

2018 American Payroll Association FPC and CPP Certification *

www.americanpayroll.org

www.pearsonvue.com/apa/

* as represented in the FPC and CPP Handbook

FALL Testing Period		SPRING Testing Period	
Fall 2018: September 15 to October 13, 2018 Registration Opens: July 10 - October 12, 2018		Spring 2019: March 23 to April 20, 2019 Registration Opens: January 15 to April 19, 2019	
Based on laws and federal regulations effective as of Jan 1, 2018		Based on laws and federal regulations effective as of Jan 1, 2018	
FPC CONTENT	FPC	CPP CONTENT	CPP
Fundamental Payroll Certification		Certified Payroll Professional	
150 Multiple Choice Questions (including 25 pre-test questions)		190 Multiple Choice Questions (including 25 pre-test questions)	
3 Hours		4 Hours	
Recertification: 60 Approved & Qualifying RCH over 3 years		Recertification: 120 Approved & Qualifying RCH over 5 years	
Exam Fee: APA Member \$320.00 / Non-Member \$395.00		Exam Fee: APA member \$380.00 / Non-Member \$550.00	
FPC CONTENT OUTLINE		CPP CONTENT OUTLINE	
I. CORE PAYROLL CONCEPTS	40%	I. CORE PAYROLL CONCEPTS	27.0%
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		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 RESOURCES	20%	II. COMPLIANCE/RESEARCH and RESOURCES	21%
A. Escheatment B. Regulatory (Maintain compliance/accuracy of payroll processing) C. Reporting D. Record Retention E. Penalties		A. Escheatment B. Regulatory (Maintain compliance/accuracy of payroll processing) C. Reporting D. Record Retention E. Penalties F. Global	
III. CALCULATION OF THE PAYCHECK	22%	III. CALCULATION OF THE PAYCHECK	20%
A. Compensation/Benefits B. Involuntary Deductions / Taxes C. Voluntary Deductions (pre and post tax) D. Employer Taxes and Contributions E. Net Pay		A. Compensation/Benefits B. Involuntary Deductions / Taxes C. Voluntary Deductions (pre and post tax) D. Employer Taxes and Contributions E. Net Pay	
IV. PAYROLL PROCESS and SYSTEMS SYSTEMS/ADMIN	2%	IV. PAYROLL PROCESS and SYSTEMS SYSTEMS/ADMIN	9%
A. Maintain Master File Components B. Concepts and Functionalities C. Disaster Recovery Plan		A. Maintain Master File Components B. Concepts and Functionalities C. Disaster Recovery Plan D. Selection E. Implementation/Upgrades F. Maintenance/Updates G. Project Management	
V. PAYROLL ADMINISTRATION and MANAGEMENT	7%	V. PAYROLL ADMINISTRATION and MANAGEMENT	10%
A. Policies/Procedures (e.g. Overtime, benefits, leave) B. Management Skills and Practices C. Communication / Customer Service		A. Policies/Procedures (e.g. Overtime, benefits, leave) B. Staffing, Employee Development and Core Competencies C. Management Skills and Practices D. Communication / Customer Service	
VI. AUDITS	5%	VI. AUDITS	7%
A. Internal Controls B. Payroll System Controls C. Accounting System Controls D. Audit Policies and Procedures		A. Internal Controls B. Payroll System Controls C. Accounting System Controls D. Third Party Controls E. Audit Policies and Procedures	
VII. ACCOUNTING	4%	VII. ACCOUNTING	6%
A. Accounting Principles B. General Ledger Account Classification C. Payroll Journal Entry D. Account Reconciliation		A. Accounting Principles B. General Ledger Account Classification C. Payroll Journal Entry D. Account Reconciliation	