



Preparing for the 2024 CPP and FPC Exams

Date: Wednesday, January 24, 2024 • **Time:** 1:00 – 2:00 p.m. ET • 12:00 – 1:00 p.m. CT
11:00 a.m. – 12:00 p.m. MT • 10:00 – 11:00 a.m. PT

Webinar Leader: Sally Hilton, CPP, Director of Payroll Administration and Training, PayrollOrg

Helpful Tips When Participating in Webinars:

- Once you are logged in the session, if you are having difficulty hearing the audio portion of the webinar, please refresh your browser and close any applications you have running in the background, such as your email, that may interfere with the audio streaming. You may also review PayrollOrg's [technical support FAQs](#). In addition, you may want to contact your Internet Service Provider or IT department for further troubleshooting.
- There will be question and answer opportunities throughout the live program. To ask a question, simply enter your question into the Question box on the right side of your screen.
- If you have any questions following this webinar in regards to the subject matter presented, PayrollOrg members and subscribers can log in to [The Payroll Community](#) and ask their questions in the Open Forum. In addition, members can use the Ask the Expert feature in [The Payroll Community](#).

Evaluation Survey & Certificate of Participation

We look forward to receiving your feedback and comments. An online Evaluation Survey will display immediately after the live webinar ends. After completing a brief survey, you will be emailed the Certificate of Participation. For those viewing an On-Demand webinar, an online Evaluation Survey with the Certificate of Participation will be emailed to the registered participant 48 hours after the viewing period has expired for each segment.

Event Policies

Please see PayrollOrg's [policies](#) regarding transfers, substitutions, cancellations, and refunds.

This material is distributed with the understanding that the publisher and author are not engaged in rendering legal, accounting, or other professional services. If legal advice or other professional assistance is required, the service of your attorney or certified public accountant should be sought. Readers are encouraged to consult with appropriate professional advisors for advice concerning specific matters before making decisions affecting their individual operations. The publisher disclaims any responsibility for positions taken by practitioners in their individual cases or for any misunderstanding on the part of readers.

©2024, API Fund for Payroll Education, Inc.

All rights reserved. No portion of this text can be reproduced without prior written permission of the API Fund for Payroll Education, Inc.

Preparing for the 2024 CPP and FPC Exams

Success in taking the Certified Payroll Professional (CPP) or Fundamental Payroll Certification (FPC) exam requires exam candidates to:

- Understand which exam to take
- Adequately prepare for the exam
- Reduce test-taking anxiety

Why Take the Exam?

The pressures of economic and legislative developments on the payroll function have broadened the scope of payroll beyond its basic purpose of paying employees. Today's payroll professional uses the latest processing technologies for executing the payroll and interfaces with other functions inside and outside the organization. Payroll has come under a wide array of mandates, from the federal income tax withholding that affects nearly all employees to salary deferrals into retirement plans, IRS lock-in letters, and new regulations. Payroll is the most highly regulated area of a business in the U.S.

Once a technical skill, payroll has developed into a professional discipline. Payroll professionals must be knowledgeable in all aspects of payroll, stay apprised of changes in processing technologies, and, through independent research, remain current with the legislative and regulatory environment applicable to their organizations. Payroll professionals must be proficient in all aspects of taxation and tax reporting, information technology, human resources, benefits, and accounting as each of these relates to the payroll environment. Today's payroll professional functions as an integral member of the management team, involved in many issues affecting today's corporate operations.

Since 1985, PayrollOrg (PAYO) has offered certification to recognize those who have achieved a professional skill level. The purpose of the certification is to set the industry standard of knowledge, to utilize certification as a competency measurement for employers, to encourage professional growth and individual study within the payroll community, and to formally recognize those colleagues who have met the requirements of PayrollOrg's Certification Board.

You do not have to be a PayrollOrg member to register for or take these examinations.

Deciding Which Exam to Take

The Fundamental Payroll Certification (FPC) is a certification credential for payroll beginners, those new to U.S. payroll, sales professionals/consultants serving the payroll industry, systems analysts/engineers supporting payroll systems, and payroll service provider's client representatives in positions requiring payroll knowledge. Payroll experience is not required to take this exam. The FPC is open to all those who wish to demonstrate a baseline of payroll competency. This examination can be passed with no payroll experience; however, textbook knowledge is a must.

The Certified Payroll Professional (CPP) is a certification credential for those with extensive payroll knowledge and experience. PAYO's Certification Board requires that payroll professionals fulfill one of several eligibility criteria before they are eligible to take the CPP exam.

CRITERIA 1:

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

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

CRITERIA 2:

Before a candidate takes the CPP examination, the payroll professional has been employed in the practice of payroll as defined in Criteria 1 for at least the last 24 months, and has completed within the last 24 months, ALL the courses within ONE of the following three options offered by PayrollOrg:

Option 1

- Payroll Practice Essentials
- Intermediate Payroll Concepts
- Advanced Payroll Concepts
- Strategic Payroll Practices

Option 2

- Payroll 101: Foundations of Payroll Certificate Program
- Payroll 201: Payroll Administration Certificate Program

Option 3

- Certified Payroll Professional Boot Camp (a 21-session virtual course *delivered exclusively by PayrollOrg*)

CRITERIA 3:

Before a candidate takes the CPP examination, the payroll professional has been employed in the practice of payroll as defined in Criteria 1, for at least the last 18 months, **has obtained the FPC designation**, and has completed within the last 18 months, **ALL** of the courses within **ONE** of the following three options offered by PayrollOrg:

Option 1

- Intermediate Payroll Concepts
- Advanced Payroll Concepts
- Strategic Payroll Practices

Option 2

- Payroll 201: Payroll Administration Certificate Program

Option 3

- Certified Payroll Professional Boot Camp (a 21-session virtual course *delivered exclusively by PayrollOrg*)

Levels of Certification

FPC	CPP
Introductory/basic	Mastery/complex
Textbook knowledge	Apply knowledge
No experience	Experienced only
150 exam questions	190 exam questions
3-hour exam	4-hour exam
4,600+ FPCs as of 12/18/2023	10,000+ CPPs as of 12/18/2023
Established - Fall 2000	Established - Spring 1985
No eligibility requirements	Must meet one of three criteria
3-year period to recertify. Must earn at least 60 qualified/ approved Recertification Credit Hours (RCHs) or retake the exam	5-year period to recertify. Must earn at least 120 qualified/ approved Recertification Credit Hours (RCHs) or retake the exam

Adequate Preparation

To begin preparation, successful exam candidates must know their baseline of payroll knowledge as it pertains to the body of knowledge to be tested.

The following table shows the percentage of CPP and FPC exam content for each category of the Payroll Body of Knowledge in the examination process.

Payroll Body of Knowledge Domain	CPP Exam Content	FPC Exam Content
I. Core Payroll Concepts	24%	29%
II. Compliance/Research and Resources	16%	17%
III. Calculation of the Paycheck	20%	24%
IV. Payroll Process and Supporting Systems and Administration	12%	7%
V. Payroll Administration and Management	10%	7%
VI. Audits	9%	8%
VII. Accounting	9%	8%

How can I find more details than the seven domains on what will be tested?

The committees that prepare the exams have developed knowledge, skills, and abilities (KSA) statements for the CPP and FPC exams. Each question on the exam is tied to one of these statements.

- The CPP exam’s KSA statements can be found at: [https://www.payroll.org/education-certification/certification/certified-payroll-professional-\(cpp\)/cpp-exam-content-outline](https://www.payroll.org/education-certification/certification/certified-payroll-professional-(cpp)/cpp-exam-content-outline)
- The FPC exam’s KSA statements can be found at: [https://www.payroll.org/education-certification/certification/fundamental-payroll-certification-\(fpc\)/fpc-exam-outline](https://www.payroll.org/education-certification/certification/fundamental-payroll-certification-(fpc)/fpc-exam-outline)

What can I use to study?

The CPP and FPC Candidate Handbooks contain bibliographies listing the following study tools.

FPC Exam

PayrollOrg Education (Instructor-led and/or electronic)
Information found on the education page of PAYO’s website at https://www.payroll.org/education-certification/courses-seminars
<ul style="list-style-type: none"> • PayTrain Fundamentals® (self-study or instructor guided) • PayTrain® (self-study or instructor guided) • PayTrain College and University® Program • Payroll Practice Essentials (virtual) • Payroll 101: Foundations of Payroll Certificate Program (virtual or instructor-led) • Fundamental Payroll Certification (FPC) Boot Camp (virtual) • Calculating Paychecks (virtual)
PayrollOrg Publications (Information found on the publication page of PAYO’s website at https://www.payroll.org/compliance/books-products)
<ul style="list-style-type: none"> • The Payroll Source® • Payroll Practice Fundamentals • The Guide to Successful Electronic Payments
Other Publications
<ul style="list-style-type: none"> • Bloomberg Tax <i>Payroll Library</i> • Thomson Reuters <i>Payroll Guide</i> and <i>Checkpoint Edge</i> • Wolters Kluwer <i>Payroll Management Guide</i> • Wolters Kluwer <i>PayrollOrg Basic Guide to Payroll</i> • Customer Service for Dummies • Accounting for Dummies

<p>Department of Labor, Wage and Hour Division Publications (download these Fact Sheets from https://www.dol.gov/agencies/whd/fact-sheets)</p>
<ul style="list-style-type: none"> • #23: Overtime Pay Requirements of the FLSA • #22: Hours Worked Under the FLSA • #21: Recordkeeping Requirements Under the FLSA • #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the FLSA
<p>Internal Revenue Service Publications (You may download these publications from https://www.irs.gov/publications)</p>
<ul style="list-style-type: none"> • Circular E, Employer's Tax Guide (#15) • Federal Income Tax Withholding Methods (#15-T) • Employer's Supplemental Tax Guide (#15-A) • Employer's Tax Guide to Fringe Benefits (#15-B) • Taxable and Nontaxable Income (#525)

CPP Exam

<p>PayrollOrg Education (Instructor-led and/or electronic) Information found on the education page of PAYO's website at https://www.payroll.org/education-certification/courses-seminars</p>
<ul style="list-style-type: none"> • PayTrain® (self-study or instructor guided) • PayTrain College and University® Program • Payroll Practice Essentials (virtual) • Intermediate Payroll Concepts (virtual) • Advanced Payroll Concepts (virtual) • Strategic Practice Practices (virtual) • Implementing Payroll Best Practices (virtual) • Payroll System Selection and Implementation (virtual) • Strategic Leadership Certificate Program (virtual) • Payroll 101: Foundations of Payroll Certificate Program (virtual or instructor-led) • Global Payroll Management Certificate Program (virtual) • Advanced Global Payroll Management Certificate Program (virtual) • Payroll 201: Payroll Administration Certificate Program (virtual or instructor-led) • Certified Payroll Professional Boot Camp (virtual) • Calculating Paychecks (virtual)
<p>PayrollOrg Publications (Information found on the publication page of PAYO's website at https://www.payroll.org/compliance/books-products)</p>
<ul style="list-style-type: none"> • The Payroll Source® • Payroll Source Plus® • Payroll Practice Fundamentals • The Guide to Successful Electronic Payments
<p>Other Publications</p>
<ul style="list-style-type: none"> • Bloomberg Tax <i>Payroll Library</i> • Thomson Reuters' <i>Payroll Guide</i> and <i>Checkpoint Edge</i> • Wolters Kluwer <i>Payroll Management Guide</i> • Wolters Kluwer <i>PayrollOrg Basic Guide to Payroll</i> • Customer Service for Dummies • Accounting for Dummies • Human Resources Kit for Dummies
<p>Department of Labor, Wage and Hour Division Publications (download these Fact Sheets from https://www.dol.gov/agencies/whd/fact-sheets)</p>

- #23: Overtime Pay Requirements of the FLSA
- #22: Hours Worked Under the FLSA
- #21: Recordkeeping Requirements Under the FLSA
- #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the FLSA

Internal Revenue Service Publications (You may download these publications from <https://www.irs.gov/publications>)

- Circular E, Employer's Tax Guide (#15)
- Federal Income Tax Withholding Methods (#15-T)
- Employer's Supplemental Tax Guide (#15-A)
- Employer's Tax Guide to Fringe Benefits (#15-B)
- Taxable and Nontaxable Income (#525)
- Reporting Tip Income (#531)

A significant number of questions on both exams require knowledge of payroll calculations. Many of PayrollOrg's educational programs cover these calculations.

Have a thorough knowledge of the calculation steps for the following:

- Regular rate of pay
- Overtime premium rate and overtime premium pay
- Federal income tax withholding (using the percentage, wage bracket, aggregate, optional flat-rate, and mandatory flat-rate methods)
- Social security and Medicare taxes
- Employer paid federal unemployment taxes

What about those payroll calculations?

Both the CPP and FPC exams test your knowledge of payroll calculations (e.g., overtime premium, gross pay, federal income tax withholding, social security and Medicare taxes, net pay). Even though payroll systems automate calculations when paying employees, fully rounded payroll professionals must know how to make the calculations the systems perform. If you suspect you are weak in any of these areas, PayrollOrg's *Payroll Practice Essentials*, *Payroll 101*, and *Calculating Paychecks* courses can guide you through the calculation process.

Must I memorize all the tables and rates?

No. Tables required to answer questions are provided as an examination supplement within the testing software. Please refer to the Exam Supplements section of the Candidate Handbook for the most updated list. Examples of tables included during the exam are:

- Table for Annual Lease Value
- IRS Publication 1494
- IRS Uniform Premium Table 1 (for group-term life benefits)
- Tax Tables and Worksheets for Wage Bracket Method of Withholding
- Tax Tables and Worksheets for Percentage Method Withholding
- Withholding Adjustment for Nonresident Alien Employees

However, know the following rates:

- Federal minimum wage
- Social security wage base
- Social security tax rate
- Medicare tax rate
- Additional Medicare Tax rate
- Optional flat tax rate
- Mandatory flat tax rate
- FUTA tax rate
- FUTA wage base
- 401(k)/403(b) elective deferral limit
- 401(k)/403(b) catch-up limit
- Standard business mileage rate
- Health FSA contribution limit
- Other related items

Final points on preparation

Spend your test preparation time appropriately based on the percentage of questions in each domain of the body of knowledge. For example, only 9% of the CPP exam questions are on accounting, 8% for the FPC exam, so you should not spend 30% of your test preparation time in this area.

Important dates

Testing Session	Registration Window	Testing Period	Tested on Tax Laws and Regulations as of
Spring 2024	November 6, 2023 – April 19, 2024	January 8 – April 20, 2024	January 1, 2023
Fall 2024	July 3 – October 4, 2024	September 7 – October 5, 2024	January 1, 2024

Mid-year legislative and regulatory changes are NOT reflected on that year's exam.

North American residents can also register and test from their home or office using **OnVUE**, an online proctoring exam delivery system. <https://www.payroll.org/education-certification/certification/onvue>

If attending a class at PayrollOrg's Payroll Learning Center in Las Vegas, the FPC exam is available after each Payroll 101: Foundations of Payroll Certificate Program. The CPP exam is available after each Payroll 201: Payroll Administration Certificate Program. Exams administered through September 6, 2024, feature questions based on federal laws and regulations in effect as of January 1, 2023. Exams administered from September 7, 2024, through September 5, 2025, feature questions based on federal laws and regulations in effect as of January 1, 2024. Walk-in registrations for the exams are not allowed and candidates must be registered for a course to be able to test at the PayrollOrg Learning Center.

Submitting your application

Complete the CPP application corresponding to criteria 1, 2, or 3. Candidates are required to submit their applications to PayrollOrg prior to paying and registering for the CPP exam by one of the following submission options:

1. Online (preferred, faster)
[Payroll.org/applyforcpp](https://www.payroll.org/applyforcpp)
2. Email
payoexam@payroll.org
Subject line: CPP Exam Application
3. Fax
210-224-5814
Attention: CPP Exam Application

By submitting your application, you authorize the PAYO Certification Board to contact the supervisor who signed the *Employer Verification* section of your application to substantiate your eligibility. The Certification Board reserves the right to audit applications to verify applicant eligibility. PAYO membership is not required to take this exam.

The FPC application must also be completed and submitted to PayrollOrg before paying and registering to take the exam using any of the options previously mentioned. Use URL [Payroll.org/applyforfpc](https://www.payroll.org/applyforfpc). If submitting your application by email or fax, use the subject line or attention line: FPC Exam Application.

After submitting your application, you will be notified by email of your application status. If you do not receive an email, it could have been blocked due to filters and/or firewalls set up by your organization's IT department. Check your application status at [Payroll.org/certdashboard](https://www.payroll.org/certdashboard) or call PayrollOrg's Customer Service at 210-226-4606 if you have questions about your pending application.

A candidate has one year from the date of the approval of an exam application to schedule and complete testing. After one year has passed or the candidate completes the exam, whichever occurs first, a new exam application must be submitted to take the exam.

Paying for the exam

After your application has been approved, you will receive a notice that you can pay the fee online to take the exam.

When can I register for the exam?

After paying your exam fee, you can register for the date and location you will take the exam using the Certification Dashboard. Registration for each exam window begins approximately two and one-half months before the first day the exam is administered.

The most popular dates to take the exams are Friday and Saturday during the last week of the exam window. There are a limited number of seats available, and these dates fill quickly. If you want to take the exam on a specific date, register for that date as early as possible. If you determine you are not ready to take the exam when originally scheduled, exam registrations can be cancelled as late as one business day prior to the date you are registered to take the examination, but a cancellation fee will be assessed for any cancellation fewer than 30 days before the scheduled exam date.

Review the candidate handbooks carefully and in their entirety before you register for the exam. Exceptions are not made for candidates who do not read the appropriate handbook. Please download the handbooks for free at the following locations:

- FPC Candidate Handbook – <https://www.payroll.org/fpc>
- CPP Candidate Handbook – <https://www.payroll.org/cpp>

Exam registration

PAYO offers the FPC and CPP exams worldwide. As a result, there are differences in the registration process based on where you plan to take the exam. You must first complete the exam application online, submit it to PayrollOrg, and receive approval *before* you pay for or make exam appointment reservations. Applications are not accepted at Pearson VUE testing centers.

Next, you will be required to know the location (exam series name) to make certain you register for the correct exam. The following table provides the codes for each area.

FPC Exam		CPP Exam	
Location	Code	Location	Code
Northern Americas	FPC-N America	Northern Americas	CPP-N America
Payroll Learning Center	FPC-LC	Payroll Learning Center	CPP-LC
Military	FPC-INTL/MILITARY	Military	CPP-INTL/MILITARY
Europe, Middle East, Africa, Asia-Pacific, and South America	FPC-INTL/MILITARY	Europe, Middle East, Africa, Asia-Pacific, and South America	CPP-INTL/MILITARY
OnVUE Online Proctored	FPC-Remote	OnVUE Online Proctored	CPP-Remote

Taking the exam online from your home or office

PayrollOrg partners with Pearson VUE to allow candidates in North America to take the certification exams remotely from their homes or offices. OnVUE is Pearson VUE's online proctoring exam delivery system. It leverages artificial intelligence, in combination with live monitoring, to ensure exams are protected using state-of-the-art technology. These exams should be treated like an exam at a physical test center. Strict rules are enforced, which include zero interruptions, or the proctor may terminate the exam, and all fees are forfeited.

Candidates must review OnVUE's Frequently Asked Questions, the Step-by-Step Guide to Online Testing, and the PayrollOrg OnVUE exam delivery page for information regarding system requirements and policies.

Learn more at: <https://www.payroll.org/exam>.

Reducing Exam Anxiety

Even though you may have spent appropriate time studying the subject matter being tested on the FPC/ CPP exams, it may have been many years since you last took a formal test – there may be test anxiety!

The key to success for dealing with anxiety when taking an examination is relaxation. Below are some helpful hints for reducing anxiety and creating a relaxed testing atmosphere.

- Make sure you are well rested the day of the examination. Do not stay up late studying the night before the examination. Last-minute cramming increases anxiety and can result in confusion. If possible, limit the amount of time you spend studying the night before the examination.
- Practice using the calculator you'll use during the examination. Use it at work and while you are studying. Your calculator should be battery-powered, so make sure you have fresh batteries.

How is the test organized?

Every test question is a four-part, multiple-choice question. Always choose the BEST answer to the question. Read each examination question carefully. Be aware of questions that contain capitalized words such as BEST, NOT, ALWAYS, NEVER, MUST, and EXCEPT. Those words are to better direct you to the meaning of the question to answer it correctly.

The exam is randomly generated; therefore, the test questions appear in any order.

Do not spend an excessive amount of time guessing at a question's answer. If a question stumps you, mark it for review and go to the next question. After completing the remaining questions, if time allows, go back and review the marked question(s).

Each question requiring calculation has incorrect answers that can be derived by using an incorrect method. If time is available, recheck your calculations. Write the steps you have taken in deriving the calculations using the erasable pen and whiteboard provided by the test center. Please note that physical scratch paper and physical calculators are not allowed if taking an online proctored exam, but virtual tools are made available through the OnVUE platform. For more information, visit <https://www.payroll.org/exam>.

Verify all answers to gross-up questions.

Be aware of the time remaining while taking the examination. Use the clock within the testing application or pay special attention to the time.

Do different questions have different scoring values?

No, every question has the same value toward successfully passing the exam. It is better to guess at a question you are unsure of, than to spend a significant amount of time on a question and not finish the exam. Not answering a question is the same as answering the question incorrectly.

How does the testing software work?

Examinations are administered electronically and include a brief tutorial on the examination software, allowing time to become familiar with the electronic supplements containing the tables needed to complete the exam. After checking in at the testing center and being assigned a computer, you will have 15 minutes to practice the tutorial before the exam begins.

The tutorial allows you to practice:

- using the examination supplement
- marking the correct answer
- navigating between questions and marking questions for review
- monitoring the time you have remaining
- using the virtual calculator and whiteboard (if testing remotely)

If you have questions about the test navigation, ask the test proctor. The proctor can only answer questions before the start of the exam.

Where is the testing center?

After your application has been approved and you have paid for the exam, you may schedule your exam appointment. Within 24 hours of scheduling your exam appointment, you will receive an email containing the exact location of the testing center. If possible, schedule a field trip to the location to determine how long it will take to travel to the center. On test day, arrive at the testing center at least 30 minutes before your scheduled exam time. For online proctored exams, you will take the exam from your home or office; see our website at <https://www.payroll.org/exam> for details regarding remote testing.

Other hints

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

Testing center rules

- You must bring to the testing center on examination day the following:
 - Two forms of identification (check the Candidate Handbook for acceptable forms of identification) matching your registration information
 - Proof of name change (if your name has changed since the time of the reservation) in the form of a marriage certificate, etc.
 - Military candidates must present their military IDs to enter military testing locations
- You may not take valuables or personal belongings such as wallets, purses, firearms or other weapons, hats, bags, coats, books, and/or reference materials into the examination room. Most, but not all, testing centers have a secured storage area. **However, Pearson VUE and PayrollOrg are not responsible for lost, stolen, or misplaced personal items.**
- Candidates may NOT bring a pen or writing tool to the examination. A laminated booklet and erasable marker will be provided at the testing center and will be collected at the end of the examination.
- An electronic examination supplement (i.e., tax tables) needed for completing some of the exam questions will be included in the examination software.
- Earplugs are available at each testing center. If desired, please ask for them before the exam begins. Earplugs and headphones are not allowed during online proctored examinations.

Suggested materials

- You are encouraged, but not required, to use a calculator during the examination. Candidates may bring their own calculator or request one from the Test Center Administrator. The calculator must be a silent, non-printing, battery-powered calculator. **Programmable scientific calculators with tax keys or any alphabetic keypads 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 test centers may not be bright enough to activate solar calculators. Put new batteries in the calculator before taking the exam. Practice with the calculator to ensure you are comfortable and understand the calculator's features.
- **Online proctored exams ONLY:** Physical scratch paper and physical calculators **are not allowed**, but virtual tools are made available through the OnVUE platform. Prior to the start of the exam, candidates will be asked to take a tutorial that explains the use of the virtual calculator and virtual whiteboard.
- Direct Translation Only Dictionaries that do not include definitions are permitted in the testing centers only, but not during online proctored testing.

Individual breaks

- **Test centers ONLY:**
 - No group breaks are scheduled during the examination. You are permitted to take individual breaks at the proctor's discretion, but no additional time will be allotted for you to complete the examination.
 - If you need to take medication during the examination, please discuss it with the proctor when checking in. If you are permitted by the proctor to leave the examination room for a break, you will be escorted while outside of the examination room. You may not take any examination materials with you, and you must not speak with anyone while on your break. If you fail to follow this policy, you will be denied readmittance, will forfeit all fees paid, and your examination will not be scored.

- **Online proctored exams ONLY:**
 - Online proctored exams are divided into two sections. Candidates will have a timed 10-minute break once they complete section one of the exam. There will be a clock to countdown the break time. Candidates must return to the exam before the break time ends. Unscheduled breaks are not allowed during the exam for any reason. Candidates understand and agree that if they take a break and leave the view of the web-cam or leave the room, the exam will be invalidated, they will not be allowed to resume the exam, and will forfeit all exam fees.

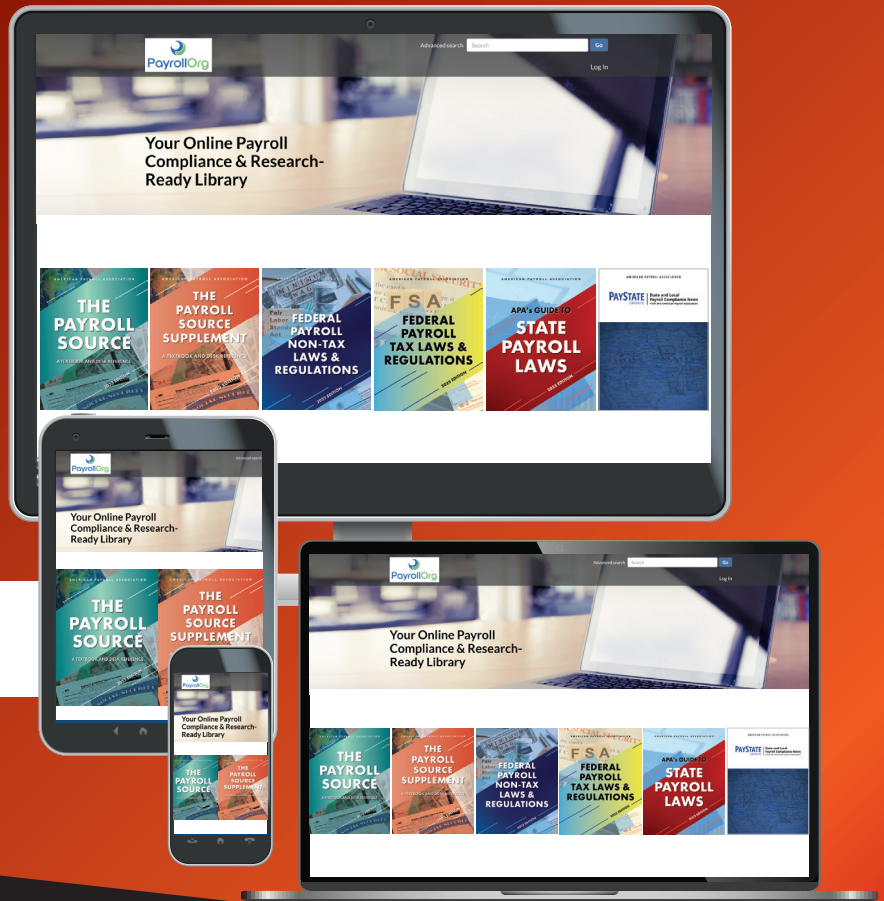
Overview

To better prepare you for taking the examination, please follow these steps.

1. Download the most recent version of the CPP or FPC Candidate Handbook. This document contains all the necessary information to guide you in preparing for the examination.
2. Complete and submit your Application for Certification by Examination to PayrollOrg. (CPP candidates must first review their exam eligibility.)
3. Pay for the exam and register for your exam location, date, and time.
4. After passing the exam, you will receive an email with instructions to order your certificate or share your digital badge.
5. Recertify by obtaining pre-approved Recertification Credit Hours (RCHs). Learn more about recertification at <http://www.payroll.org/recertification>

PAYROLL SOURCE PLUS®

YOUR ONLINE PAYROLL COMPLIANCE & RESEARCH-READY LIBRARY



PayrollOrg's most robust collection of payroll compliance resources is available on a virtual platform, the **PayrollOrg Bookshelf**. This **online subscription-based reference library** provides you with the federal and state laws, regulations, and information to keep your company's payroll operations in compliance.

PAYROLL SOURCE PLUS® INCLUDES:

- *The Payroll Source®* (and a study guide version)
- *Federal Payroll Tax Laws & Regulations*
- *Federal Payroll Non-Tax Laws & Regulations*
- *Guide to State Payroll Laws*
- *PayState Update*

SAVE MONEY THROUGH MULTI-USER LICENSES, AVAILABLE WHEN YOU HAVE THREE OR MORE USERS!



Order yours today at Payroll.org/source