



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



All candidates **must** read this handbook before taking the FPC Certification exam.

FUNDAMENTAL PAYROLL CERTIFICATION

Examination Candidate Handbook

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EXAM DATES

Fall 2008

September 13 to October 11, 2008

Spring 2009

March 28 to April 25, 2009



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

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

Web site

www.pearsonvue.com
formerly
www.promissor.com

ALL CANDIDATES MUST READ THIS HANDBOOK BEFORE TAKING THE FPC CERTIFICATION EXAMINATION.

This handbook contains information that you will need to make an examination reservation and maintain your certification. You may obtain additional copies of this handbook by calling the Certification Office of the American Payroll Association (APA) at (210) 226-4600, or by downloading it from the APA website (www.americanpayroll.org/certification).

ABOUT THIS CERTIFICATION HANDBOOK

This handbook contains complete information about the Fundamental Payroll Certification (FPC) Examination. It explains the eligibility requirements that you must meet to take the examination and provides information about making an examination reservation and receiving examination results. In addition, this handbook provides a suggested bibliography, study guide, and a general content outline of the examination.

Please read this handbook completely and carefully before you contact APA or Pearson VUE with questions. It is critical that you strictly adhere 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 Fundamental Payroll Certification (FPC) Program is sponsored by APA and administered by the FPC Committee of the APA's Certification Board.

ABOUT PEARSON VUE

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

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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.

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 15.

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 16.

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 for each testing window.

The Exam

The FPC Examination is offered at more than 200 test centers in the United States and Canada during two testing periods: Fall 2008 and Spring 2009.

Successful completion of the Fall 2008 or Spring 2009 examination requires demonstration of the knowledge of payroll practice and applicable regulations effective as of January 1, 2008. For the Fall 2008 and Spring 2009 examinations, tables and forms required to answer questions will be those effective January 1, 2008 and will be provided as an examination supplement with the examination.*

The Format of the Exam

The FPC Examination will be administered electronically, and you will have three (3) hours to complete it. The examination consists of 150 multiple-choice questions, including 25 of which 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. **You are advised to answer all examination questions.**

The questions are designed to test your payroll knowledge and your ability to apply that knowledge to the payroll environment. **An examination supplement containing tables required to correctly answer some questions will be provided at the Pearson VUE test center.** 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 Questions and Answers* can be found on page 17.

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 who use a method called item mapping. The *item-mapping* process incorporates actual performance of the examination questions by graphically presenting the difficulty of questions in the test bank. This graphic presentation, or item map, displays questions along a scale based on their difficulty. The panel then judges the performance of a minimally qualified candidate with regard to the examination questions displayed on the item map. The cut score study concludes when the panel reaches agreement on which questions have a high likelihood of being answered correctly, and which have a low probability of being answered correctly by a minimally qualified candidate. Using this process, the panel recommends the passing score to the 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.

NOTE

This year's 2008 Form W-2 will be applicable for the Fall 2008 and Spring 2009 examinations.

* If you do not receive a Fall 2008 – Spring 2009 Examination Supplement at the test center before you take the examination, immediately request one from the proctor. This supplement is a reproduction of all necessary IRS tax tables needed for the calculation of certain exam questions.

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 different forms for the FPC Examination for each testing window, 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 19 of this handbook. It must be submitted at the Pearson VUE test center.

ATTAINMENT OF CERTIFICATION

If you pass the FPC Examination and accept the APA Code of Ethics (see *page 18*), you will receive a certificate and will be entitled to use the “FPC” designation (Fundamental Payroll Certification) after your name.

APA Membership

National APA members who successfully complete the FPC exam will receive the FPC lapel pin *ten (10) to twelve (12) weeks following the close of the testing window*. You will be asked to provide **your** APA membership information when you contact Pearson VUE to make your examination reservation.

If you are not an APA National member, you can qualify to receive the FPC lapel pin by completing the *APA Membership Form* (see *page 21*).

Denial and 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

*APPEALS

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

The FPC designation is valid for three (3) full calendar years following the year in which certification was originally or previously obtained. For example, certifications awarded in 2006 will expire on December 31, 2009. The certifications of individuals certified, or recertified, during 2008 will expire on December 31, 2011. Current FPCs may recertify by retaking and passing the FPC Examination or by meeting the Recertification Credit Hour (RCH) requirements.

The APA will mail all FPCs an advance notice of their applicable renewal deadline during the month of March of the year in which they are scheduled to recertify. A second notice including complete instructions will be sent by November 1 of the year in which they are scheduled to recertify. Please contact APA's certification office if you do not receive this notice by November 10. **It is the responsibility of each FPC to contact APA Membership Services to report name and mailing address changes before the deadline to ensure accurate and timely mail delivery of recertification materials.**

RECERTIFICATION BY EXAMINATION

FPCs choosing to recertify by examination must pass the FPC Examination during the third year of their original or previous certification. 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.

RECERTIFICATION BY CONTINUING EDUCATION

FPC continuing education credits are tracked as Recertification Credit Hours (RCHs). To recertify via continuing education, an FPC must accrue, 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 any 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 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 qualifies as payroll-related in one of two 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. After successfully completing the FPC exam, new FPCs will receive a recertification file folder detailing the recertification requirements. To request approval of a course prior to attending, e-mail the content and agenda to certification@americanpayroll.org.

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.

EXAM FEE AND RESERVATIONS

You are responsible for knowing all regulations regarding the examination fee and reservations as presented in this handbook.

EXAM FEE

You must pay the examination fee at the time of reservation by credit card, debit card, or electronic check. If you cannot use any of these payment options, please telephone Pearson VUE to arrange to pre-pay the examination fee. **Payment will not be accepted at the Pearson VUE test center. The examination fee is \$290 for all candidates**

You are responsible for the examination fee once you have made an examination reservation. 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*.

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.

Vouchers

Candidates who cannot use any of the payment options listed under Exam Fee may purchase a voucher. The number listed on this voucher will be accepted by Pearson VUE as payment of the examination fee. If you wish to purchase a voucher you should send a *Voucher Request Form* (see page 29) to Pearson VUE along with proper payment. Pearson VUE will process voucher requests within one (1) week of receipt. Since vouchers **are valid for one (1) year from the issue date**, you should feel free to request them even before Pearson VUE begins taking examination reservations.

EXAM RESERVATIONS

Since each test center maintains its own examination schedule (based on overall demand), **it is wise to contact Pearson VUE early to ensure a reservation during the exam testing period**. Reservations for both the Fall 2008 and Spring 2009 FPC Examination administrations will be taken as detailed in the following chart:

Session	Begins taking Reservations	Stops Taking Reservations
Fall 2008	July 7, 2008	October 8, 2008
Spring 2009	January 26, 2009	April 22, 2009

Seating is extremely limited during weekends and the last two (2) weeks of the period, so you should make a reservation early. **Walk-in examinees are prohibited**. To find a test center location near you, go to www.pearsonvue.com and under "Select Your Category" select "Financial Services". Under "Select Your Program" scroll down and select American Payroll Association (APA) and then select *Locate Test Center* under **Testing Services**. If testing in Canada, simply select *Canada* to find the nearest Canadian test center location. You can then find the nearest locations by choosing from state/province, zip code/postal code, test center, or map.

THE TEST CENTER TIMES AND LOCATIONS ARE SUBJECT TO CHANGE.

Online Reservations

Pearson VUE encourages you to make your reservation online, a method that is faster, more convenient, and provides instant confirmation of your examination date and time. To make an online reservation, visit www.pearsonvue.com and, under “Select Your Category”, select “Financial Services”. Under Select Your Program, select *American Payroll Association (APA)* to go to the APA page, then under “Testing Services” select *Register for an Exam*. You will then be prompted to enter your candidate ID and password, or if you are a new user, to create a new account. (You may use your ID and password if you registered for the FPC or CPP exam during a testing window since Fall 2002.) New users will be asked to submit some personal information (name, address, etc.), after which they will immediately receive an ID and password. Please provide your full name as it should be displayed on the certificate APA provides to all successful candidates along with the appropriate mailing and email addresses. Double check that all contact information is current and accurate.

After you have logged in, under *My Tasks* on the left of the screen, select *Schedule a Test*. You will be prompted to select a test program from the drop down menu, select *American Payroll Assoc. (APA)* and the name of the examination you wish to take (Fundamental Payroll Certification). Then press continue. You must also enter your APA number, if applicable, in the appropriate fields. You will see a list of available sessions, from which you will be prompted to select the test 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 no later than three (3) business days before the desired examination date. 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, you should log in as noted above and select *View Schedule*, which will enable you to view your reservation and allow 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 four (4) days before the scheduled examination date, as detailed in *Change/Cancel Policy*.

Phone Reservations

Call (800) 470-8757 at least three (3) business days before the desired examination date to make an examination reservation.

CALL CENTER HOURS	
Monday – Friday	8 am – 11pm
Saturday	8 am – 5 pm
Sunday	10 am – 4 pm

Eastern Time

Before calling you should have available the following:

- Your full name and street address, e-mail address, social security number (optional), daytime telephone number, and date of birth.
- The examination date and test center location you desire. To find a test center location near you, go to www.pearsonvue.com and under “Select Your Category” select “Financial Services”. Then under “Select Your Program” select *American Payroll Association (APA)* and then select *Locate Test Center* under **Testing Services**. You can then find the nearest locations by choosing from state, zip code, test center, or map.
- Your last score report (if retaking the examination in a subsequent exam window).

THE TEST CENTER TIMES AND LOCATIONS ARE SUBJECT TO CHANGE.

For an exam on:	Candidates must call by the preceding:
Thursday	Monday
Friday	Tuesday
Saturday	Wednesday
Monday	Friday
Tuesday	Saturday
Wednesday	Sunday

Schedule is subject to change. Reservations are made according to test center capacity and availability.

A representative will help you select an examination date and location, provide directions to the test center you choose, and will answer your questions regarding the examination. You may use the following space to record the information provided by the Pearson VUE call center representative with whom you speak.

Confirmation Number
Examination Date and Time
Test Center

If you provided an e-mail address, your confirmation notice will be e-mailed to you within twenty-four (24) hours.

Fax Reservations

Fax the reservation form (see page 23) to Pearson VUE at (888) 204-6291 at least four (4) business days before the desired examination date. Pearson VUE will fax a confirmation of your reservation within twenty-four (24) hours of your faxed request.

CHANGE/CANCEL POLICY

You must telephone Pearson VUE at (800) 470-8757 or go to www.pearsonvue.com/apa at least four (4) business days before the scheduled examination date to change or cancel a reservation. If you change or cancel a reservation with proper notice you may transfer your fee to a new reservation or request a refund. **If you change or cancel a reservation without proper notice (four business days) you will forfeit the entire examination fee.** Reservations may not be changed or cancelled by fax; however, online reservations may be cancelled online (although proper notice must still be given).

If the exam is on:	Candidates must call to cancel by the preceding :
Monday	Wednesday
Tuesday	Thursday
Wednesday	Saturday
Thursday	Sunday
Friday	Monday
Saturday	Tuesday

This chart does not reflect holidays, which may increase the number of days' notice candidates must give.

Refunds

Examination fees are refundable **only** if you changed or cancelled your reservation with proper notice (see the *Change/Cancel Policy*). If you paid by credit card or debit card, you will receive a credit immediately. If you paid by electronic check, you will receive a refund check within six (6) weeks of your request.

SPECIAL EXAM REQUESTS

Non-Saturday Exams

Candidates, who for religious reasons, cannot take the FPC examination that is offered at a test 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
3 Bala Plaza West, Suite 300
Bala Cynwyd, PA 19004

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.

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 27 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) 274-3707. 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 retake an examination should notify Pearson VUE 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 test center capabilities.

REQUIRED ITEMS

If you do not bring the required items to the test center, you will be denied admission to the examination, considered absent, and will forfeit the examination fee.

WHAT TO BRING

You **must** bring to the test center on examination day the following:

- Two (2) forms of current signature identification, one of which must be government-issued and photo-bearing
- The confirmation number received with your reservation
- Proof of name change (if your name has changed since the time of reservation) in the form of a marriage certificate, etc.
- The *Application for Certification by Examination for Payroll Professionals*
- A battery-operated, silent calculator; as detailed on page 11 (*recommended but not required*)

If you do not bring the required items to the test center, you will be denied admission to the examination, considered absent, and will forfeit the examination fee.

EXAM PROCEDURES

You should report to the test center at least thirty (30) minutes before your scheduled examination time. Please allow sufficient time to find the test center. When you arrive, check in with the test center manager and present your identification, confirmation number, and any other required items. The manager will review these materials and photograph you for your score report.

Candidates are required to review and sign a *Candidate Rules Agreement* form. If the *Candidate Rules Agreement* is not followed and/or cheating or tampering with the examination is suspected it 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 decertification.

Your examination will be administered electronically, and you will be required to take a brief tutorial on the electronic examination unit. The time you spend during check-in and on this tutorial will not reduce the four (4) hours allotted for the examination. The examination administrators will answer questions during check-in and tutorial, but be aware that they are not familiar with the content of the examination nor with APA's certification requirements, and they will not advise you regarding either one.

You may begin the examination once you are familiar with the examination unit. The examination begins the moment the first question is displayed on the screen. You will be given four (4) hours to take the examination, after which the examination unit will automatically turn off. If you finish early you should alert the administrator by raising your hand. Your examination will be scored immediately, and you will leave the test center with an official score report in hand.

ABSENCE/LATENESS POLICY

If you are unable to attend a scheduled examination, you 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)

If you are otherwise absent from or late to an examination, and have not provided proper notice (see the *Change/Cancel Policy*), you will forfeit the entire examination fee. You must submit written verification and supporting documentation for excused absences to Pearson VUE within fourteen (14) days of the original examination date.

WEATHER DELAYS AND CANCELLATIONS

If severe weather or a natural disaster causes the test center to be inaccessible or unsafe, the examination may be delayed or cancelled. You may call the Pearson VUE weather hotline at (800) 274-2615 for details on delays and cancellations during severe weather.

You may reschedule an examination cancelled due to bad weather without additional charge by calling Pearson VUE at (800) 470-8757.

TEST CENTER POLICIES

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

Study Aids

- You may not take valuables or personal belongings such as wallets, purses, firearms or other weapons, hats, bags, coats, books, and/or notes, pens or pencils, or other reference materials into the examination room. Most, but not all, test centers have a secured storage area. **However, Pearson VUE is not responsible for lost, stolen, or misplaced personal items**
- You may **not** bring a pen or writing tool to the examination. Pearson VUE will provide you with one at the test center.
- You must store all personal items in a secure area as indicated by the administrator, or return items to their vehicle. All electronic devices must be turned off before storing them in a locker. **The test center is not responsible for lost, stolen, or misplaced personal items**
- Scratch paper will be provided for you at the test center, and will be collected at the end of the examination. You may **not** use your own scratch paper.
- Before the examination begins, you will be given an Examination Supplement that you will need to complete some questions on the examination. **If you do not receive one, immediately request one from the administrator.** Make sure the supplement you receive is for Fall 2008/Spring 2009.
- Earplugs are available at each test center. Please ask for them before the examination begins

Electronic Devices

- You 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. You may not share your calculator 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.
- You 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. You will be permitted to take individual breaks at the administrator's discretion, but no additional time will be allotted for you to complete the examination.
If you are permitted by the administrator 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 re-admittance, will forfeit all fees paid and your examination will not be scored.

Cheating and Security

- If you give help to or receive help from anyone during the examination, you will be asked to return all examination materials and leave the room immediately. Your examination will not be scored and your fees will not be refunded, and you will be required to re-apply and re-submit all applicable fees before you may retake the examination.
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 to not score your examination if there is an incident that involves a breach in security or cheating. **You may not retake the exam within the same testing window**

Proper Attire

- While every attempt is made to provide you with a comfortable testing location, the heating and cooling systems may sometimes not function properly. You may want to take a sweater with you on the day of your 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 your 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 test 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 test center; and if possible, locate the test center the day before you are scheduled to take the examination.
- Make sure you are 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 you spend studying the night before the examination.
- Practice with your calculator before the examination. Use it at work and while you are studying. Your calculator should be battery-powered, so make sure you have fresh batteries.
- Before beginning the first question of the examination, be sure you are comfortable with using the computer for an electronic examination. Feel free to ask the administrator any questions before the examination begins.
- Read each examination question carefully. Be careful of questions that use words such as BEST, NOT, ALWAYS, NEVER, MUST, and EXCEPT.
- Do not spend an excessive amount of time on any guess at an answer. All questions are worth the same number of points, so if a question(s) stumps you, 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.
- 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 scratch paper provided by the test center for your review.
- Verify all answers to gross-up questions.
- Be aware of the time remaining while taking the examination.

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, 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 answer those marked questions.

EXAM RESULTS

Examination results are strictly confidential. Unless you request an official transcript (see *Transcript Service* below), your examination results will only be reported to you and the APA. You 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 you answered incorrectly or correctly. The only information available regarding your performance is provided on your score report.

Notification of Certification

The APA, upon receipt of examination results, will notify you of certification via mail if you successfully completed the examination. Your framed FPC Certificate will be mailed to you **ten (10) to twelve (12) weeks after the end of the testing window** (see *Exam Dates* on the front cover of this handbook).

College Credit for Passing Your Examination

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

Transcript Service

Pearson VUE

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

Transcript requests must specify that an official transcript for the FPC Examination is requested, and must contain:

- 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
- The transcript fee (\$15) in the form of a money order, cashier's check or institutional corporate check, made payable to "Pearson VUE" (include your name on any form of check submitted).

Cash and personal checks will not be accepted

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 or by contacting APA's Certification Department at (210) 226-4600 ext. 2238.

A fee of \$10 must accompany all requests. Payments can be in the form of a money order, check, or major credit card. Checks and money orders should be made payable to APA.

If paying by credit card, you can fax the form and payment information to (210) 224-5814. APA will provide transcripts within two (2) weeks of receipt of the request and fee.

Duplicate Score Reports

To order a duplicate score report, send a *Duplicate Score Request* (see page 25) along with a money order for \$15 per score report to Pearson VUE at the address shown on the form.

*PEARSON VUE TRANSCRIPT REQUESTS SHOULD BE SENT TO:

Pearson VUE/
FPC Program
PO Box 8588
Philadelphia, PA
19101-8588

Pearson VUE will mail
official transcripts
within two (2) weeks
of receipt of the
request and fee.

APA TRANSCRIPT REQUESTS

The completed
form and fee can
be mailed to:

American Payroll
Association
660 N. Main Avenue
Suite 100
San Antonio,
TX 78205

**SEND
HAND-SCORING
REQUESTS TO:**

Pearson VUE –
APA Handscores
PO Box 13785
Philadelphia, PA
19101-3785

Requests for Hand-scoring

You may request that Pearson VUE hand-score your examination by sending a written request that contains

- The date you took the examination
- Your name and social security number (optional) at the time you took the examination
- Your confirmation number
- Your current mailing address
- The hand-scoring fee (\$15 per hand-score) in the form of a money order made payable to "Pearson VUE". **Cash and personal checks will not be accepted.**

Pearson VUE will mail the results of your hand-scoring within two (2) weeks of receipt of the request and fee.

RETAKE THE EXAM

You may retake the FPC Examination as often as necessary, but you may only take the exam once in each testing window. Therefore, those who fail an examination in Fall 2008 must wait until Spring 2009 to retake it.

To retake the examination, contact Pearson VUE as detailed in *Exam Fee and Reservations*, and submit a new application and fee, and please have your failing score report available when you contact Pearson VUE.

BIBLIOGRAPHY/FPC EXAM PREPARATION

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

APA Courses (Instructor-led and/ or electronic)	APA Publications	Other Publications
Information found on the education page of APA's website at www.americanpayroll.org/course-conf	Information found on the publications page of the APA's website at www.americanpayroll.org/publication	BNA's Payroll Administration Guide (800-372-1033)
Fundamentals of Payroll	The Payroll Source®	RIA's Payroll Guide (800-346-7377)
Calculating Paychecks Webcast	Payroll Practice Fundamentals	RIA's Principles of Payroll Administration (800-346-7377)
Payroll Practice Essentials	Basic Guide to Payroll	Customer Service for Dummies
Payroll 101: The Standard Foundation of Payroll Administration	The Guide to Successful Direct Deposit	Accounting for Dummies
Pay Train® (self-study or instructor-led)		
APA's Knowledge Assessment Calculator (www.payrollkac.com)		
Pay Train College and University® Program		

DEPARTMENT OF LABOR, WAGE AND HOUR DIVISION PUBLICATIONS:

To order these publications call (866) 487-9243 or go to www.dol.gov

Bulletin on Overtime Compensation (#1262)

Defining the Terms "Executive, Administrative, Professional, and Outside Salesman" (#1281)

Hours Worked Under FLSA (#1312)

Records to Be Kept by Employers (#1261)

INTERNAL REVENUE SERVICE PUBLICATIONS (You may download these publications from www.irs.gov):

Circular E, Employer's Tax Guide (#15)

Employer's Supplemental Tax Guide (#15-A)

Employer's Tax Guide to Fringe Benefits (#15-B)

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, or call the APA's Certification Department at (210) 226-4600.

SAMPLE FPC EXAM QUESTIONS AND ANSWERS

1. Which of the following forms is submitted by the employee to establish federal income tax withholding

- A Form W-2
- B Form W-3
- C Form W-4
- D Form W-5

2. An employee works 37 hours per week at a regular monthly salary of \$1,200.00. Under the FLSA, calculate the employee's regular rate of pay.

- A \$6.92
- B \$7.48
- C \$7.50
- D \$8.11

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 \$2,165.67
- B \$2,666.67
- C \$2,969.56
- D \$3,060.44

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 1099
- D W-2

6. Which of the following entries would be posted as a debit?

- A Decrease to an expense account
- B Increase to a revenue account
- C Increase to an expense account
- D Decrease to an asset account

7. The primary purpose of written departmental procedures is to

- A provide solutions to employee problems
- B script responses for customer service improvements
- C facilitate the organizational change process
- D document processes for uniform application of policies

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

APA CODE OF ETHICS

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.

APPLICATION FOR CERTIFICATION BY EXAMINATION



You must provide this application with original signatures to the Pearson VUE test center administrator on the day of testing.

Please Print

SECTION A: PERSONAL HISTORY FOR AMERICAN PAYROLL COMMUNICATION		
NAME		
Last		
First	Middle Initial	
HOME ADDRESS		
Number, Street, Apt #		
City	State	ZIP/Postal
Country		
E-mail Address		
Home Phone	Cell Phone	
APA Identification Number (if applicable)	Date of Birth	
Company		
Address		
Business Phone	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

Signature must be original. Unsigned applications will not be accepted.





*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	
\$195	One Year Membership Dues*
\$ 35	One-time Enrollment Fee**
\$230	Total
ENCLOSED IS MY PAYMENT FOR \$230	


Method of Payment (Payment in US 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
  Discover
  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 Visit www.americanpayroll.org

 Membership enrollment by credit card may be faxed to (210) 224-6038. Become a member online at 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/ year)	
(Needed for new member enrollment)	

SECONDARY/HOME ADDRESS

Street		
City		
State/Province	Zip+4 Digit/Postal	Country
Phone (Area/Country Code)	Fax (Area/Country Code)	

Please submit a business-like 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



FAX RESERVATION FORM

Today's Date:		Time of Day:	
Candidate Signature:			
Last Name:			
First Name:			Initial:
Date of Birth:		Your Fax Number:	
Address:			
City:		State:	ZIP:
APA Name:			
May we register you for the next exam date if your two choices are taken? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Test Center Code:		Exam Session: <input type="checkbox"/> am <input type="checkbox"/> pm	Exam Date:
1 st Exam Code:	2 nd Exam Code:	2 nd Choice: <input type="checkbox"/> am <input type="checkbox"/> pm	2 nd Date:
E-mail Address:			

Credit Card Payments:	Electronic Check Payments:
<input type="checkbox"/> MasterCard <input type="checkbox"/> Visa <input type="checkbox"/> AmExpress <input type="checkbox"/> Discover	Bank Name:
Card #:	Bank Routing #:
Expiration Date:	Account #:
Signature:	Next Available Check #:
	Driver's License or state-issued ID#
	Name/Address on Account: <i>(if different from above)</i>

FOR PEARSON VUE USE ONLY

Pearson VUE ID# Assigned:		
Reservation Date:	Time:	TC #:

Fax to Pearson VUE at (888) 204-6291.

Note: A confirmation of this form will be returned by fax within 24 hours.



DUPLICATE SCORE REQUEST

DIRECTIONS: You may use this form to request that Pearson VUE send a duplicate copy of your score to you. Please print or type all information on this form.

Please enclose cashier's check or money order made payable to "Pearson VUE". **DO NOT SEND CASH.**

FEE: \$15.00 per score report.

SEND TO: Pearson VUE
FPC PROGRAM
DUPLICATE SCORE
PO Box 8588
Philadelphia, PA 19101-8588

Amount Enclosed: \$ _____

I hereby authorize Pearson VUE to send to me at the address below a duplicate of my scores from the FPC examination.

Signature	Date
-----------	------

Please complete the following form with your current name and address.

Name:		
Address:		
City:	State:	Zip:

If the above information was different at the time you tested, please indicate original information.

Name:		
Address:		
City:	State:	Zip:

Exam Taken:	Date Taken:
Confirmation Number:	

SPECIAL ACCOMMODATIONS REQUEST FORM



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 9.

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:		
Last Name:		
First Name:		M.I.:
Address:		
City:	State:	Zip:
Daytime Telephone:	E-mail address:	
Description of Disability:		
<input type="checkbox"/> Large-print written exam <input type="checkbox"/> Marker <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 (<i>list accommodation and purpose, such as "sign language interpreter for SAT examination"</i>):		
Candidates should contact Pearson VUE with questions about special accommodations. Pearson VUE Special Accommodations • 3 Bala Plaza West, Suite 300 • Bala Cynwyd, PA 19004 Phone (800) 274-3707 • TDD (800) 274-2617 • Fax (610) 617-9397		

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



VOUCHER REQUEST FORM

PLEASE PRINT CLEARLY

Date:			
Last Name:			
First Name:		M.I.:	
Address:			
City:		State:	ZIP:
Daytime Telephone:		Evening Phone:	
E-mail Address <i>(if you would like Pearson VUE to e-mail the voucher#):</i>			
Payment Type: <input type="checkbox"/> Money Order <input type="checkbox"/> Company Check <input type="checkbox"/> Cashier's Check			
Name of Examination:			
<p align="center">Make all checks payable to Pearson VUE and mail this form to: Pearson VUE, c/o AP Voucher Program, PO Box 41508, Philadelphia, PA 19101-1508. Overnight Address: Pearson VUE, c/o AP Voucher Program, 3 Bala Plaza West, Suite 300, Bala Cynwyd, PA 19004.</p>			

