



# CERTIFIED PAYROLL PROFESSIONAL

## Candidate Handbook

2014-2015 Edition  
*2nd Edition, Published 8/14*

# QUICK REFERENCE



## CPP INFORMATION

Candidates may contact the APA with questions about certification.

### Certification Board— CPP Committee American Payroll Association

660 North Main Avenue,  
Suite 100  
San Antonio, TX  
78205-1217  
(210) 226-4600

#### Email

certification@  
americanpayroll.org

#### Website

www.americanpayroll.  
org/certification/  
certification-cppinfo/

## EXAMINATION INFORMATION

Candidates may contact Pearson VUE with questions about this handbook or about an upcoming examination.

### Pearson VUE/APA

Attn: Event Program  
Coordinators  
5601 Green Valley Dr.  
Bloomington, MN 55437  
(800) 470-8757

See page 10 and  
11 for international  
phone numbers.

#### Email

pearsonvuecustomer  
service@pearson.com

#### Website

www.pearsonvue.  
com/apa

## ALL CANDIDATES ARE EXPECTED TO HAVE READ THIS HANDBOOK BEFORE TAKING THE CERTIFIED PAYROLL PROFESSIONAL (CPP) EXAMINATION.

### ABOUT THIS CERTIFICATION HANDBOOK

This handbook contains complete information about the CPP Examination. It explains the eligibility requirements that you must meet to take the 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-cppinfo/](http://www.americanpayroll.org/certification/certification-cppinfo/)).

**Please read this handbook completely and carefully before you contact 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 CPP Certification Program is sponsored by APA and developed by the CPP Committee of the APA Certification Board.

### ABOUT PEARSON VUE

The CPP Examination for Payroll Professionals is administered for the APA by Pearson VUE, a leading provider of assessment services to regulatory agencies and national associations, which provides licensing, credentialing, and support services to associations, state agencies, and private industries. Examiners for the payroll examination at Pearson VUE testing centers are hired by Pearson VUE and are unrelated to the field of payroll.

### THE CERTIFICATION PROCESS

- Step 1 - Exam Introduction
- Step 2 - The Application
- Step 3 - Register for the Exam
- Step 4 - Prepare for Exam Day
- Step 5 - After the Exam
- Step 6 - Recertification

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## 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 electronic processing technologies for executing the payroll and, in most cases, interfaces with other systems within and outside the 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. Among all of the internal operations of contemporary U.S. business, perhaps none is subject to as many governmental regulations and requirements as payroll.

Although payroll was originally considered a technical skill, today payroll has become a professional discipline. Payroll professionals are knowledgeable in all aspects of payroll, stay abreast of changes in related technologies, and, through independent research, keep current with the legislative and regulatory environment. A payroll professional must be proficient in all aspects of taxation and tax reporting, MIS, human resources (including benefits), and accounting as each of these relate to the payroll environment. Today's payroll professionals function as members of a management team. The APA offers the **Certified Payroll Professional (CPP)** Mastery Examination to recognize those who have achieved this level of professional proficiency.

Certification is the recognition of professional skills by one's peers. CPP recognition is given by the APA to those who: (1) meet the eligibility requirements for admission to the examination as set forth in this handbook; (2) successfully complete the examination; and (3) subscribe to the APA Code of Ethics. Certification is granted for five (5) full calendar years, at which time recertification is required.

The goals of the APA's Certified Payroll Professional certification program are:

- to promote the standard for payroll professionals, which is accepted by the business community and the public at large;
- to encourage professional growth and individual study by the payroll professional;
- to provide the standard of requisite knowledge for the payroll professional;
- 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 CPP Committee.

## USE OF CERTIFICATION

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

## THE CONTENT OF THE CPP EXAM

The CPP Examination is weighted in approximately the following manner:

I. Core Payroll Concepts .....	27%
II. Compliance/Research and Resources .....	21%
III. Calculation of the Paycheck .....	20%
IV. Payroll Process and Supporting Systems and Administration .....	9%
V. Payroll Administration and Management .....	10%
VI. Audits .....	7%
VII. Accounting .....	6%

A complete content outline of the examination can be found on page 24.

### NOTE

No single source of information should be considered the sole basis of study for the CPP Examination. A bibliography of suggested materials can be found on page 25.

## How the Exam Is Developed

Members of the APA Certification Board's CPP Committee and the Certification Advisory Group (CAG) 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 CPP Committee and Pearson VUE for accuracy and relevancy to the activities of experienced payroll professionals as defined in the eligibility criteria (see page 6). Approved questions are then included in the examination bank from which questions are selected to create new examination forms.

## The Exam

The CPP 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. Use the following information to make this determination.

NORTHERN AMERICAS EXAM SERIES NAME = CPP-N AMERICA			
American Samoa	Canada	Guam	Mexico
Northern Mariana Islands	Puerto Rico	United States	Virgin Islands – U.S.

APA LEARNING CENTERS EXAM SERIES NAME = CPP-LC	
Las Vegas, NV U.S.	San Antonio, TX U.S.

MILITARY EXAM SERIES NAME = CPP-INTL/MILITARY
Various Locations

SOUTHERN AMERICAS EXAM SERIES NAME = CPP-INTL/MILITARY			
Argentina	Aruba	Bahamas	Barbados
Bolivia	Brazil	Cayman Island	Chile
Columbia	Costa Rica	Curacao	Dominican Rep.
Ecuador	El Salvador	Falkland Islands	Grenada
Guatemala	Guyana	Haiti	Honduras
Jamaica	Nicaragua	Panama	Paraguay
Peru	Saint Lucia	Suriname	Trinidad and Tobago
Uruguay	Venezuela	Virgin Islands - British	

EUROPE, MIDDLE EAST OR AFRICA (EMEA) EXAM SERIES NAME = CPP-INTL/MILITARY			
Armenia	Austria	Azerbaijan	Bahrain
Belgium	Bosnia and Herzegovina	Botswana	Bulgaria
Cameroon	Cyprus	Czech Republic	Denmark
Egypt	Ethiopia	Finland	France
Germany	Ghana	Greece	Hungary
Iceland	Ireland	Israel	Italy
Jordan	Kazakhstan	Kenya	Kuwait
Kyrgyzstan	Latvia	Lebanon	Lithuania
Macedonia	Mauritius	Moldova	Morocco
Netherlands	Nigeria	Norway	Oman
Palestinian Territory, Occupied	Portugal	Qatar	Romania

## NOTE

The year 2013 Form W-2 will be applicable for examinations through September 12, 2014, and the year 2014 Form W-2 will be applicable for examinations beginning September 13, 2014, through September 18, 2015.

*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.*

Russian Federation	Saudi Arabia	Senegal	South Africa
Spain	Sweden	Switzerland	Tanzania
Tunisia	Turkey	Uganda	Ukraine
United Arab Emirates	United Kingdom	Uzbekistan	Zambia
Zimbabwe			

ASIA-PACIFIC (APAC) EXAM SERIES NAME = CPP-INTL/MILITARY			
Australia	Bangladesh	China (Mainland)	Hong Kong
India	Indonesia	Japan	Korea, South
Malaysia	Mongolia	Myanmar	Nepal
New Zealand	Pakistan	Philippines	Singapore
Sri Lanka	Taiwan	Thailand	Vietnam

### Exam Administration Dates

#### CPP-N America – Testing during two windows annually

September 13, 2014 - October 11, 2014

March 28, 2015 - April 25, 2015

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2014.

#### CPP-LC – After Attending Payroll 201: The Payroll Administration Certificate Program, Fridays Only

September 14, 2013 - September 12, 2014

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2013.

September 13, 2014 - September 18, 2015

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2014.

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

September 14, 2013 - September 12, 2014

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2013.

September 13, 2014 - September 18, 2015

Examinations are based on U.S. Federal Rules and Regulations that apply to payroll processing on January 1, 2014.

Successful completion of the CPP examination requires demonstration of the 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.



## The Format of the Exam

The CPP Examination is administered electronically, and candidates have four (4) hours to complete it. The examination consists of 190 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 165 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 of which is correct. The answer to each question can be derived independently of the answer to any other question. (See *Sample CPP Questions and Answers* on page 27.)

## How the Passing Score Was Set

The passing score (also known as the *cut score*) for the CPP 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 CPP 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 CPP 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. Since there are two (2) different forms for the CPP Examination, equating and scaled scores are used. This ensures that each examinee who achieves the passing scaled score of 300 on his/her examination has demonstrated equivalent minimal competency, regardless of which form of the examination he/she took.

# ESTABLISHING ELIGIBILITY

## \*APPEALS

Denials or revocations of certification may be appealed to the CPP Committee and the Certification Review Panel.

## ATTAINMENT OF CERTIFICATION

If an examinee passes the CPP Examination and accepts the *APA Code of Ethics* (see page 28), they will be entitled to receive a certificate and lapel pin and use the designation "CPP" (Certified Payroll Professional) after their name. If a CPP previously attained the Fundamental Payroll Certification (FPC), the FPC and CPP designations may be used simultaneously until the FPC designation expires. At that time, only the CPP designation may be used and recertified. New CPPs will receive email notification of how to obtain their complimentary CPP certificate and lapel pin and a downloadable electronic recertification file detailing recertification requirements from the Certification Department.

### 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

### APA Membership

Membership in the APA is not a requirement for eligibility to take the CPP examination. However, if candidates are not an APA National member, they can qualify to receive educational discounts by becoming a member of the association (see page 31). Effective January 1, 2014, members of APA also receive recertification credit hours annually for maintaining professional membership in the association (see page 21).

## ELIGIBILITY

The APA Certification Board's CPP Committee requires that payroll professionals fulfill **ONLY ONE** (1) of the following criteria before they take the CPP Examination.

### Criterion 1

The payroll professional has been practicing payroll a total of three (3) of the five (5) years preceding the date of the examination. The practice of payroll is defined as direct or related involvement in at least one (1) of the following:

- Payroll Production, Payroll Reporting, Payroll Accounting, Payroll Systems, and Payroll Taxation
- Payroll Administration
- Payroll Education/Consulting

### Criterion 2

Before taking the examination, the payroll professional has been employed in the practice of payroll as defined in Criterion 1 for at least the last 24 months and has completed, within the last 24 months, ALL of the following four (4) courses offered by the APA:

• Payroll Practice Essentials (3-day course or 9-segment virtual course)	• Advanced Payroll Concepts (2-day course or 6-segment virtual course)
• Strategic Payroll Practices (2-day course or 6-segment virtual course)	• Intermediate Payroll Concepts (2-day course or 6-segment virtual course)
<b>OR the following two (2) courses offered by APA:</b>	
• Payroll 101: Foundations of Payroll Certificate Program	• Payroll 201: Payroll Administration Certificate Program
<b>OR</b>	
• Certified Payroll Professional Boot Camp	

## NOTE

If you have been practicing payroll for less than three (3) years and have not met the education requirements for CPP exam eligibility, you may want to consider taking the FPC Examination. There are no eligibility requirements for taking the FPC Examination.



### Criterion 3

Before taking the examination, the payroll professional has been employed in the practice of payroll as defined in Criterion 1 for at least the last 18 months, holds the FPC designation, and has completed, within the last 18 months, ALL of the following three (3) courses offered by the APA:

• Intermediate Payroll Concepts (2-day course or 6-segment virtual course)	• Advanced Payroll Concepts (2-day course or 6-segment virtual course)
• Strategic Payroll Practices (2-day course or 6-segment virtual course)	
<b>OR</b>	
• Payroll 201: Payroll Administration Certificate Program	
<b>OR</b>	
• Certified Payroll Professional Boot Camp	

Eligibility criteria should not be considered the only criteria for preparation for the CPP examination. Candidates qualifying through any of the criteria should be aware that a number of study aids are available as added preparation for the CPP Examination. *No one source should be considered the only basis for preparation.* Successful candidates indicate that they pursued at least a three-month minimum course of study and review based on the CPP examination content outline (see page 24).

Individuals meeting any **ONE** of the three (3) criteria are eligible to take the CPP Examination. Payroll professionals who are currently certified and are applying for recertification through examination are exempt from the above requirements. The APA Certification Board's CPP Committee reserves the right to review an applicant's qualifications and eligibility.

### COMPLETING THE APPLICATION FOR EXAMINATION

Candidates must use their legal name as it appears on their Primary ID that will be used for admittance at the testing center (see page 14, Acceptable Forms of Candidate Identification). The candidate's immediate supervisor must verify the experience and/or education by signing the "Verification of Application" section of the examination application. If the candidate is not currently engaged in payroll practice, the experience must be verified by the signature of a prior payroll supervisor. Applications **MUST** be submitted to the APA **PRIOR** to registering for the CPP 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 for processing applications. A candidate has one (1) year from the date of approval of an exam application to schedule and complete testing. After one (1) year has passed or the candidate completes the exam, whichever occurs first, a new exam application must be submitted to take the exam. Choose one of the following submission options.

SUBMISSION OF APPLICATION FOR CERTIFICATION BY EXAMINATION		
Via Email	Via Fax	Via U.S. Mail
apaexam@americanpayroll.org Subject Line: "CPP Exam Application"	(210) 224-5814 Attention: CPP Exam Application	American Payroll Association Attn: Certification Department 660 North Main Avenue, Suite 100 San Antonio, TX 78205

#### Receipt of applications will be verified.

By submitting your application, you authorize the Certification Board's CPP Committee to contact the supervisor who signed the "Verification of Application" section of your application to substantiate your eligibility. The APA Certification Board's CPP Committee reserves the right to audit applications to verify applicant eligibility.

See page 29 for the Application for Examination.

# EXAM FEE AND RESERVATIONS

**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 reservation by credit card, debit card, or electronic check. If a candidate cannot use any of these payment options, please telephone Pearson VUE to arrange to pre-pay the examination fee. **Payment will not be accepted at the Pearson VUE testing centers or APA Learning Centers. The examination fees are as follows:**

REGION	EXAM SERIES	DATES ADMINISTERED	EXAM FEE
Northern Americas	CPP-N America	9/13/2014 - 9/18/2015	\$370.00
APA Learning Centers	CPP-LC	9/13/2014 - 9/18/2015	\$370.00
Military	CPP-INTL/MILITARY	9/13/2014 - 9/18/2015	\$370.00
EMEA, APAC and Southern Americas	CPP-INTL/MILITARY	9/13/2014 - 9/18/2015	\$425.00

Candidates are responsible for the examination fee once an examination reservation has been made.

See *Change/Cancel Policy* for information on changing or canceling a reservation without penalty. Fees are non-transferable and non-refundable except as noted in *Change/Cancel Policy* (see page 12).

## Using Electronic Checks

Candidates who choose to pay the examination fee by electronic check must have a personal checking account and must be prepared to provide to Pearson VUE at the time of reservation the following information:

- Bank name
- Bank routing number (MICR#)
- Checking account number
- Next available check number
- Social security number (optional) or driver's license number
- Name and address on the account

Using this information, Pearson VUE can request payment from the candidate's bank account just as if the candidate had submitted an actual paper check.

Candidates paying by electronic check must register at least five (5) days before the examination date in order for their check to be processed.

## Vouchers

Vouchers offer another convenient way to pay for tests. Vouchers can be purchased online at <http://www.pearsonvue.com/vouchers/pricelist/apa.asp> by credit card either singly or in volume. To redeem a voucher as payment when scheduling a test, simply indicate voucher as the payment method and provide the voucher number. All vouchers are pre-paid. Vouchers are non-refundable and non-returnable.

Vouchers expire twelve (12) months from the date they are issued. Voucher expiration dates cannot be extended. The exam must be taken by the expiration date printed on the voucher.

## PEARSON VUE TESTING CENTER EXAM RESERVATIONS

### Northern Americas Region

Since each testing center maintains its own examination schedule (based on overall demand), **it is wise to contact Pearson VUE early to ensure a reservation during the preferred exam testing window.** All reservations are made on a first-come, first-serve basis and walk-in examinees are prohibited. Reservations for both the Fall 2014 and Spring 2015 CPP testing windows will be taken as detailed in the following chart:

TESTING SESSIONS	BEGINS TAKING RESERVATIONS	STOPS TAKING RESERVATIONS
Fall 2014	7/15/2014	10/10/2014
Spring 2015	1/20/2015	4/24/2015

**TESTING CENTER TIMES AND LOCATIONS ARE SUBJECT TO CHANGE.**

### **APA Learning Centers, 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 11 to make APA Learning Center reservations)**

Before going online to make a reservation, be prepared with your CPP Examination Application email approval from the APA. Pearson VUE encourages you to make your reservation online, a faster and more convenient method that provides instant confirmation of your examination date and time. To make an online reservation, go directly to [www.pearsonvue.com/apa](http://www.pearsonvue.com/apa) and click on the **Schedule Online** button. You will then need to click on the **create a new web account** link. **(Please note:** all candidates will be required to create a new web account, even if you have previously tested through Pearson VUE prior to December 31, 2009. After this date, you will only need to set up one web account.) You will be asked to submit some personal information (name, address, etc.); the fields with the asterisk are mandatory fields. When creating a candidate profile, candidates **MUST** use 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 will not be admitted to take the exam and they will forfeit all paid fees (see page 14, Acceptable Forms of Candidate Identification). Please provide the appropriate mailing and email addresses so the APA can communicate important certification related information in a timely fashion. Double-check that all contact information is current and accurate. You will select a username, and you will have the option of scheduling your exam as soon as your profile is created or at a later date. Your username and password will be sent to the email address provided in your account information. (Please note: when logging in the first time, using the username and password sent to the email address provided, you will be prompted to immediately change your password. You will also be required to answer two security questions.)

After you have logged in, you must select the appropriate exam. Next, you will be prompted to verify that you have submitted an exam application to the APA. If you have not submitted your application, stop now and submit your application. Leave the field "APA ID" blank. 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. You will also have to select a payment method and enter any necessary payment information (credit card number, etc.). You may cancel your online request at any time before you submit the request by selecting **Cancel**.

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 (unless an electronic check is used for payment, as detailed on page 8). However, we suggest you make your reservation as soon as CPP exam testing registration is available 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 one (1) business day before the scheduled examination date, as detailed in *Change/Cancel Policy* (see page 12).

## Pearson VUE Testing Center Phone Reservations

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

1. Your CPP 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 chart on pages 3 and 4)
4. Preferred testing location
5. Preferred examination date
6. Payment information (e.g., credit card, debit card, electronic check) (see page 8)

To find a testing center location, go to [www.pearsonvue.com/apa](http://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 will answer questions regarding the examination. You may use the following space to record the information provided by the Pearson VUE representative with whom you speak.

Exam Series Name
Examination Date and Time
Testing Center

*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 (unless an electronic check is used for payment, as detailed on page 8).

### 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.

Press Option 2 to schedule an exam.

Call Pearson VUE at the appropriate number below at least twenty-four (24) hours before the desired examination date to make an examination reservation (unless an electronic check is used for payment, as detailed on page 8).

REGION	PHONE NUMBER
Austria	0800-292150
Belgium – Dutch	0800-74174
Belgium – French	0800-74175
France	0800-909153
Germany	0800-1810696
Ireland	1-800-552131
Israel	1-80-9453797
Italy	800-790521
Netherlands	0800-0235323
Portugal	800-831429
South Africa	0800-995044

Spain	900-993190
Sweden	020-798690
Switzerland	0800-837550
Turkey	00800448822063
United Kingdom	0800-7319905
EMEA Region	(Toll) +44-161-855-7455

### 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 below at least twenty-four (24) hours before the desired examination date to make an examination reservation (unless an electronic check is used for payment, as detailed on page 8).

REGION	PHONE NUMBER
Australia	1800-023-095
China (Mainland)	4001-200832
Hong Kong	3071-4601
India	008004401837
Japan	0120-355-173
Korea, South	0807-600-880
Malaysia	1800-880-401
New Zealand	0800-451-260
Philippines	1800-1441-0321
Singapore	8004-481-552
Taiwan	0800-666-022
Asia-Pacific Region	+852-3077-4923 (9:00 a.m. - 6:00 p.m. AEST)

### APA LEARNING CENTER EXAM REGISTRATION

Attendees of APA's Payroll 201: Payroll Administration Certificate Program held at APA's Learning Centers in Las Vegas and San Antonio will have the opportunity to take the CPP examination on Friday afternoon at the conclusion of the course.

The Payroll 201 course should **not** be considered the *only* method of study for the CPP exam. Please see page 25 for study options. Successful candidates who shared their study secrets with us have indicated that they engaged in a minimum of three (3) months of preparation before taking the exam. APA's Learning Center testing opportunities are **recommended only 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
9/14/2013 - 9/12/2014	January 1, 2013
9/13/2014 - 9/18/2015	January 1, 2014

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

Only registrants of the Payroll 201 Learning Center course have reserved seating to take the CPP 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. 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. Candidates must submit their CPP examination application to the APA (see page 7).

## **CHANGE/CANCEL POLICY**

Do NOT contact Pearson VUE's local testing center. All candidates must telephone Pearson VUE at (800) 470-8757 (or the appropriate Customer Service number for their region, as listed on pages 10 and 11) or go to [www.pearsonvue.com/apa](http://www.pearsonvue.com/apa) at least twenty-four (24) hours before the scheduled examination date to change or cancel a reservation. Changed or cancelled reservations with proper notice may be transferred to a new reservation (within the current testing window for the Northern Americas region) or request a refund. **If candidates change or cancel a reservation without proper notice (24 hours) they will forfeit the entire examination fee.**

### **Refunds**

Examination fees are refundable **only** if you changed or cancelled your reservation with proper notice (see *Change/Cancel Policy*).

### **Pearson VUE**

If you paid your examination fees to Pearson VUE by credit card or debit card, you will receive a credit immediately. If you paid by electronic check, you will receive a refund check within six (6) weeks of your request.

### **American Payroll Association**

To request a refund, submit your request in writing to: [apaexam@americanpayroll.org](mailto: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 to eight weeks to receive a refund check.

## **RETAKE THE EXAM**

### **Northern Americas Region**

Candidates may retake the CPP Examination as often as necessary, but only once in each testing window. For example, those who fail an examination in Fall 2014 must wait until Spring 2015 to retest. 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 during the next testing window, contact Pearson VUE as detailed in *Exam Fee and Reservations* (see page 8), and submit a new application and fee, in addition to meeting all eligibility requirements. To expedite the reservation process, please have the most recent score report available when you contact Pearson VUE for a reservation.



Candidates have the option to obtain additional training at one of APA's Learning Centers by completing APA's Payroll 201: Payroll Administration 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* (pages 11 and 12). Candidates who have failed the CPP 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.

### **EMEA, APAC, APA Learning Centers, Southern Americas, and Military**

Candidates may retake the CPP 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 contact Pearson VUE as detailed in *Exam Fee and Reservations* (see pages 8 and 9), and submit a new application and fee, in addition to meeting all eligibility requirements. To expedite the reservation process, please have the most recent score report available when contacting Pearson VUE for a reservation.

## **SPECIAL EXAM REQUESTS**

### **Non-Saturday Exams**

Candidates who, for religious reasons, cannot take the CPP examination that is offered at a testing center only on Saturdays may request a non-Saturday 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 the following address:

**Pearson VUE Special Accommodations  
5715 W. Old Shakopee Rd.  
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 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:

- 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 at [accommodationspearsonvue@pearson.com](mailto:accommodationspearsonvue@pearson.com).

## REQUIRED ITEMS

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.

## 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 other 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.

If candidates do not bring the required items to the testing center, the candidate 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. If the reservation and ID's do not match, the candidate will be turned away and will forfeit the examination fee.**

#### 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 ID or Secondary ID 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 16).
- 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 the appropriate identification and any other required items. The manager will review these materials. 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 candidates do not comply with the *Candidate Rules Agreement* and/or are suspected of cheating or tampering with the examination, candidates 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.

All examinations are administered electronically, and include a required brief tutorial on the examination computer. The time spent during check-in and on this tutorial will not reduce the four (4) 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. Four (4) 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 you don't prematurely end the exam. Candidates who prematurely end their exam are not entitled to a refund or to retake the exam without paying the examination fee again. Once the exam is finished, alert the administrator by raising your hand. Once the examination has ended it will be scored immediately, and candidates will receive their official score report before leaving the testing center.

## ABSENCE/LATENESS POLICY

Candidates that are 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)

Candidates must submit written verification and supporting documentation for excused absences to Pearson VUE within fourteen (14) 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, page 12*), they 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: Regulatory Program Coordinator  
5601 Green Valley Dr.  
Bloomington, MN 55437  
Phone (800) 470-8757  
Email [pearsonvuecustomerservice@pearson.com](mailto:pearsonvuecustomerservice@pearson.com)  
Website [www.pearsonvue.com](http://www.pearsonvue.com)

## 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 Customer Service number for your region.

## 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 is included 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 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.

- 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 permitted by the administrator to take a break, candidates will be escorted while outside the examination room. Candidates may not take any examination materials with them, and must not speak with anyone while on break. If this policy is violated in any way, re-admittance to the exam room will be denied, all fees paid will be forfeited and the 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. The examination will not be scored and fees will not be refunded. Candidates will be required to re-apply and re-submit all applicable fees before retaking 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 a candidate writes on their 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 may not be allowed) on the day of your 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.

## 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 than to leave it blank. If you are having difficulty answering a question, to the best of your ability, answer the question and mark it for review and continue to the next question. If you have time at the end of the examination, go back and review those marked questions.

## HELPFUL HINTS FOR REDUCING TESTING ANXIETY

The most difficult aspect of taking the Certified Payroll Professional 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. Calculators should be battery-powered, so make sure it has fresh batteries.
- Before beginning the first question of 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.
- Do not spend an excessive amount of time on any question or guess at an answer. If a question(s) stumps you, to the best of your ability, answer the question and then mark it for review and go to the next question. After completing the remaining questions, go back and review the question(s) that stumped you. The tutorial will explain how to use the mark for review feature.
- Each question requiring calculation will have incorrect answers that can be derived by using an incorrect method. If time is available, you may want to re-check your calculations. 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.
- Be aware of the time remaining while taking the examination.



## EXAM RESULTS

Examination results are strictly confidential. All candidates will receive their score report upon completion of the exam. Unless examinees request an official transcript (see *Transcript Service* below), examination results will be reported only to the examinee and the APA. Please 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 exam performance is provided on the examinee's score report.

### Notification of Certification

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

### Consent to Publish

By applying to take the Certified Payroll Professional (CPP) Examination, you acknowledge that APA reserves the right to publish the name and state of residence of candidates passing the CPP examination in APA publications, on the APA web site, 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 CPP Examination, CPPs may be eligible to receive up to fourteen (14) undergraduate college credits as recommended by the American Council on Education's Credit-by-Examination Program. CPPs wishing to determine their eligibility for college credit should contact the American Council on Education at (866) 205-6267 or [www.acenet.edu/transcripts](http://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 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 pages 10 and 11. Please have the following information 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 Transcripts

Transcripts for APA national courses, seminars, and conferences attended, within the current recertification period (5 years), will be provided upon completion of APA's Transcript Request Form. A copy of the form can be obtained at [www.americanpayroll.org/certification](http://www.americanpayroll.org/certification) under **Training Resources** or by contacting APA's Certification Department at (210) 226-4600.

A fee of \$20 must accompany all requests. 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, you can fax the form and payment information to (210) 224-6038. APA will provide transcripts within three (3) 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 Customer Service number for your region, as listed on pages 10 and 11).

## THE RECERTIFICATION PERIOD

The CPP Certification is valid for five (5) full calendar years following the year in which certification was most recently obtained. For example, certifications awarded in 2009 will expire on December 31, 2014. In order to maintain certification, current CPPs may recertify by meeting the Continuing Education requirements or by retaking and passing the CPP examination. CPPs 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

CPP continuing education credits are tracked as Recertification Credit Hours (RCHs). To recertify via continuing education, a CPP must accrue, over the five-year recertification period, a minimum of 120 qualifying 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. The APA awards RCHs, continuing education units (CEU) and continuing professional education (CPE) credits for most of its live and web-based seminars and programs. CEUs and CPE credits are awarded to those holding other certifications and/or licenses.

A CPP 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 CPP Examination; 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 must be pre-approved by APA prior to submission toward recertification. To request approval of an educational event, email the content outline and agenda to [recert@americanpayroll.org](mailto:recert@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.

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 for 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 CREDITS 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 a membership term of less than one full year. The first RCHs awarded for national APA membership will be awarded in 2015 for membership years beginning in 2014.

## **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 CPP 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 Certified Payroll Professional (CPP) Examination?

OR

- Does the content of the program fall within the definition of payroll industry: 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**

Download an electronic Recertification log with detailed instructions from the APA website at [www.americanpayroll.org/certification](http://www.americanpayroll.org/certification). This is the document used to report Recertification Credit Hours (RCHs). An Excel spreadsheet is acceptable if it includes all of the certificant and log information included in the recertification log. The printable version of the Excel recertification log MUST fit an 8½ x 11 sheet of paper (Portrait or Landscape) and the font size should be at least ten (10). One recertification log is to be maintained for each recertification period. The CPP is responsible for maintaining an accurate record of each program attended along with the required documentation as outlined above that qualifies for CPP recertification. Each program attended must be entered on the recertification log listing:

1. Date(s) Training Attended
2. Title of Training Event (2014 Congress, Preparing for Year End and 2014, etc.)
3. APA Course Code or Approved Provider Course Code or Content Code (14805, 14BNA008, 1B)
4. Training Company's Name (APA Local Chapter, Approved Provider, etc.)
5. Type of Proof of Attendance (Certificate/Transcript)
6. Number of RCHs earned [If credits earned are in CEU or CPE units, they must be converted to RCHs before submitting to the APA (see page 20).]

The recertification log must be forwarded to APA's Certification Department at the end of the recertification period to [recert@americanpayroll.org](mailto:recert@americanpayroll.org). Do NOT include proof of attendance with your original submission. Only those selected for Audit (see below) are required to submit proof of attendance. Additionally, a recertification fee of \$75 is required. The recertification fee can be

paid online through the APA website or by contacting APA's Membership Services department (see information below). 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 CPP will be required to produce all supporting documentation.

As a courtesy, the APA will send all CPPs an advance notice, via email, of their 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 mid-November of the year in which CPPs are scheduled to recertify. It is the CPP's responsibility to know when their certification expires. Therefore, CPPs 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 CPP 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](mailto:apa@americanpayroll.org) or by phone at (210) 224-6406.**

### **Verification Statement for Recertification Through Continuing Education**

CPPs recertifying through continuing education, whether submitting RCHs on a non-traditional recertification log or the APA provided recertification log, must read and include with their recertification log submission the following statement signed and dated:

I, the undersigned CPP, 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 CPP 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 CPP 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 CPPs are randomly selected for an audit. All selected CPPs 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, ALL copies of 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 CPP 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 confirmation 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 \$75 and is **non-refundable**.

## DESIGNATION REINSTATEMENTS

CPPs whose recertification logs and/or fees are received between June 1 and December 31 of the same year recertification submissions are due must be reinstated. Recertification logs 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

CPPs choosing to recertify by examination must pass the CPP Examination during the fifth year of their most recent certification (e.g., those with original certification or recertification in 2009 must pass the CPP exam in 2014). The employment and training eligibility requirements (see page 6 for information concerning establishing eligibility) do not apply to candidates for recertification by exam. If a CPP's certification has expired, the recertification policies are not applicable, and the former CPP must meet all eligibility requirements before retaking the examination. Recertifying by examination ensures the retention of the CPP's original certification date. The certification status of applicants taking the examination for recertification will be verified by the APA. After successfully completing the exam, recertifying CPPs will receive, via email, instructions for downloading an electronic recertification log and ordering their replacement certificate.

# CPP EXAM CONTENT OUTLINE

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This informational outline reflects the subject matter tested on the CPP Examination.

## CPP Certification Examination Content Outline

- I. Core Payroll Concepts . . . . . 27%**
  - 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 . . . . . 21%**
  - A. Escheatment
  - B. Regulatory - Maintain compliance and accuracy of payroll processing
  - C. Reporting
  - D. Record Retention
  - E. Penalties
  - F. Global
- III. Calculation of the Paycheck . . . . . 20%**
  - 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 Administration . . . . . 9%**
  - 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 . . . . 10%**
  - A. Policies and Procedures (e.g., overtime, benefits, leave)
  - B. Staffing, Employee Development, and Core Competencies
  - C. Management Skills and Practices
  - D. Communication / Customer Service
- VI. Audits . . . . . 7%**
  - A. Internal Controls
  - B. Payroll System Controls
  - C. Accounting System Controls
  - D. Third Party Controls
  - E. Audit Policies and Procedures
- VII. Accounting . . . . . 6%**
  - A. Accounting Principles
  - B. General Ledger Account Classification
  - C. Payroll Journal Entry
  - D. Account Reconciliation

For a complete list of the Knowledge, Skills and Abilities (KSAs) tested on the CPP examination, visit [www.americanpayroll.org/certification](http://www.americanpayroll.org/certification).



# BIBLIOGRAPHY/CPP EXAM PREPARATION

APA's Learning Paths provide a plan for your successful preparation for the CPP exam. The CPP Learning Path can be accessed at: <http://www.americanpayroll.org/course-conf/learning-paths/learning-path-07/>

A number of study aids are available for candidates of the CPP Examination. **No one source should be considered the only basis for preparation.** All candidates should use a number of references to ensure a wide diversity of information. The following list is not to be considered a complete list of all materials or courses available for use in preparing for the CPP Examination.

APA COURSES (Instructor-led and/or electronic)	APA PUBLICATIONS	OTHER PUBLICATIONS
Information found on the education page of APA's website at <a href="http://www.americanpayroll.org/course-conf">www.americanpayroll.org/course-conf</a>	Information found on the publications page of the APA's website at <a href="http://www.americanpayroll.org/publication">www.americanpayroll.org/publication</a>	BNA's Payroll Administration Guide
PayTrain® (self-study or instructor-led)	The Payroll Source®	RIA's Payroll Guide
Calculating Paychecks Webinar	Basic Guide to Payroll	RIA's Principles of Payroll Administration
Payroll Practice Essentials	The Guide to Successful Electronic Payments	Customer Service for Dummies
Intermediate Payroll Concepts	The Guide to Global Payroll Management	Human Resources Kit for Dummies
Advanced Payroll Concepts		Accounting for Dummies
Implementing Payroll Best Practices		The Complete Idiot's Guide to Managing People
Payroll Systems Selection and Implementation		CCH's Payroll Management Guide
Leadership Certificate Program		
Global Payroll Management Certificate Program		
Strategic Payroll Practices		
Payroll 101: Foundations of Payroll Certificate Program		
Payroll 201: Payroll Administration Certificate Program		
PayTrain College and University® Programs		
APA's Knowledge Assessment Calculator ( <a href="http://www.payrollkac.com">www.payrollkac.com</a> )		
Certified Payroll Professional Boot Camp: Virtual Classroom		

## DEPARTMENT OF LABOR, WAGE AND HOUR DIVISION PUBLICATIONS:

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

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](http://www.dol.gov/whd/regs/compliance/fairpay/fs17a_overview.htm)

*(Continued on next page)*

**INTERNAL REVENUE SERVICE PUBLICATIONS (you may download these publications from [www.irs.gov](http://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)
- Exemptions, Standard Deductions and Filing Information (#501)
- Moving Expenses (#521)
- Reporting Tip Income (#531)
- Taxable and Non-Taxable Income (#525)

You can download an additional copy of the CPP Handbook  
and the Application for Certification by Examination for Payroll Professionals at [www.americanpayroll.org/certification](http://www.americanpayroll.org/certification).

# SAMPLE CPP EXAM QUESTIONS AND ANSWERS

1. An employee is provided a parking space on the employee's premises. The FMV of the space is \$200. This is referred to as a:

- A. De minimis fringe benefit.
- B. Qualified transportation fringe benefit.
- C. No-additional-cost fringe benefit.
- D. Qualified employee discount.

2. A nonexempt employee is paid \$9.50 per hour and recorded the following hours:

Sun	Mon	Tues	Wed	Thurs	Fri	Sat
0	(sick)	10	8	8	8	0

Company policy allows pay for sick days at 8 hours per day. Under the FLSA, calculate the employee's gross weekly pay.

- A. \$323.00
- B. \$399.00
- C. \$408.50
- D. \$418.00

3. What types of wages are excluded when calculating the regular rate?

- A. Production bonus.
- B. Shift differential.
- C. Paid time not worked.
- D. Premium pay less than one and one-half times the base rate.

4. When setting up a new payroll system, testing is part of:

- A. RFP preparation.
- B. Needs analysis.
- C. Implementation.
- D. Evaluation.

5. Pre-tax contributions to a cafeteria plan for medical insurance are exempt from:

- A. Social security, Medicare, FIT, and FUTA only.
- B. Social security, Medicare, and FIT only.
- C. Social security, Medicare, and FUTA only.
- D. FIT and FUTA only.

6. In a state that is not credit reduction, an employee's current pay is \$1,300.00. YTD wages are \$5,895.00. Calculate the FUTA tax the employer must accrue if all taxes are paid timely and in full.

- A. \$6.63
- B. \$7.80
- C. \$66.30
- D. \$78.00

7. Payments to non-corporate independent contractors for services rendered MUST be reported to the IRS if payments exceed:

- A. \$600.00 in the calendar year.
- B. \$600.00 in any 12-month period.
- C. \$1,000.00 in the calendar year.
- D. \$1,000.00 in any 12-month period.

8. All of the following duties should be included in the job description of a payroll department employee EXCEPT:

- A. Data entry of payroll input.
- B. Reviewing source documents for proper authorization.
- C. Reconciliation of payroll bank accounts.
- D. Distribution of payroll-related reports .

9. Taxes advanced by an employer on behalf of employees must be recovered from employees by no later than:

- A. January 1 of the following year.
- B. January 31 of the following year.
- C. March 31 of the following year.
- D. April 1 of the following year.

10. All of the following accounts are asset accounts EXCEPT:

- A. Cash.
- B. Accounts receivable.
- C. Inventory.
- D. Accounts payable.

## Answers:

1-B	2-B	3-C	4-C	5-A
6-A	7-A	8-C	9-D	10-D

# APA CODE OF ETHICS

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1. To be mindful of the personal aspect of the payroll relationship between employer and employee, and to ensure that harmony is maintained through constant concern for the Payroll Professional's fellow employees.
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.

# AMERICAN PAYROLL ASSOCIATION APPLICATION FOR CERTIFICATION BY EXAMINATION



**Applications will not be accepted at the testing center. Candidates are required to submit this completed form to the APA via email at [apaexam@americanpayroll.org](mailto:apaexam@americanpayroll.org) or fax to (210) 224-5814 BEFORE making exam reservations.**

*Please Print Legibly*

SECTION A: PERSONAL INFORMATION		
LEGAL NAME (as listed on your primary ID)		
Last	First	Middle
HOME ADDRESS		
Address		
City	State	ZIP/Postal
Country		
Home Email Address		
Home Phone	Cell Phone	
APA Identification Number	Date of Birth (mm/dd/yy)	
Company		
Address		
Business Phone	Business Email Address	
SECTION B: VERIFICATION OF APPLICATION		
<p><b>Verification OF APPLICATION</b> (to be signed by the applicant's immediate supervisor within payroll or a former payroll supervisor if not currently working in payroll)</p> <p>I certify that this applicant has been practicing payroll: (please check one)</p> <p>Criterion 1 <input type="checkbox"/> for a minimum of three (3) years out of the preceding five (5) years from the date of this application</p> <p>Criterion 2 <input type="checkbox"/> has completed the required APA courses as listed in the CPP Candidate Handbook all within the past 24 months</p> <p>Criterion 3 <input type="checkbox"/> has obtained the FPC designation and completed the required APA courses as listed in the CPP Candidate Handbook all within the past 18 months</p> <p>If applying under Criterion 2 or Criterion 3, electronic scans of course attendance documents (such as APA thank you letters, certificates of completion, transcripts) and FPC designation (if applicable) must accompany this application.</p> <p>I also certify that to the best of my knowledge the information presented herein by the applicant is correct and that this applicant for Payroll Professional Certification is of high professional caliber. I agree to respond should the APA's CPP Committee audit this application.</p>		
Print Name	Date	
Print Title	Daytime Phone	
Signature		
SECTION C: STATEMENT OF UNDERSTANDING		
<input type="checkbox"/> If recertifying, check here.		
<p>I certify that I have read and understand the instructions and that the information given by me is correct. I agree to be bound by the procedures and policies set forth in the CPP Candidate Handbook. I further certify that I have read the APA Code of Ethics and I understand and accept it. I understand that any knowingly false statement herein or lack of compliance with the APA Code of Ethics is grounds for rejection of this Application. If certification is granted, I understand the liability of the American Payroll Association and its agents is limited to examination fees only.</p>		
Signature of Applicant	Date	

**Unsigned applications will not be accepted. Only hand signed and secure digital signatures are accepted.**



American Payroll Association

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- Free eBooks: *The Survey of Salaries and the Payroll Profession* and *The Guide to Successful Electronic Payments* (a \$380 value)

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Enter promo code: **CERTHAND**



**\$219 One Year Membership Dues\* + ~~\$35~~ Enrollment Fee\*\* = \$219**

\*Membership dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. 100% of membership dues are deductible as an ordinary business expense. Members of the American Payroll Association receive PAYTECH magazine as part of their annual dues of \$219, \$50 of which is allocated for their subscription to PAYTECH, which is nonrefundable therefrom. \*\*An enrollment fee of \$35 is charged to all new members and to reinstate members inactive for more than 90 days. Membership officially begins when payment is received.



## Pearson VUE Testing Center Exam Dates

Fall 2014: September 13 to October 11, 2014

Spring 2015: March 28 to April 25, 2015

See page 4 for Learning Center, International,  
and Military Exam Dates

## APA Learning Center Exam Dates

APA Learning Center exam dates are limited  
and coincide with the Payroll 201 course.

Check the course schedule at  
[www.americanpayroll.org/course-conf](http://www.americanpayroll.org/course-conf)  
for the latest information.

Certification Board  
CPP Committee  
American Payroll Association  
660 North Main Avenue, Ste. 100  
San Antonio, TX 78205 -1217

Check for the updated CPP Handbook on the website  
at [www.americanpayroll.org/certification](http://www.americanpayroll.org/certification)

