



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



**PEARSON VUE  
TESTING CENTER  
EXAM DATES**

**Fall 2012**  
September 15 to October 13, 2012

**Spring 2013**  
March 30 to April 27, 2013

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

**APA LEARNING CENTER  
EXAM DATES**

APA Learning Center exam dates are limited  
and coincide with the Payroll 101 course.  
Check the course schedule at  
<http://www.americanpayroll.org/course-conf/>  
for the latest information.

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

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tax . **All candidates are expected to have read this handbook  
before taking the FPC Certification examination.**

# FUNDAMENTAL PAYROLL CERTIFICATION

Candidate Handbook

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- **Quick Reference** *inside front cover*

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- **Table of Contents** *page 1*

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- **Exam Fees** *page 7*

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- **Exam Day** *page 14*

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- **Content Outline** *page 23*

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# QUICK REFERENCE



## FPC INFORMATION

Candidates may contact the APA with questions about certification.

### Certification Board— FPC Committee American Payroll Association

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

#### E-mail

certification@  
americanpayroll.org

#### Website

[www.americanpayroll.org](http://www.americanpayroll.org)

## EXAMINATION INFORMATION

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

### Pearson VUE Fundamental Payroll Certification Examination

PO Box 8588  
Philadelphia, PA 19101-  
8588  
(800) 470-8757

See page 10 for  
international phone  
numbers.

#### Email

pearsonvuecustomer  
service@pearson.com

#### Website

[www.pearsonvue.com/  
apa](http://www.pearsonvue.com/apa)

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

### ABOUT THIS CERTIFICATION HANDBOOK

This handbook contains complete information about the FPC Examination. It explains the eligibility requirements 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/](http://www.americanpayroll.org/certification/certification-fpcinfo/)).

**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 FPC certification program is sponsored by APA and developed by the FPC Committee of the APA Certification Board.

### ABOUT PEARSON VUE

The FPC Examination for Payroll Professionals is administered for the APA by Pearson VUE, a leading provider of assessment services to regulatory agencies and national associations. Pearson VUE provides licensing, credentialing, and support services to associations, state agencies, and private industries. Examiners for the payroll examination 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 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. Among all of the internal operations of contemporary U.S. business, perhaps none is subject to as many governmental regulations and requirements as payroll.

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 has developed a second certification, **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 payroll programs; and 4) Payroll Service Provider's 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 20).

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 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 FPC EXAM

The FPC Examination is weighted in approximately the following manner:

I. Core Payroll Concepts .....	40%
II. Compliance .....	22%
III. Principles of Paycheck Calculations .....	20%
IV. Payroll Process and Systems .....	12%
V. Accounting .....	6%

A complete content outline of the examination can be found on page 23.

### NOTE

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 24.

## How the Exam Is Developed

Members of the APA Certification Board's FPC 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 FPC Committee and Pearson VUE 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.

## The Exam

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. Use the following information to make this determination.

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

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

MILITARY/DANTES EXAM SERIES NAME = FPC-INTL/DANTES	
Various Locations	

SOUTHERN AMERICAS EXAM SERIES NAME = FPC-INTL/DANTES			
Argentina	Bolivia	Brazil	Chile
Columbia	Costa Rica	Dominican Rep.	Ecuador
El Salvador	Guatemala	Honduras	Jamaica
Nicaragua	Panama	Paraguay	Peru
Trinidad	Uruguay	Venezuela	

EUROPE, MIDDLE EAST, OR AFRICA (EMEA) EXAM SERIES NAME = FPC-INTL/DANTES			
Armenia	Austria	Azerbaijan	Bahrain
Belgium	Botswana	Bulgaria	Cameroon
Cote d'Ivoire	Cyprus	Czech Republic	Denmark
Egypt	Ethiopia	Finland	France
Georgia	Germany	Ghana	Greece
Hungary	Iceland	Ireland	Israel
Italy	Jordan	Kazakhstan	Kenya
Kuwait	Latvia	Lebanon	Lithuania
Macedonia	Mauritius	Moldova	Morocco
Netherlands	Nigeria	Norway	Oman
Poland	Portugal	Qatar	Romania
Russia	Saudi Arabia	Senegal	Serbia
South Africa	Spain	Sweden	Switzerland
Tanzania	Tunisia	Turkey	Uganda
Ukraine	United Arab Emirates	United Kingdom	Uzbekistan
Yemen	Zambia	Zimbabwe	

### NOTE

The year 2011 Form W-2 will be applicable for examinations through September 14, 2012, and the year 2012 Form W-2 will be applicable for examinations beginning September 15, 2012, through September 13, 2013.

*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.*

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

### Exam Administration Dates

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

September 15, 2012 – October 13, 2012

March 30, 2013 – April 27, 2013

Examinations are based on U.S. Federal Rules and Regulations as of 1/1/2012

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

September 10, 2011 – September 14, 2012

Examinations are based on U.S. Federal Rules and Regulations as of 1/1/2011

September 15, 2012 – September 13, 2013

Examinations are based on U.S. Federal Rules and Regulations as of 1/1/2012

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

September 10, 2011 – September 14, 2012

Examinations are based on U.S. Federal Rules and Regulations as of 1/1/2011

September 15, 2012 – September 13, 2013

Examinations are based on U.S. Federal Rules and Regulations as of 1/1/2012

Successful completion of the FPC examination requires demonstration of the fundamental knowledge of payroll practice and applicable regulations. Tables and forms required to answer questions will be provided as an 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 of which is correct. The answer to each question can be derived independently of the answer to any other question. (*Sample FPC Questions and Answers* on page 25).

## 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 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. Since there are two (2) different forms for the FPC 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.

## ELIGIBILITY

The FPC Examination is open to all those who wish to demonstrate a baseline of payroll competency.

## COMPLETING THE APPLICATION FOR CERTIFICATION

All candidates must complete the *Application for Certification by Examination* that is found on page 27 of this handbook. Candidates must use their 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 14, Acceptable Forms of Candidate Identification). Applications **MUST** be submitted to the APA **PRIOR** to registering for the FPC exam. Choose one of the following submission options (see page 27 for the FPC Application):

SUBMISSION OF APPLICATION FOR CERTIFICATION BY EXAMINATION		
Via E-mail	Via Fax	Via U.S. Mail or Courier
apaexam@americanpayroll.org Subject Line: FPC Application	210-224-5814 Attention: FPC Exam Application	FPC Exam Application American Payroll Association 660 North Main Avenue, Suite 100 San Antonio, TX 78205

Receipt of applications will be verified.

## **ATTAINMENT OF CERTIFICATION**

If an examinee passes the FPC Examination and accepts the *APA Code of Ethics* (see page 26), they will be entitled to receive a certificate and lapel pin and use the “FPC” designation (Fundamental Payroll Certification) after their name. Successful examinees will receive e-mail notification from the Certification Department of how to obtain their FPC certificate, lapel pin, and a downloadable electronic recertification file detailing recertification requirements.

### **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 with the APA is not a requirement for eligibility to take the FPC examination. However, if candidates are not an APA National member, they can qualify to receive educational discounts by completing the *APA Membership Enrollment Form* (see page 33).

#### **\*APPEALS**

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



# 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 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). 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. 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 are as follows:**

REGION	EXAM SERIES	DATES ADMINISTERED	EXAM FEE
Northern Americas	FPC-N America	9/15/2012 – 10/13/2012	\$300.00
Northern Americas	FPC-N America	3/30/2013 – 4/26/2013	\$300.00
APA Learning Centers	FPC-LC	9/10/2011 – 9/14/2012	\$295.00
APA Learning Centers	FPC-LC	9/15/2012 – 9/13/2013	\$300.00
Military/DANTES	FPC-INTL/DANTES	9/10/2011 – 9/14/2012	\$295.00
Military/DANTES	FPC-INTL/DANTES	9/15/2012 – 9/13/2013	\$300.00
EMEA, APAC, and Southern Americas	FPC-INTL/DANTES	9/10/2011 – 9/14/2012	\$350.00
EMEA, APAC, and Southern Americas	FPC-INTL/DANTES	9/15/2012 – 9/13/2013	\$355.00

Candidates are responsible for the examination fee once an examination reservation 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 11).

## Using Electronic Checks

Candidates who 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 as if the candidate had submitted a 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 [www.pearsonvue.com/vouchers/pricelist](http://www.pearsonvue.com/vouchers/pricelist) 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.

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

## 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-served basis, and **walk-in examinees are prohibited.** Reservations for both the Fall 2011 and Spring 2012 FPC testing windows will be taken as detailed in the following chart:

Testing Session	Begins Taking Reservations	Stops Taking Reservations
Fall 2012	7/10/2012	10/12/2012
Spring 2013	1/23/2013	4/26/2013

### APA Learning Center, Southern Americas, EMEA, APAC, and Military/DANTES 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/DANTES (see page 11 to make APA Learning Center reservations)

Pearson VUE encourages you to make your reservation online, a faster more convenient method, and 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 e-mail addresses so the APA can communicate important certification related information in a timely fashion. Leave the field "APA ID" blank. 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 e-mail address provided in your account information. (**Please note:** when logging in the first time, using the username and password sent to the e-mail 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 e-mail 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 7). However, we suggest you make your reservation as soon as FPC exam testing registration is 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 e-mail 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 11).

**Pearson VUE Testing Center Phone Reservations**

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

- Your **full name (as listed on your primary ID)** and street address, e-mail address, and daytime telephone number
- Exam Series name (see chart on pages 3 and 4)
- Preferred testing location
- Preferred examination date
- Payment information (e.g., credit card, debit card, electronic check)

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 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 e-mail address, your confirmation notice will be e-mailed 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 7).

### 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 7).

REGION	PHONE NUMBER
Austria	0800-292150
Belgium – Dutch	0800-74174
Belgium – French	0800-74175
France	0800-904757
Germany	0800-0826499
Ireland	1-800-552131
Israel	1-80-9453797
Italy	800-790521
Netherlands	0800-0235323
Portugal	800-831428
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 7).

REGION	PHONE NUMBER
Australia	1800023095
China (Mainland)	4008805123
Hong Kong	30714601
Japan	00531440174
Korea, South	0807600880
Malaysia	1800880401
New Zealand	0800451260
Philippines	180014410321
Singapore	8004481552
Taiwan	0800666022
Asia-Pacific Region	(Toll) 6038319 1085

## 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 24 for study options. Successful candidates who shared their study secrets with us have indicated that they engage 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 as of
09/10/2011 - 09/14/2012	January 1, 2011
09/15/2012 - 09/13/2013	January 1, 2012

**Note: Changes made after the appropriate cut-off date are NOT included in the exam.**

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.**

Advance registration of at least one (1) week is required for all APA Learning Center exam registrations. See pages 29 and 31 to register for both the Payroll 101 course **and** the FPC exam.

If a candidate is already registered for the Payroll 101 course and wishes to register for the FPC exam, fill out and submit the registration form on page 31 and the FPC application on page 27 at least one week prior to the exam date to the APA via one of the following methods:

SUBMISSION OF REGISTRATION FORM AND FPC APPLICATION		
Via E-mail	Via Fax	Via U.S. Mail
apaexam@americanpayroll.org	210-224-5814	American Payroll Association Attn: Certification Department 660 North Main Avenue San Antonio, TX 78205-1217

All other candidate requirements remain the same.

## CHANGE/CANCEL POLICY

Candidates must telephone Pearson VUE at (800) 470-8757 (or the appropriate Customer Service number for their region, as listed on pages 9 and 10) 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 refunded. **Candidates who change or cancel a reservation without the proper notice (24 hours) will forfeit the entire examination fee.**

## Refunds

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

## Pearson VUE

Candidates who paid by credit card or debit card, will receive a credit immediately. If paid by electronic check, candidates will receive a refund check within six (6) weeks of the request.

## American Payroll Association

To request an APA refund, submit the request in writing to: [apaexam@americanpayroll.org](mailto:apaexam@americanpayroll.org)

Include in the refund request:

- Full Name
- Mailing address
- E-mail 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 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 FPC Examination as often as necessary, but only once in each testing window. For example, those who fail an examination in Fall 2012 must wait until Spring 2013 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 you must contact Pearson VUE as detailed in *Exam Fee and Reservations* (see page 7), 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.

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 11).

### EMEA, APAC, Learning Centers, Southern Americas, and Military/DANTES

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 contact Pearson VUE as detailed in *Exam Fee and Reservations* (see page 7) 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 FPC 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:

**Pearson VUE Special Accommodations**  
**5715 W. Old Shakopee Rd.**  
**Bloomington, MN 55437**

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

## Candidates with Disabilities

Pearson VUE complies with the provisions of the Americans with Disabilities Act (ADA) (42 U.S.C. 12101 *et seq.*) and Title VII of the Civil Rights Act, as amended (42 U.S.C. 2000e *et seq.*), in accommodating disabled candidates who need special arrangements to take an examination in the United States.

Candidates who require special arrangements due to impaired sensory, manual, or speaking skills, or other disability, should fax the *Special Accommodations Request Form* (see page 35 of this handbook) to Pearson VUE. Those without access to a fax machine may mail the form to Pearson VUE at the address listed on the form.

The form must be accompanied by supporting documentation from a physician or other qualified professional reflecting a diagnosis of the candidate's condition and an explanation of examination aids or modifications. Pearson VUE will provide auxiliary aids and services, except where such may fundamentally alter the examination or results, or result in an undue burden. The examination will be scheduled upon receipt of all required information by Pearson VUE.

Candidates who have additional questions concerning ADA arrangements may contact Pearson VUE's ADA Coordinator at (800) 466-0450. However, the *Special Accommodations Request Form*, along with the required supporting documentation, **must** be submitted to Pearson VUE before any special examination arrangements can be finalized.

Pearson VUE will determine the time and place of specially arranged examinations and will confirm these arrangements directly with the candidate. Candidates who need to reschedule or need to retest should notify Pearson VUE Special Accommodations that special arrangements were used for the prior examination.

Due to the unique nature of each special request, Pearson VUE recommends that candidates request special services as early as possible. Pearson VUE will make a concerted effort to provide reasonable accommodations as permitted by state licensing agencies and individual testing center capabilities.

## 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 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 DANTES testing locations

**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. 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 Drivers License
- U.S. Learner's Permit (plastic card only with photo and signature)
- National/State/Country Identification Card
- Passport (from country of residence)
- Passport cards (from country of residence)
- Military ID
- Military ID for spouses and dependents
- Alien Registration Card (Green Card, Permanent Resident Card)

#### Secondary ID (with signature, not expired)

- U.S. Social Security Card
- Debit (ATM) Card/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 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 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 are suspected of cheating or tampering with the examination, they 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.

## 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)

**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 11), 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: 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 may call the Pearson VUE weather hotline at (800) 274-2615 (or the appropriate Customer Service number for your region, as listed on pages 9 and 10) for details on 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.

## 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, other than calculators, and/or notes, pens, or pencils, or other reference materials 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. A 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 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 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 pagers, cellular phones, iPods, hand-held computers/personal digital assistants (PDAs) or other electronic devices, pagers, 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 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 on the day of the scheduled examination. Only in extreme cases will examinations be cancelled as a result of heating or cooling problems.
- 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 will 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.

### 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 a question 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.

- 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 reviewing any question or guessing at an answer. If a question(s) stumps you, to the best of your ability, answer the question and 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. 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.

### Notification of Certification

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

### 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](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 9 and 10). 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

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 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, fax the form and payment information to (210) 224-5814. APA will provide transcripts within two (2) 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 pages 9 and 10).

# RECERTIFICATION

The FPC designation is valid for three (3) full calendar years following the year in which certification was most recently obtained. For example, certifications awarded in 2009 will expire on December 31, 2012. The certifications of individuals certified, or recertified, during 2012 will expire on December 31, 2015. Current FPCs may be recertified by retaking and passing the FPC Examination or by meeting the Recertification Credit Hour (RCH) requirements.

## 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.

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

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.

An FPC may also attend **approved** local APA chapter educational activities, various seminars or educational events (sponsored by organizations other than the APA or its affiliates), or college/university 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, e-mail 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 CONVERSION CHART	
One (1) Continuing Education Unit (CEU)	10 RCHs
One (1) Semester Credit	10 RCHs
One (1) Quarter Credit	5 RCHs

## 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 this document. One recertification log is to be maintained for each recertification period. The FPC is responsible for maintaining an accurate record of each program attended along with the required documentation as outlined above that qualifies for FPC recertification. Each program attended must be entered on the recertification log listing:

- Date(s) Training Attended
- Title of Training Event (2012 Congress, Preparing for YE and 2012, etc.)
- APA Course Code, Approved Provider Course Code or APA Content Code (120805, 12BNA008, 1B)
- Training Company's Name (APA, Local Chapter, Approved Provider, etc.)
- Type of Proof of Attendance (Certificate/Transcript)
- Number of RCHs earned

The recertification log must be forwarded to APA's Certification Department along with the recertification fee of \$50 at the end of the recertification period to [recert@americanpayroll.org](mailto:recert@americanpayroll.org). In the event of an audit, the FPC will be required to produce all supporting documentation.

The APA will send all FPCs an advance notice of their applicable renewal due date during the month of March of the year in which they are scheduled to recertify. A second notice, including a recertification invoice and instructions, will be sent no later than November of the year in which FPCs are scheduled to recertify. Please contact APA's Certification Department if you do not receive this notice timely. **To ensure accurate and timely delivery of recertification information, 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](mailto:apa@americanpayroll.org) or by phone at (210) 224-6406.**

### **Mandatory Audit**

Ten percent of recertifying FPCs are randomly selected for an audit. If selected, a notice and detailed instructions for the audit process will be sent on or before March 31 of the year following the certification renewal year. If selected for audit, in addition to the program log, invoice, and recertification fee, ALL 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.**

### **LATE RECERTIFICATION SUBMISSIONS**

Recertification logs and/or fees received after February 8, 2013 and any time prior to May 1 of the same year 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 on or after May 1 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 the regular recertification fee of \$50 and is **non-refundable**.

**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. 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.

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

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

## FPC Certification Examination Outline

<b>I. Core Payroll Concepts</b> . . . . .	<b>40%</b>	<b>III. Principles of Paycheck Calculations</b> . . . . .	<b>20%</b>
A. Worker Status		A. Compensation/Benefits	
B. Fair Labor Standards Act		B. Involuntary Deductions	
C. Employment Taxes		C. Voluntary Deductions (pre- and post-tax)	
D. Employee Benefits		D. Employer Taxes and Contributions	
E. Employee/Employer Forms		E. Net, Disposable, Take Home Pay	
F. Professional Responsibility			
G. Methods and Timing of Pay		<b>IV. Payroll Process and Systems</b> . . . . .	<b>12%</b>
H. Customer Service		A. Maintain Master File Components	
<b>II. Compliance</b> . . . . .	<b>22%</b>	B. Concepts and Functionalities	
A. Escheatment		B. Auditing	
B. Regulatory		<b>V. Accounting</b> . . . . .	<b>6%</b>
C. Reporting		A. Accounting Principles	
D. Record Retention		B. General Ledger Account Balance	
		C. Payroll Journal Entry	

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



# 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 two (2) months 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)	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
Fundamentals of Payroll (self-study or instructor-led)	The Payroll Source®	RIA's Payroll Guide
Calculating Paychecks Webinar	Payroll Practice Fundamentals	RIA's Principles of Payroll Administration
Payroll Practice Essentials (virtual or instructor-led)	Basic Guide to Payroll	Customer Service for Dummies
Payroll 101: Foundations of Payroll Certificate Program	The Guide to Successful Electronic Payments	Accounting for Dummies
Pay Train® (self-study or instructor-led)		
APA's Knowledge Assessment Calculator ( <a href="http://www.payrollkac.com">www.payrollkac.com</a> )		
Pay Train College and University® Program		

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

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

## 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)

Earned Income Credit (#596)

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](http://www.americanpayroll.org/certification).

# SAMPLE FPC EXAM QUESTIONS AND ANSWERS

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- 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

<b>Answers:</b>
1-C            2-B            3-D            4-C
5-B            6-C            7-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*

SECTION A: PERSONAL INFORMATION		
<b>NAME</b>		
Last		
First	Middle Initial	
<b>HOME ADDRESS</b>		
Number, Street, Apt Number		
City	State	ZIP/Postal
Country		
Home E-mail Address		
Home Phone	Cell Phone	
APA Identification Number	Date of Birth (mm/dd)	
Company		
Address		
Business Phone	Business E-mail Address	
SECTION B: 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 FPC Examination 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.**

# Payroll 101: Foundations of Payroll and Payroll 201: Payroll Administration Certificate Programs 2012 Registration Form

American Payroll Association • Payroll Learning Centers  
233 S. 4th Street, 3rd Floor, Las Vegas, NV 89101-5785 — 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217 • Phone: (210) 224-6406 • Fax: (210) 224-6038

### Three Enrollment Options:

1. Register online\* at [offers.americanpayroll.org/101](http://offers.americanpayroll.org/101) or [offers.americanpayroll.org/201](http://offers.americanpayroll.org/201)
2. Fax\* form to (210) 224-6038
3. Mail form with your CHECK to  
API Fund for Payroll Education, Inc.  
c/o Payroll Learning Center  
660 North Main Avenue, Suite 100  
San Antonio, TX 78205-1217

\*Credit Card required

**Cancellations and Refunds:** (1) Refund computations will be based on the course time expressed in clock hours. (2) The effective date of termination for refund purposes will be the earliest of the following: (a) the last date of attendance; or (b) the date of receipt of written notice from the student. (3) If tuition and fees are collected in advance, \$100 shall be retained by the API Fund for Payroll Education, Inc./Payroll Learning Center. (4) If the student fails to enter the course, withdraws, or the course is discontinued at any time before completion, the student will be refunded the pro rata portion of tuition, fees, and other charges that the number of class hours remaining in the course after the effective date of termination bears to the total number of class hours in the course. (5) A full refund of all tuition and fees is due in each of the following cases: (a) if an enrollee is not accepted by the school; (b) if the course of instruction is discontinued by the school and this prevents the student from completing the course; or (c) if the student's enrollment was procured as a result of any misrepresentation in advertising or promotional materials of the school, or misrepresentations by the owner or representative of the school. (6) Refunds will be totally consummated within 15 days after the effective date of termination.

**Refund Policy for Students Called to Active Military Service:** A student of the school who withdraws from the school as a result of the student being called to active duty in a military service of the United States or the Texas National Guard may elect one of the following options for each program in which the student is enrolled: (1) if tuition and fees are collected in advance of the withdrawal, a pro rata refund of any tuition, fees, or other charges paid by the student for the program and a cancellation of any unpaid tuition, fees, or other charges owed by the student for the portion of the program the student does not complete following withdrawal; (2) a grade of incomplete with the designation "withdrawn-military" for the courses in the program, other than courses for which the student has previously received a grade on the student's transcript, and the right to re-enroll in the program, or a substantially equivalent program if that program is no longer available, not later than the first anniversary of the date the student is discharged from active military duty without payment of additional tuition, fees, or other charges for the program other than any previously unpaid balance of the original tuition, fees, and charges for books for the program; or (3) the assignment of an appropriate final grade or credit for the courses in the program, but only if the instructor or instructors of the program determine that the student has: (a) satisfactorily completed at least 90 percent of the required coursework for the program; and (b) demonstrated sufficient mastery of the program material to receive credit for completing the program.

I wish to attend:  Payroll 101     Payroll 201    (use a new form for each registration)

City: \_\_\_\_\_ Course Code: \_\_\_\_\_ Course Dates: \_\_\_\_\_

I am an APA MEMBER. Member's ID #: \_\_\_\_\_ \$1,554

I am a COLLEAGUE of an APA Member (at the same street address) ..... \$1,633  
 Colleague's ID #: \_\_\_\_\_  
 Member's Name: \_\_\_\_\_  
 Member's ID #: \_\_\_\_\_

I want to JOIN APA now and register at the member rate ..... \$1,808

Class Registration Fee at Member Rate.....	\$ 1,554
Annual Membership Dues** .....	\$ 219
One-time Membership Enrollment Fee.....	\$ 35
<b>Total.....</b>	<b>\$ 1,808</b>

I am NOT an APA Member or Colleague ..... \$1,868



\*\*Dues are subject to change without notice and are nonrefundable. Membership is on an individual basis; corporate memberships are not available. Members of the APA 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. 100% of membership dues are deductible as an ordinary business expense.

### Registrant's Information:

Name:  Ms.  Mr. \_\_\_\_\_

Title: \_\_\_\_\_ Organization: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State/Province: \_\_\_\_\_ Country: \_\_\_\_\_ Zip + 4-Digit/Postal Code: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax: \_\_\_\_\_  
(Area/Country Code) (Area/Country Code)

Email: (For official APA communications, registration confirmations, Payroll Currently, and PAYTECHonline) \_\_\_\_\_

Please indicate if you are:  CPA  PA (For NASBA reporting purposes)

If you have a disability or require special services, call (210) 224-6406, M - F, 8 a.m. - 6 p.m. CT at least 14 days in advance.

**Needed for new member enrollment:** Birth date: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

**Special Dietary Request:**  Vegetarian  Gluten-Free  Kosher

**Payment in U.S. dollars must accompany registration form.** Currency Converter: [www.americanpayroll.org](http://www.americanpayroll.org)

Pay Online     Check     Credit Card           

I authorize the API Fund for Payroll Education, Inc. to CHARGE my credit card. Card is: (check one)  Corporate     Personal

Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ Name on credit card: \_\_\_\_\_

Signature of cardholder: \_\_\_\_\_

Purchase Order #: \_\_\_\_\_ (government agencies/universities only)

### Supervisor's Certification (REQUIRED):

I certify that \_\_\_\_\_ (registrant's name) registering for above named class is or will potentially perform tasks related to the payroll department.

Supervisor's Signature \_\_\_\_\_

**Approved and regulated by the Texas Workforce Commission, Career School and Veterans Education Section, Austin, Texas.**  
 Authority for Data Collection: Texas Education Code, Section 132.055 and Texas Administrative Code, Section 807.1217(b)(2)(C), (D), and (E).

**Planned Use of the Data:** To provide evidence of receipt of that information which is required by law to be provided the student prior to enrollment.

**Course Outline, Transfers, Substitutions, Hotel Accommodations:** [www.americanpayroll.org](http://www.americanpayroll.org)  
 Students with unresolved problems with the Payroll Learning Center may contact: (1) San Antonio location: Texas Workforce Commission, 101 E. 15th St., Austin, TX 78778-0001 or, (2) Las Vegas location: Nevada Commission on Postsecondary Education, 1820 E. Sahara Ave., Suite 111, Las Vegas, NV 89104. Any holder of this consumer credit contract is subject to all claims and defenses which the debtor could assert against the seller of goods or services obtained pursuant hereto or with the proceeds hereof. Recovery hereunder by the debtor shall not exceed the amounts paid by the debtor hereunder.

**I have reviewed the course enrollment agreement and related materials (staff roster, course description, schedule and school policies, etc.) found at [www.americanpayroll.org/SALC-policy](http://www.americanpayroll.org/SALC-policy) and understand my rights and responsibilities as expressed in these documents.**

Student's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Last updated December 2011 EMT: BEW

<b>FOR OFFICE USE ONLY:</b> Date: _____		Order #: _____	Batch #: _____
Group: _____	Check #: _____	C/P: _____	Total: \$ _____
School Representative's Signature: _____		Date: _____	



# American Payroll Association

EDUCATION DIVISIONS — NEW YORK  SAN ANTONIO  LAS VEGAS

## LEARNING CENTER - FPC EXAM REGISTRATION:

9/11/2010 – 9/14/2012 Exam Fee: \$295.00

9/15/2012 – 9/13/2013 Exam Fee: \$300.00

\*APA ID # \_\_\_\_\_ \*Exam Date: \_\_\_\_\_

Ms.  Mr. \*First Name: \_\_\_\_\_ \*Last Name: \_\_\_\_\_

\*Pearson VUE ID: \_\_\_\_\_ (see instructions below; registrations submitted without a Pearson VUE ID will not be accepted)

- Go to [www.pearsonvue.com/apa](http://www.pearsonvue.com/apa)
- Click on the following button: Schedule Online
- Click on the following link: create a new web account
- Enter demographic information. Fields listed with an asterisk are required; this includes First Name, Last Name, Country of Residence, Address, City, State, Zip Code, Telephone, and E-mail Address.
- Once all of the demographic information is entered, click on the Next button at the bottom of the page.
- You will then be prompted to create a username (one that is unique to the Pearson VUE system); once the username is confirmed, please write down your username.
- Your temporary password will be e-mailed to you; once you log in for the first time, the system will auto-generate a more secure password.
- DO NOT attempt to schedule an exam on the Pearson VUE site. APA Learning Center exams must be scheduled through APA's Certification Department (see below).

Please note: Examinations will take place on Friday afternoon from 1 to 5 pm.

## MAILING ADDRESS:

Organization: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

ZIP Code: \_\_\_\_\_

\*Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

\*E-mail: \_\_\_\_\_

## PAYMENT INFORMATION: (payment must accompany your order)

Course Fee: \$ \_\_\_\_\_ + Exam Fee: \$ \_\_\_\_\_ = Total Amount Due: \$ \_\_\_\_\_

I authorize the American Payroll Association to charge my:  AMEX  VISA  MASTERCARD

Card #: \_\_\_\_\_

Exp. Date: \_\_\_\_\_ Card is: (check one)  Corporate  Personal

Name on Credit Card: \_\_\_\_\_ Signature of Cardholder: \_\_\_\_\_

Please fax this registration form to Membership Services at (210) 224-6038, or mail to APA, Attn: Membership Services, 660 North Main Avenue, Suite 100, San Antonio, TX 78205-1217. Please feel free to contact APA's Certification Department at (210) 226-4600 or e-mail [certification@americanpayroll.org](mailto:certification@americanpayroll.org) with any questions.

(\*required for processing)

### For Office Use Only:

Date: \_\_\_\_\_ Order #: \_\_\_\_\_ Batch #: \_\_\_\_\_ Group #: \_\_\_\_\_ Check #: \_\_\_\_\_ C/P: \_\_\_\_\_ Total \$: \_\_\_\_\_

Quick  
and Easy

# AMERICAN PAYROLL ASSOCIATION MEMBERSHIP ENROLLMENT FORM

**APA membership is on an individual basis; APA does not have corporate or institutional memberships.**

## ENROLL ME AS A MEMBER OF APA

\$219	One Year Membership Dues*
\$ 35	One-time Enrollment Fee**
\$254	Total

**ENCLOSED IS MY PAYMENT FOR \$254**

### Method of Payment

(Payment in U.S. dollars must accompany registration form.) If you are paying by credit card, please fill out the following.

I authorize the APA to charge my:



American Express



VISA



MasterCard

Card #

Exp. Date

Name on credit card

Signature of cardholder

**Make checks payable and mail to:** American Payroll Association Member Services

660 North Main Avenue, Suite 100 San Antonio, TX 78205-1217

Telephone: (210) 224-6406

E-mail [apa@americanpayroll.org](mailto:apa@americanpayroll.org)

Visit [www.americanpayroll.org](http://www.americanpayroll.org)



Membership enrollment by credit card may be faxed to (210) 224-6038. Become a member online at [www.americanpayroll.org](http://www.americanpayroll.org)

## PRIMARY ADDRESS (Please print or type)

Last Name

First Name

Middle Initial

Title

Organization

Address

City

State

ZIP+4 Digit/Postal Code

Phone (Area/Country Code)

Fax (Area/Country Code)

E-mail Address (for official APA communications)

Birth Date (month/day)

(Needed for new member enrollment)

## SECONDARY/HOME ADDRESS

Street

City

State/Province

ZIP+4 Digit/Postal Code

Country

Phone (Area/Country Code)

Fax (Area/Country Code)

Please submit a businesslike photograph for APA member records with your membership application. Return this form with remittance.

\*Dues subject to change without notice. 100% of APA membership dues are deductible as an ordinary business expense.

\*\*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.

### FOR OFFICE USE ONLY

Batch # \_\_\_\_\_ Group # \_\_\_\_\_ Order # \_\_\_\_\_ Date \_\_\_\_\_ Check # \_\_\_\_\_ C/P \_\_\_\_\_ Total \$ \_\_\_\_\_

# SPECIAL ACCOMMODATIONS REQUEST FORM

**PEARSON**

Any individual who has a physical or mental impairment or limitation described as a disability under the Americans with Disabilities Act (ADA) may request special examination arrangements.

Candidates who wish to request special accommodations for ADA should fax this form to Pearson VUE at (610) 617-9397. Certain documentation must be faxed along with this form, as detailed on page 12.

**All requests must first be approved by Pearson VUE. Candidates must wait for confirmation of the approval before scheduling an examination.**

## PLEASE PRINT CLEARLY

Date:		Daytime Telephone:	
Last Name:			
First Name:			M.I.:
Address:			
City:		State:	ZIP:
E-mail address:			
Description of Disability:			
<input type="checkbox"/> Recorder <input type="checkbox"/> Additional time <input type="checkbox"/> Reader <input type="checkbox"/> Separate testing room <input type="checkbox"/> Sign language interpreter			
<input type="checkbox"/> Other equipment or accommodation (please explain):			
Accommodations previously provided to you (list accommodation and purpose, such as "sign language interpreter for SAT examination"):			
Examination Name:			
<b>Candidates should contact Pearson VUE with questions about special accommodations.</b> Pearson VUE Special Accommodations • 5715 W. Old Shakopee Rd. • Bloomington, MN 55437 Phone (800) 466-0450 • TDD (866) 274-4777 • Fax (610) 617-9397			

Note: Only candidates who require special examination accommodations should use this form.



tax . employee . social security . federal . wages . calendar year . medicare . deductions .

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