Failure to provide required documentation and/or fees for recertification

***Note:** Denials or revocations of certification may be appealed to the APA Certification Board's FPC Committee and the Certification Review Panel.

APA MEMBERSHIP

APA membership is not required. However, Recertification Credit Hours for APA Professional Membership are granted to certified members. See *Recertification Credit Hours for APA Professional Membership* on page 12.

EXAM DAY

WHAT TO BRING

REQUIRED MATERIALS

All candidates are required to bring identification that is deemed acceptable, as listed under *Acceptable Forms of Candidate Identification*, to the testing center on the day of examination along with the following items listed below.

Candidates **must** bring to the testing center on examination day the following:

- Two forms of identification (as listed below)
- Proof of name change (if your name has changed since the time of reservation) in the form of a marriage certificate, etc.
- Military candidates must present their military ID to enter military testing locations

Note: If candidates do not bring the required items to the testing center, they will be denied admission to the examination, will be considered absent, and will forfeit the examination fee.

ACCEPTABLE FORMS OF CANDIDATE IDENTIFICATION

Candidates must present **two (2)** forms of current signature identification. The primary identification must be government issued and photo bearing with a signature, and the secondary identification must contain a valid signature. Both the primary and the secondary ID's must be original documents; copies are not accepted. Any identification not in English is acceptable as long as the candidate is testing in the country where the identification was originally issued. The name on the reservation **must match** the name on the ID's provided (see chart below). **If the reservation and ID's do not match, the candidate will be turned away and will forfeit the examination fee.**

NAME ON REGISTRATION	NAME ON ID	ACCEPTABLE
Sally Smith-Sample	Sally Smith	Yes
Sally Smith	Sally Sample	No
J. P. Doe	John P. Doe	No
Jack Doe	John Doe	No
David T. Johnson	David Tyler Johnson	Yes
David Johnson	David Tyler Johnson	Yes

If your identification does not fall under any of these examples and you are unsure if it will be allowed, please contact Pearson VUE at <http://www.pearsonvue.com/apa/contact>.

PRIMARY ID (WITH PHOTOGRAPH AND SIGNATURE, NOT EXPIRED)

- Government-issued Driver's License
- U.S. Department of State Driver's License
- U.S. Learner's Permit (plastic card only with photo and signature)
- National/State/Country Identification Card
- Passport (from country of residence)
- Passport card (from country of residence)
- Military ID
- Military ID for spouses and dependents
- Permanent Resident Visa or Alien Registration Card (Green Card)

SECONDARY ID (WITH SIGNATURE, NOT EXPIRED)

- U.S. Social Security Card
- Debit (ATM) or Credit Card
- Any form of ID on the Primary ID list

If the ID presented has an embedded signature that is not visible (microchip), or is difficult or impossible to read, the candidate must present another form of identification from the primary or secondary list that contains a visible signature.

Pearson VUE does not recognize grace periods. For example, if a candidate's driver's license expired yesterday and the state allows a 30-day grace period for renewing the ID, the ID is considered to be expired.

SUGGESTED MATERIALS

- It is recommended but not required to bring a battery-operated, silent calculator, as detailed under *Electronic Devices* (see page 8).
- If needed, Direct Translation Only Dictionaries that do not include definitions are permitted in the testing centers.

EXAM PROCEDURES

Candidates should report to the testing center at least thirty (30) minutes before the scheduled examination time. Please allow sufficient time to find the testing center. Upon arrival, check in with the testing center manager and present identification and any other required items. For security purposes, Pearson VUE will capture each candidate's digital signature, photograph, and palm vein recognition upon check-in.

At the testing center, candidates are required to review and sign a *Candidate Rules Agreement* form. If a candidate does not comply with the *Candidate Rules Agreement* and/or is suspected of cheating or tampering with the examination, the candidate will be reported as such, and the appropriate action will be taken. The examination fee will not be refunded, the exam may be determined invalid, and/or the APA may take further action such as denial or revocation of certification.

Examinations are administered electronically, and include a brief tutorial on the examination computer. The time spent during check-in and on this tutorial will not reduce the three

(3) hours allotted for the examination. The examination administrators will answer questions during check-in and tutorial, but be aware that they are not familiar with the content of the examination nor with APA's certification requirements, and therefore will not give advice regarding either one. **Pearson VUE administers numerous other exams so please be aware that other candidates testing may not be taking an APA examination and their exam time will vary.**

Candidates may begin the examination once familiar with the examination computer. The examination begins the moment the first question is displayed on the screen. Three (3) hours are allotted to take the examination, after which the computer will automatically turn off. Be sure to read all the text on the computer screen thoroughly so as not to end the exam prematurely. **Candidates who prematurely end their exam are not entitled to a refund or to retake the exam without paying the exam fee again.** Once the exam is finished, alert the administrator by raising your hand. The examination will be scored immediately, and candidates will leave the testing center with an official score report in hand.

WEATHER DELAYS AND CANCELLATIONS

If severe weather or other disaster causes the testing center to be inaccessible or unsafe, the examination may be delayed or cancelled. Candidates will be notified in the event of delays and cancellations during severe weather.

Candidates may reschedule an examination cancelled due to bad weather or other disaster as soon as the testing center becomes available and without additional charge by calling Pearson VUE at the appropriate Customer Service number.

TESTING CENTER POLICIES

The following policies are observed at each testing center. **Candidates who violate any of these policies will not be permitted to finish the examination and will be dismissed from the testing center, forfeiting their examination fee.**

STUDY AIDS

- Candidates may **not** take valuables or personal belongings such as wallets, purses, firearms or other weapons, hats, bags, coats, books, electronic devices, or notes or other reference materials, other than calculators (see *Electronic Devices* below), into the examination room. Most, but not all, testing centers have a secured storage area. **However, Pearson VUE and the APA are not responsible for lost, stolen, or misplaced personal items.**
- Candidates may **not** bring a pen or writing tool to the examination. An erasable booklet and marker will be provided at the testing center and will be collected at the end of the examination.
- Candidates must store all personal items in a secure area as indicated by the administrator, or another secure area outside the testing area preferred by the candidate. All electronic devices must be turned off before storing them in a locker. **The testing center is not responsible for lost, stolen, or misplaced personal items.**

- An electronic Examination Supplement needed for completing some exam questions will be in the examination computer, including:
 - 1) Table for Annual Lease Value
 - 2) Table for Figuring Amount Exempt from Levy on Wages, Salary and Other Income
 - 3) Uniform Premium Table 1
 - 4) Tables for Wage Bracket Method of Withholding — Semimonthly & Monthly
 - 5) Tables for Wage Bracket Method of Withholding — Weekly & Biweekly
 - 6) Percentage Method Amount for One Withholding Allowance
 - 7) Tables for Percentage Method Withholding
 - 8) Amount to Add to Nonresident Alien Employee's Wages
- Earplugs are available at each testing center. Please ask for them before the examination begins.

ELECTRONIC DEVICES

- Candidates are encouraged, but not required, to use a calculator during the examination. The calculator must be a silent, non-printing, battery- or solar-powered calculator. **Programmable calculators or calculators with alphabetic key pads from A-Z are not acceptable and will be confiscated.** Calculators may not be shared with other candidates. Calculator malfunctions are not grounds for requesting extra time or challenging examination results. Battery-operated calculators are recommended, since lighting at the testing centers may not be bright enough to activate solar calculators. (If needed, extra batteries may be stored in the lockers.)
- Candidates may **not** bring cellular phones, iPods, hand-held computers/personal digital assistants (PDAs) or other electronic devices, watches, or similar communication devices into the examination room. If you observe an examinee using any of these during the examination, immediately inform the administrator.

INDIVIDUAL BREAKS

- No group breaks are scheduled during the examination. Candidates will be permitted to take individual breaks at the administrator's discretion, but no additional time will be allotted to complete the examination.
- If candidates are permitted by the administrator to leave the examination room for a break, they will be escorted while outside of the examination room. Candidates may not take any examination materials with them, and must not speak with anyone while on break. If a candidate fails to follow this policy, they will be denied re-admittance and will forfeit all fees paid, and the candidate's examination will not be scored.

CHEATING AND SECURITY

- If candidates give help to or receive help from anyone during the examination, they will be asked to return all examination materials and leave the room immediately. Their examination will not be scored, fees will not be refunded, and candidates will be required to re-apply and re-submit all applicable fees before they may retake the examination.
- Candidates may **not** write on examination materials until **after** the computer tutorial has been completed **and** the first question on the exam is displayed. If you write on your examination materials before the examination begins, raise your hand and the administrator will bring you a new one.
- Please note that all examination questions and materials are copyrighted by and are the property of the APA. Consequently, any distribution of the examination content or materials through any form of reproduction, or through oral or written communication, is strictly prohibited. Pearson VUE and/or APA reserves the right not to score an examination if there is an incident that involves a breach in security or cheating. **Candidates violating these policies may not retake the exam within the same testing window.**

PROPER ATTIRE

- While every attempt is made to provide a comfortable testing location, the heating and cooling systems may sometimes not function properly. Consider taking a sweater (Note: Hooded sweaters, coats, and other garments are not allowed) on the day of the scheduled examination. Only in extreme cases will examinations be cancelled as a result of heating or cooling problems.
- Be prepared to remove any and/or all jewelry upon request by the Test Administrator prior to admittance into the examination area.
- Wear comfortable clothing to the examination. Business attire is not required. Tight clothing is not comfortable and restricts the ability to be relaxed.

EATING/DRINKING/SMOKING

- Eating, drinking, chewing gum, smoking, and/or making noise that creates a disturbance for other candidates is prohibited during the exam.

GUESTS/VISITORS

- No guests, visitors, pets, or children are allowed in the testing center.

HELPFUL HINTS FOR REDUCING TESTING ANXIETY

The most difficult aspect of taking the Fundamental Payroll Certification Examination is dealing with the anxiety associated with test-taking. The key to success when taking an examination is relaxation. Below are some helpful hints for reducing anxiety and creating a relaxed testing atmosphere.

- **Know the location of the testing center**, and, if possible, locate the testing center before the day of the scheduled examination.
- **Candidates should be well rested** on the day of the examination. Do not stay up late studying the night before the examination. Last-minute cramming will only increase anxiety and result in confusion. If possible, limit the amount of time spent studying the night before the examination.
- **Practice with your calculator** before the examination. Use it at work and while studying. Your calculator should be battery-powered, so make sure it has fresh batteries.

TEST TAKING TIPS

- **Before beginning the examination**, be sure you are comfortable with using the computer for an electronic examination. Feel free to ask the administrator any questions before the examination begins.
- **Read each examination question carefully.** Be careful of questions that use words such as BEST, NOT, ALWAYS, NEVER, MUST, and EXCEPT.
- **Answer all questions.** Passing or failing the examination is based on the number of questions answered correctly, so it is to your benefit to answer all questions. It is better to provide an answer that you think is correct than to leave a question blank. If a question(s) stumps you, answer the question to the best of your ability and then mark it for review and go to the next question. After completing the remaining questions, go back and review the marked question(s). The online tutorial will explain how to use the mark for review feature.
- **Manage your time.** Be aware of the time remaining while taking the examination and do not spend an excessive amount of time on any single question. The testing software will display the time remaining.
- **If there is time, re-check your calculations.** Each question requiring calculation will have incorrect answers that can be derived by using an incorrect method. Write the steps you have taken in deriving the calculations on the white board and marker provided by the testing center for your review.
- **Verify all answers to gross-up questions.**

CANCELLATION AND RESCHEDULING

ABSENCE/LATENESS POLICY

Candidates unable to attend a scheduled examination may be excused for one of the following reasons:

- Illness (yours, or that of an immediate family member)
- Death in the immediate family
- Disabling traffic accident
- Court appearance or jury duty
- Military duty
- Weather emergency (based on Pearson VUE's *Weather Delays and Cancellations* policy, see page 8)

Candidates must submit written verification and supporting documentation for excused absences to Pearson VUE **within fourteen (14) calendar days** of the original examination date. If candidates are otherwise absent from or late to an examination, and have not provided proper notice (see *Change/Cancel Policy*), candidates will forfeit the **entire examination fee**. Written verification and supporting documentation can be sent by fax to (952) 516-5557 or mailed to the following address:

**Pearson VUE/Certification Examination for Payroll
Professionals**
Attn: Event Program Coordinator
5601 Green Valley Dr.
Bloomington, MN 55437

CHANGE/CANCEL POLICY

Do NOT contact Pearson VUE's local testing center. All candidates must telephone Pearson VUE (see page 5) or go to www.pearsonvue.com/apa at least **four (4) calendar days** before the scheduled examination date to change or cancel a reservation. Changed reservations with proper notice may be transferred to a new reservation (within the current testing window for the Northern Americas region). **Candidates will forfeit the entire examination fee and be considered a no-show if the change or cancel request is received less than four (4) calendar days from the exam reservation.**

Candidates who **cancel** an exam four (4) to thirty (30) calendar days before their exam reservation will incur a non-refundable cancellation fee of \$50 USD. Cancellations that occur more than thirty (30) calendar days prior to an exam reservation are not subject to additional fees. Please note that there is no fee to change a reservation during this same period.

REFUNDS

Examination fees are fully refundable **only** if the candidate cancels the reservation with proper notice (4 or more calendar days from the date of the scheduled exam). Note: The cancellation fee will apply to exams cancelled four (4) to thirty (30) calendar days from the exam reservation and is a separate transaction from the refund.

American Payroll Association Learning Center Examinations

To request a refund, submit the request in writing to: apaexam@americanpayroll.org

Include in the refund request:

- Full Name
- Mailing address
- Email address
- Phone number
- The reason for the request for a refund.

Requests will be verified and submitted to accounting for processing. Regardless of the original payment type, all refunds from the APA are made by check; refunds will NOT be made directly to credit card accounts. Please allow six (6) to eight (8) weeks to receive a refund check.

RETAKING THE EXAM

NORTHERN AMERICAS REGION

Candidates may retake the FPC Examination as often as necessary, but only once in each testing window. For example, those who fail an examination in Fall 2016 must wait until Spring 2017 to retake.

To retake the examination, you must pay for a new exam at www.americanpayroll.org/applyforfpc before making a new exam reservation (see also page 4).

Candidates have the option to obtain additional training at one of APA's Learning Centers by completing APA's Payroll 101: Foundations of Payroll Certificate Program and then retake the exam before the next testing window. To register for this course and retake the exam, see *APA Learning Center Exam Registration* (page 6). Candidates who have failed the FPC examination at an APA Learning Center are eligible to retake the examination at a Pearson Vue Testing Center during the current or a future testing window. A candidate may only take the FPC exam twice during an exam year (see dates on page 3).

EMEA, APAC, SOUTHERN AMERICAS, AND MILITARY

Candidates may retake the FPC Examination six (6) months following the date of the most recent exam date. This restriction is in place to allow candidates ample time to pursue additional study/training in preparation to retake the examination. To retake the examination you must pay for a new exam at www.americanpayroll.org/applyforfpc before making a new exam reservation (see also page 4), in addition to meeting all eligibility requirements.

AFTER THE EXAM

EXAM RESULTS

Examination results are strictly confidential. All candidates will receive their score report (see below for details) upon completion of the exam. Unless examinees request an official transcript (see *Transcript Service* on page 11), examination results will be reported only to the examinee and the APA. Examinees should direct all questions about examination results in writing to APA's Certification Department. To maintain examination security, **examination questions and answers cannot be made available for review**. Neither Pearson VUE nor the APA will provide a list of the questions answered incorrectly or correctly. The only information available regarding performance is provided on the examinee's score report.

UNDERSTANDING THE SCORE REPORT

Our exam vendor, Pearson VUE, follows careful procedures to ensure score reports are correct.

The score report informs you of whether you passed or failed, and a failing score report will show how you performed on each of the content areas (domains) covered on the exam. A scaled score of 300 is required to pass. If you receive a scaled score of 300 or higher the score report will indicate that you have passed; otherwise it will indicate that you failed. If you pass, you will be told how to login to APA's website to share your accomplishment with others in your organization. If you fail, your performance by content area will show which area(s) your performance indicates that you are less than proficient, which area(s) you are moderately proficient, and which area(s) you are proficient. This information combined with the number of items in each domain can be used to help you prepare to retake the exam in the event that you did not pass.

NOTIFICATION OF CERTIFICATION

Within six (6) weeks after the exam date, the APA will notify via email examinees who successfully completed the examination and will inform them how to order their complimentary FPC certificate and lapel pin.

CONSENT TO PUBLISH

By applying to take the Fundamental Payroll Certification (FPC) Examination, you acknowledge that APA reserves the right to publish the name, city, and state of residence of candidates passing the FPC examination in APA publications, on the APA website, and elsewhere, and APA reserves the right to use the examination results for its use and purposes as may be determined.

If you have questions or concerns with regard to this notice, contact the APA's Certification Department.

COLLEGE CREDIT FOR PASSING YOUR EXAMINATION

Upon successful completion of the FPC Examination, FPCs may be eligible to receive up to eight (8) undergraduate college credits as recommended by the American Council on Education's Credit-by-Examination Program. FPCs wishing to determine their eligibility for college credit should contact the American Council on Education at (866) 205-6267 or at www.acenet.edu/transcripts.

TRANSCRIPT SERVICE

Pearson VUE

Upon request, Pearson VUE will provide official transcripts that include the examinee's name and address, the date the examination was taken, and the examination results. These transcripts may be requested up to five (5) years after the examination date. **Pearson VUE will send official transcripts directly to an educational institution or organization but not to an examinee's home address.**

To request a copy of your transcripts, please contact Pearson VUE at (800) 470-8757 (or the appropriate Customer Service number for your region, as listed on page 5). Please have the following available:

- The date the examination was taken
- The name and social security number (optional) of the requestor at the time the examination was taken
- The requestor's current address
- The complete name and address of the institution to which the transcript should be sent, *including the name of a contact person* at that institution

APA

A log of all APA national courses, seminars, and conferences attended within the current recertification period (3 years) is available free of charge at www.americanpayroll.org/certdashboard.

For a nominal fee, paper transcripts for APA national courses, seminars, and conferences attended within the current recertification period (3 years) will be provided upon completion of APA's Transcript Request Form. A copy of the *Transcript Request Form* can be obtained at www.americanpayroll.org/certification under *Training Resources* or by contacting APA Membership Services at (210) 224-6406.

A \$50 processing fee must accompany all requests for paper transcripts. Payments can be in the form of a money order, check, or major credit card. Checks and money orders should be made payable to APA. If paying by credit card, fax the form and payment information to (210) 224-6038. APA will provide transcripts within eight (8) weeks of receipt of the request and fee.

DUPLICATE SCORE REPORTS

To order a duplicate score report, please contact Pearson VUE at (800) 470-8757 (or the appropriate number for your region, as listed on page 5).

RECERTIFICATION

THE RECERTIFICATION PERIOD

The FPC Certification is valid for three (3) full calendar years following the year in which certification was most recently obtained. For example, certifications awarded in 2016 will expire on December 31, 2019. In order to maintain certification, FPCs may be recertified by retaking and passing the FPC Examination during the third year of their certification period or by meeting the Continuing Education requirements. FPCs that retake and pass the examination will retain their original certification date in APA's records. Allow 10-12 weeks for processing before contacting APA's Certification Department.

RECERTIFICATION BY CONTINUING EDUCATION

FPC continuing education credits are tracked as Recertification Credit Hours (RCHs). To recertify via continuing education, an FPC must earn, over the three-year recertification period, a minimum of 60 qualified and approved RCHs.

RCHs can be earned by participating as an attendee or facilitator in most of the seminars or programs designed and administered by the APA or its affiliates.

The APA awards RCHs, continuing education units (CEUs), and continuing professional education credits (CPE) for most of its live and web-based seminars and programs. CEUs and CPE credits are awarded for those holding other certifications and/or licenses.

An FPC may attend **pre-approved** in-person educational activities or live webinars offered by local APA chapters or organizations other than the APA or its affiliates such as educational events, seminars, and courses.

Continuing education may qualify as payroll-related in one (1) of two (2) ways:

- The educational subject is covered in the content outline for the FPC and/or CPP Exam; or
- The educational subject is encompassed in any one (1) of five (5) categories: Payroll Management, Payroll Accounting, Payroll Systems/Human Resource Systems, Payroll Taxation (training or update programs), and Human Resource Training.

Attendance as a participant and/or facilitator in an approved payroll-related course qualifies only once per applicable tax law and/or regulation year corresponding to the tax year tested.

All programs presented by organizations other than APA national should be pre-approved by APA prior to submission toward recertification. To request approval of an educational event, email the content outline and agenda to certification@americanpayroll.org and in the subject line include the text: "RCHs Approval Request."

RECERTIFICATION CREDIT HOUR CALCULATION

One (1) CEU is defined as ten (10) RCHs. One (1) RCH is defined as 60 minutes of educational time (i.e.: for an 8 hour class, lunch and break times are deducted leaving 6.5 hours educational time). One (1) CPE credit is defined as 50 minutes of educational time. Both CEUs and CPE credits must be converted to RCHs.

RECERTIFICATION CREDIT HOUR CONVERSION CHART	
One (1) Continuing Education Unit (CEU)	10 RCHs
One (1) Semester Credit	10 RCHs
One (1) Quarter Credit	5 RCHs

The conversion of CPE credits to RCHs is the number of CPE credits, multiplied by 50, divided by 60, rounded down to the nearest 30 minute increment. Example: 7 CPE credits x 50 = 350; 350/60 = 5.83; rounded down to 5.5 RCHs. Using the same calculation method, 8 CPE credits equate to 6.5 RCHs.

RECERTIFICATION CREDIT HOURS FOR APA PROFESSIONAL MEMBERSHIP

Effective January 1, 2014, all national-level APA members will be granted three (3) Recertification Credit Hours (RCHs) per year for being a member in good standing. RCHs will be awarded at the end of the APA member's membership year based on anniversary date and will be applied in-full to the year awarded. Partial credit(s) will not be awarded for any membership term of less than one full year.

DETERMINING IF CONTINUING EDUCATION MEETS APA REQUIREMENTS FOR RECERTIFICATION

The following checklist will assist in determining if continuing education programs meet APA's standards in qualifying for FPC recertification. For a program to qualify toward recertification, you must be able to answer YES to all of the following questions:

- Does the content of the program fall within the Content Outline for the Fundamental Payroll Certification (FPC) Examination?

OR

- Does the content of the program fall within the definition of payroll industry as: production, reporting, accounting, systems, taxation, administration, education/consulting?
- Is the program geared toward professionals in the field of payroll? For example, a program entitled "Stress Management" would need further evaluation to determine if the subject matter specifically targets the types of stress payroll professionals encounter on the job (e.g., tackling year-end, dealing with tax protestors or angry employees).
- Was the program attended during the applicable recertification period?
- Is the program provider an APA Approved Provider?

AND

- Does the proof of attendance or program agenda display the APA Approved Provider Logo?

RECERTIFICATION PROCESS

Go to www.americanpayroll.org/recertification to begin or continue your recertification process. All RCH-eligible courses taken during your recertification period through APA, participating chapters, and participating approved providers should display on your recertification dashboard. Nonparticipating provider courses will need to be added using the "Add Education" button.

If your recertification dashboard does not show courses that you attended from participating chapters or participating approved providers, please contact those education providers and encourage them to submit their course attendance records to APA. This will make tracking total RCHs much easier for you and other CPPs.

As a courtesy, the APA will send all FPCs an advance notice, via email, of their applicable renewal due date during the month of March of the year in which they are scheduled to recertify. A second email notice, including payment information and instructions, will be sent no later than November of the year in which FPCs are scheduled to recertify. It is the FPC's responsibility to know when their certification expires. Therefore, FPCs do not have to wait for the email notification to submit their recertification log timely.

To ensure accurate and timely delivery of recertification information, via email, it is the responsibility of each FPC to update their profile (except for name changes) on the APA website before notification deadlines. To obtain login information or to change your name, contact APA's Membership Services Department at apa@americanpayroll.org or by phone at (210) 224-6406.

RECERTIFICATION FEE

A recertification fee of \$50 is required. The recertification fee can be paid online at www.americanpayroll.org/recertification or by contacting APA's Membership Services department at (210) 224-6406. If both the recertification log and fee are not received, the APA cannot process the recertification request. All recertification fees are **non-refundable**. In the event of an audit, the FPC will be required to produce all supporting documentation.

VERIFICATION STATEMENT FOR RECERTIFICATION THROUGH CONTINUING EDUCATION

FPCs recertifying through continuing education must read and include with their recertification log submission the following statement signed and dated (this statement is included in the online recertification process):

I, the undersigned FPC, do attest that I have attended the courses listed in this Recertification Log. I understand that the American Payroll Association has the authority to audit any documents upon request. I am aware that any falsification of information will lead to the revocation of my FPC designation. I understand that non-qualifying courses will be deleted causing my RCHs to decrease. Upon verification of my program log and having met the minimum required number of qualifying RCHs, I will receive an email to order my new FPC certificate. I understand that it is my responsibility to download the new recertification log to begin recording training that has been approved for RCHs for the next recertification period. I understand that the recertification and applicable late and reinstatement fees are non-refundable.

MANDATORY AUDIT

Ten percent of recertifying FPCs are randomly selected for an audit. All selected FPCs will receive official notice from APA with detailed instructions for the audit process. If selected for audit, in addition to the program log and recertification fee, copies of **all** supporting documentation **proving** program attendance **must** be submitted to APA's Certification Department for review. **Failure to submit adequate proof of attendance will result in denial of the FPC recertification.**

The following do NOT prove attendance and therefore should not be submitted with your audit materials. In addition, educational activities for which only these materials are submitted will not be counted towards total Recertification Credit Hours:

1. Proof of paid or unpaid registration for training
2. Email confirmations of registration
3. PowerPoint presentations or course materials of any kind
4. Course agendas
5. Course outlines
6. Brochure covers

LATE RECERTIFICATION SUBMISSIONS

Recertification logs and/or fees received on or after February 15 and any time prior to June 1 of the same year recertification submissions are due will be assessed a late fee of \$25. This fee is in addition to the regular recertification fee of \$50 and is **non-refundable**.

DESIGNATION REINSTATEMENTS

FPCs whose recertification logs and/or fees are received more than 5 months late (between June 1 and December 31 of the year following your "valid through" date) will need to request that their designation be reinstated. Recertification logs sent by those seeking reinstatement must be accompanied by proof of attendance at educational offerings listed on the recertification log and a \$60 reinstatement fee. The reinstatement fee is in addition to both the late fee and the regular recertification fee and is **non-refundable**. After the reinstatement period has passed, candidates must submit an official appeal for reinstatement or retake the exam.

Recertification related fees are subject to change without notice.

RECERTIFICATION BY EXAMINATION

FPCs choosing to recertify by examination must pass the FPC Examination during the third year of their most recent certification or recertification (e.g., those with an expiration date of December 31, 2016 must pass the FPC exam in 2016). If an FPC's certification has expired, the recertification policies are not applicable, and the former FPC must retake and pass the exam to become certified. Recertifying by examination ensures the retention of the FPC's original certification date. After successfully completing the exam, recertifying FPCs will receive, via email, instructions for downloading an electronic recertification log and ordering their replacement certificate.

FPCs who pass the CPP examination will simultaneously use the FPC and CPP designations after their name until the FPC designation expires, at which time only the CPP designation will be used and recertified.

FPC EXAM CONTENT OUTLINE

This informational outline reflects the subject matter tested on the FPC Examination.
For a complete list of the Knowledge, Skills, and Abilities (KSAs) tested on the FPC examination, visit www.americanpayroll.org/certification.

FPC CERTIFICATION EXAMINATION OUTLINE

- I. CORE PAYROLL CONCEPTS.....40%**
 - A. Worker Status
 - B. Fair Labor Standards Act
 - C. Employment Taxes
 - D. Employee Benefits
 - E. Employee/Employer Forms
 - F. Professional Responsibility
 - G. Methods and Timing of Pay
- II. COMPLIANCE/RESEARCH AND RESOURCES20%**
 - A. Escheatment
 - B. Regulatory - Maintain compliance and accuracy of payroll processing
 - C. Reporting
 - D. Record Retention
 - E. Penalties
- III. CALCULATION OF THE PAYCHECK22%**
 - A. Compensation/Benefits
 - B. Involuntary Deductions/Taxes
 - C. Voluntary Deductions (Pretax and Post Tax)
 - D. Employer Taxes and Contributions
 - E. Net Pay
- IV. PAYROLL PROCESS AND SUPPORTING SYSTEMS AND ADMINISTRATION2%**
 - A. Maintain Master File Components
 - B. Concepts and Functionalities
 - C. Disaster Recovery Plan
- V. PAYROLL ADMINISTRATION AND MANAGEMENT7%**
 - A. Policies and Procedures (e.g., overtime, benefits, leave)
 - B. Management Skills and Practices
 - C. Communication/Customer Service
- VI. AUDITS.....5%**
 - A. Internal Controls
 - B. Payroll System Controls
 - C. Accounting System Controls
 - D. Audit Policies and Procedures
- VII. ACCOUNTING4%**
 - A. Accounting Principles
 - B. General Ledger Account Classification
 - C. Payroll Journal Entry
 - D. Account Reconciliation

BIBLIOGRAPHY/FPC EXAM PREPARATION

APA's Learning Paths provide a plan for the successful preparation for the FPC exam. The FPC Learning Path can be accessed at: <http://www.americanpayroll.org/course-conf/learning-paths/learning-path-06>

A number of study aids are available for candidates of the FPC Examination. **No one source should be considered the only basis for preparation.** When studying, candidates should use a number of references to ensure a wide diversity of information. Successful candidates who shared their study secrets with us have indicated that they engage in a minimum of 6-12 weeks of rigorous study prior to taking the exam. The following list is not to be considered a complete list of all materials or courses available for use in preparing for the FPC Examination.

APA COURSES

(Instructor-led and/or electronic)

- Information found on the education page of APA's website at www.americanpayroll.org/course-conf
- Fundamentals of Payroll (self-study or instructor-led)
- Calculating Paychecks Webinar
- Payroll Practice Essentials (virtual or instructor-led)
- Payroll 101: Foundations of Payroll Certificate Program
- Pay Train® (self-study or instructor-led)
- APA's Knowledge Assessment Calculator (www.payrollkac.com)
- Pay Train College and University® Program
- Fundamental Payroll Certification Boot Camp: Virtual Classroom

APA PUBLICATIONS

- Information found on the publications page of the APA's website at www.americanpayroll.org/publication
- The Payroll Source®
- Payroll Practice Fundamentals
- Basic Guide to Payroll
- The Guide to Successful Electronic Payments

OTHER PUBLICATIONS

- BNA's Payroll Administration Guide
- RIA's Payroll Guide
- RIA's Principles of Payroll Administration
- Customer Service for Dummies
- Accounting for Dummies
- CCH's Payroll Management Guide

DEPARTMENT OF LABOR, WAGE AND HOUR DIVISION PUBLICATIONS:

To obtain these publications, call (866) 487-9243 or go to www.dol.gov/whd

- Fact Sheet #23: Overtime Pay Requirements of the FLSA - <http://www.dol.gov/whd/regs/compliance/whdfs23.pdf>
- Fact Sheet #22: Hours Worked Under the FLSA - <http://www.dol.gov/whd/regs/compliance/whdfs22.pdf>
- Fact Sheet #21: Recordkeeping Requirements Under the FLSA - <http://www.dol.gov/whd/regs/compliance/whdfs21.pdf>
- Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA) - http://www.dol.gov/whd/regs/compliance/fairpay/fs17a_overview.htm

INTERNAL REVENUE SERVICE PUBLICATIONS:

(You may download these publications from www.irs.gov)

- Circular E, Employer's Tax Guide (#15)
- Employer's Supplemental Tax Guide (#15-A)
- Employer's Tax Guide to Fringe Benefits (#15-B)
- Taxable and Nontaxable Income (#525)

You can download an additional copy of the FPC Handbook and the Application for Certification by Examination for Fundamental Payroll Professionals at www.americanpayroll.org/certification.

SAMPLE FPC EXAM

QUESTIONS AND ANSWERS

1. Which of the following forms is submitted by the employee to establish federal income tax withholding:
 - A. Form W-2
 - B. Form W-3
 - C. Form W-4
 - D. Form W-9
2. A nonexempt employee works 37 hours per week at a regular monthly salary of \$2,000.00. Under the FLSA, calculate the employee's regular rate of pay:
 - A. \$11.54
 - B. \$12.47
 - C. \$12.50
 - D. \$13.52
3. The base amount used for the calculation of federal income tax is:
 - A. gross earnings
 - B. disposable earnings
 - C. net income
 - D. taxable wages
4. An employee has total YTD wages in the amount of \$68,000.00. Calculate the gross-up on \$2,000.00. There is no state income tax withholding.
 - A. \$2,119.77
 - B. \$2,666.67
 - C. \$2,883.92
 - D. \$2,969.56
5. Which of the following forms is used by an employer to report quarterly wages and federal payroll tax withholdings and deposits?
 - A. 940
 - B. 941
 - C. 1096
 - D. W-2
6. Which of the following entries would be posted as a debit?
 - A. Decrease to an expense account
 - B. Increase to a revenue account
 - C. Increase to an expense account
 - D. Decrease to an asset account
7. The primary purpose of written departmental procedures is to:
 - A. provide solutions to employee problems
 - B. script responses for customer service improvements
 - C. facilitate the organizational change process
 - D. document processes for uniform application of policies

Answers:

1-C	2-B	3-D	4-D
5-B	6-C	7-D	

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2. To strive for perfect compliance, accuracy, and timeliness of all payroll activities.
3. To keep abreast of the state of the payroll art with regard to developments in payroll technologies.
4. To be current with legislative developments and actions on the part of regulatory bodies, insofar as they affect payroll.
5. To maintain the absolute confidentiality of the payroll within the procedures of the employer.
6. To refrain from using Association activities for one's personal self-interest or financial gain.
7. To take as one's commitment the enhancement of one's professional abilities through the resources of the American Payroll Association.
8. To support one's fellow Payroll Professionals, both within and outside one's organization.



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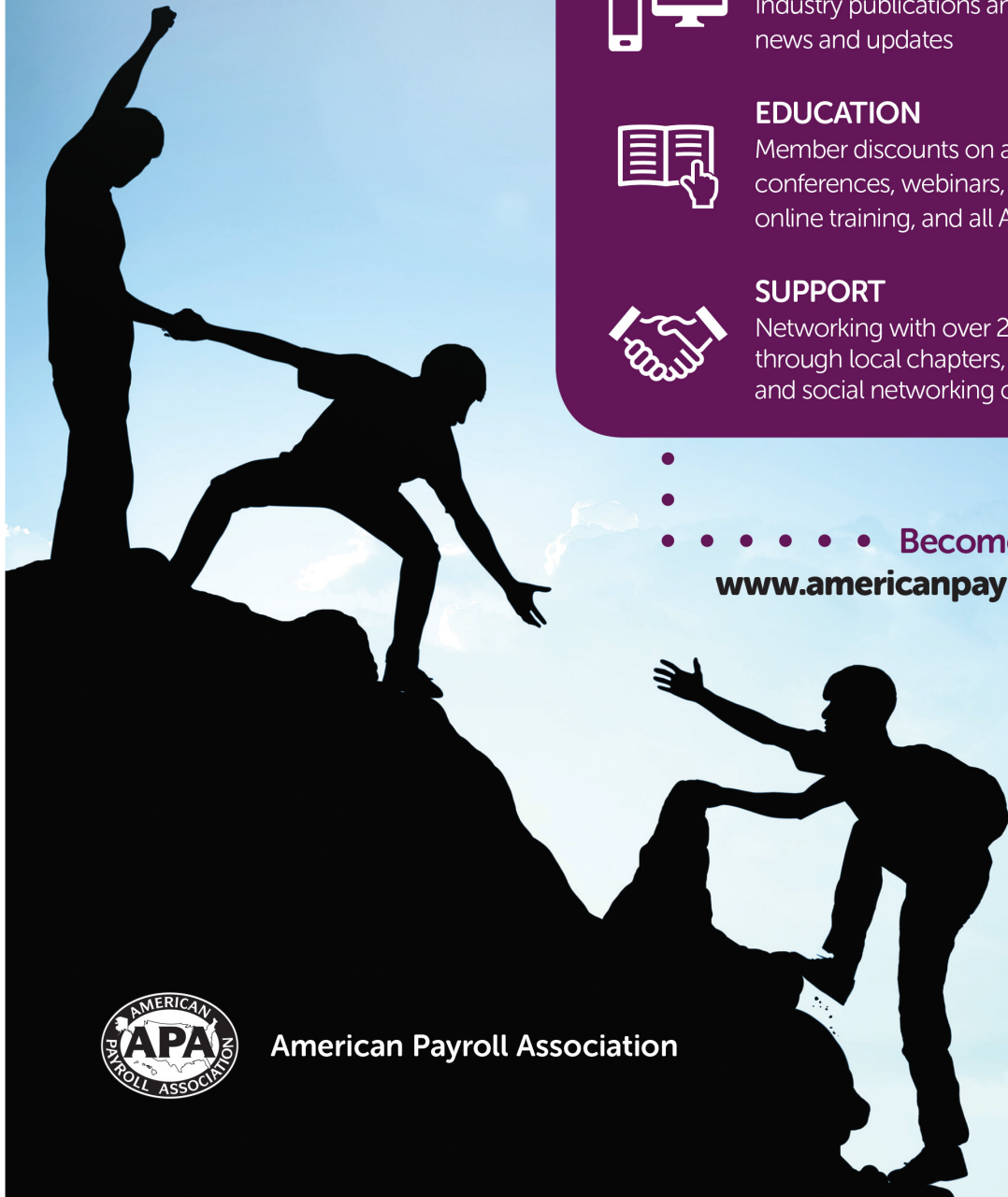


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