

# FUNDAMENTAL PAYROLL CERTIFICATION

Candidate Handbook

2025-2026 Edition



# QUICK REFERENCE

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## CERTIFICATION BOARD — FPC COMMITTEE PAYROLLORG

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660 North Main Avenue, Suite 100

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PayrollOrg Customer Service hours are Monday–Friday, 7:00 a.m.–5:00 p.m. CT; closed on local holidays.

**Candidates may contact PayrollOrg with questions about certification, exam applications, and exam payments.**

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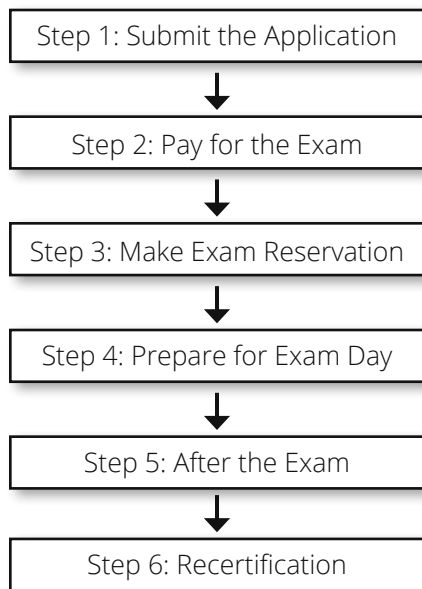
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**Candidates may contact Pearson VUE with questions about exam registration and scheduling.**

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## THE CERTIFICATION PROCESS



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

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# INTRODUCTION

## ABOUT THIS CERTIFICATION HANDBOOK

This handbook contains details about the FPC examination and provides information about making an examination reservation, receiving examination results, what to expect on exam day, and recertification. In addition, this handbook provides a suggested bibliography, study references, sample questions, and a general content outline of the examination.

**Exceptions are not made for candidates who do not read this handbook.**

You may obtain additional copies of this handbook by downloading it from the PayrollOrg website ([Payroll.org/fpc](https://Payroll.org/fpc)).

**Please read this handbook completely and carefully before contacting PayrollOrg or Pearson VUE with questions.** It is critical that you adhere strictly to all procedures and deadlines in this handbook.

## ABOUT PAYROLLORG

PayrollOrg (PAYO), founded in 1982 as the American Payroll Association and rebranded as PayrollOrg in 2023, is an organization of payroll professionals 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 PayrollOrg membership since its founding in 1982 indicates the acceptance of the Organization's goals, by the business community in general and by the payroll profession in particular. The FPC certification program is sponsored by PayrollOrg and developed by the FPC Committee of the PayrollOrg Certification Board.

## 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 professional utilizes the latest technology 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.

In order to better serve all levels of the payroll community, 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, PayrollOrg developed a second certification: the **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, maintaining, and updating payroll programs; and 4) Payroll Service Providers' 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 PayrollOrg Certification Board's FPC Committee to those who:

1. successfully complete the examination; and
2. subscribe to the PayrollOrg Code of Ethics.

Certification is granted for three full calendar years, at which time recertification is required (see page 16).

The goals of the 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 Certification Board's FPC Committee.



## USE OF CERTIFICATION

The FPC Examination is voluntary, and certification is conferred by the 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 individually whether the use of such a certification process, including its eligibility and recertification requirements, meets their respective needs and complies with any laws applicable to them.

## ABOUT THE EXAM

### ELIGIBILITY

The FPC Examination is open to all who wish to demonstrate a baseline of payroll competency. There are no eligibility requirements for the FPC Examination.

### THE CONTENT OF THE FPC EXAM

The FPC Examination is weighted in approximately the following manner:

I. Core Payroll Concepts	29%
II. Compliance/Research and Resources	17%
III. Calculation of the Paycheck	24%
IV. Payroll Process and Supporting Systems and Administration	7%
V. Payroll Administration and Management	7%
VI. Audits	8%
VII. Accounting	8%

A complete content outline of the examination can be found on page 19. Note: The above stated content outline is effective as of September 14, 2019. Visit [Payroll.org/fpc](http://Payroll.org/fpc) for the latest exam content outline and Knowledge, Skills, and Abilities (KSAs).

Successful completion of the FPC examination requires demonstration of the fundamental knowledge of payroll practice and applicable regulations. Tables required to answer questions will be provided as an electronic examination supplement within the testing software. The exam's tutorial, completed before the exam begins, will explain how to use the examination supplement and other features of the exam software.

### 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 (1) of which is correct. The answer to each question can be derived independently of the answer to any other question. (See *Sample FPC Questions and Answers on page 21.*)

### How the Exam Is Developed

Members of the PayrollOrg Certification Board's FPC Committee and the Certification Item Development Task Force (CITDF) write questions for possible inclusion in PayrollOrg'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 PayrollOrg Certification Board's FPC Committee 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.

### 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 the Bookmark standard-setting method. The Bookmark method incorporates the difficulty of the examination questions into the standard-setting process by presenting questions in ascending order based on their difficulty. The panel then judges the performance of a minimally qualified candidate with regard to the examination questions in the ordered item booklet and place a bookmark on the page where the chances of answering correctly drop below a specified decision rule.

The cut score study includes multiple rounds whereby panelists are provided additional data, have a group discussion, and reconsider their bookmark placement. The mean difficulty associated with the panel's final bookmark placement is then translated into a cut score. Using this process, the panel recommends the passing score to the

PayrollOrg 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.

## EXAM PREPARATION

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 20.

## EXAM ADMINISTRATION

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. To determine the correct Exam Series for your region, please see the **Exam Reservations** section.

## EXAM ADMINISTRATION DATES

### FPC-N America/Online Proctored – Testing during two windows annually

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.

Exams administered from September 6, 2025 through September 4, 2026, feature questions based on federal laws and regulations in effect as of January 1, 2025.

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

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.

Exams administered from September 6, 2025 through September 4, 2026, feature questions based on federal laws and regulations in effect as of January 1, 2025.

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

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.

Exams administered from September 6, 2025 through September 4, 2026, feature questions based on federal laws and regulations in effect as of January 1, 2025.

**Note:** The year 2024 Form W-2 will be applicable for examinations beginning September 7, 2024 through September 5, 2025 and the year 2025 Form W-2 will be applicable for examinations beginning September 6, 2025 through September 4, 2026.

## Exam supplements

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.**

The listed supplements will be administered from September 6, 2025 through September 4, 2026.

To complete some exam questions, an electronic Examination Supplement will be available, including the following:

- Publication 15-T, *Federal Income Tax Withholding Methods*
  - Percentage Method Worksheet for Automated Payroll Systems (Worksheet 1A and Tables)
  - Wage Bracket Method Worksheet for Manual Payroll Systems for use with Forms W-4 from 2020 or later (Worksheet 2 and Tables)
  - Wage Bracket Method Worksheet for Manual Payroll Systems for use with Forms W-4 from 2019 or earlier (Worksheet 3 and Tables)
  - Percentage Method Worksheet for Manual Payroll Systems for use with Forms W-4 from 2020 or later (Worksheet 4 and Tables)
  - Percentage Method Worksheet for Manual Payroll Systems for use with Forms W-4 from 2019 or earlier (Worksheet 5 and Tables)
- Publication 1494
- Uniform Premium Table
- Annual Lease Value Table
- Nonresident Alien Tables

## THE APPLICATION

### COMPLETING THE APPLICATION FOR CERTIFICATION BY EXAMINATION

Please note that you cannot make an exam reservation until after you have completed your application, paid your examination fee, and received notification from PayrollOrg that you are authorized to take the exam. All candidates must complete the *Application for Certification by Examination* at [Payroll.org/applyforfpc](https://Payroll.org/applyforfpc) (also available on page 23).

Candidates must use their full legal name (First and Last, middle names are not required) as it appears on their primary ID that will be used for admittance to the examination area at the testing center (see *Acceptable Forms of Candidate Identification*). **Applications must be submitted to PayrollOrg prior to paying and registering** for the FPC exam. Notification of the application's approval or denial will be sent to the candidate's email address provided on the application. Allow up to three (3) business days from date of receipt for processing applications received online, up to ten (10) business days for applications received via email, and up to fourteen (14) business days for applications received via fax or U.S. Mail. The application is valid for one year from the date of approval. A new application must be submitted after one year. Choose one of the following submission options:

#### 1. ONLINE (preferred, faster)

[Payroll.org/applyforfpc](https://Payroll.org/applyforfpc)

#### 2. Via Email

[payoexam@payroll.org](mailto:payoexam@payroll.org)

Subject Line: FPC Exam Application

#### 3. Via U.S. Mail

PayrollOrg  
Attn: Certification Department  
660 North Main Avenue, Suite 100  
San Antonio, TX 78205

Receipt of applications will be verified. Please check your application status at [Payroll.org/certdashboard](https://Payroll.org/certdashboard) or call PayrollOrg Customer Service at (210) 224-6406 if you have questions about your pending application.

# EXAM FEE AND RESERVATIONS

**Note:** All Candidates are responsible for knowing all regulations regarding the examination fee and reservations as presented in this handbook.

## EXAM FEE

Candidates must first pay the examination fee after the approval of the exam application by credit card, debit card, or check. If you are unable to pay online or by check, please call Customer Service at (210) 224-6406 for assistance. All reservations are made on a first-come, first-served basis and walk-in examinees are prohibited.

**Payment will not be accepted at the Pearson VUE testing centers or the Payroll Learning Center. The examination fees for this exam year are as follows:**

	EXAM SERIES	MEMBER FEE	NON-MEMBER FEE
Northern Americas	FPC-N America	\$359.00	\$459.00
Payroll Learning Center	FPC-LC	\$359.00	\$459.00
Military	FPC-INTL/MILITARY	\$359.00	\$459.00
EMEA, APAC, and Southern Americas	FPC-INTL/MILITARY	\$419.00	\$509.00
OnVUE Online Proctored	FPC-Remote	\$359.00	\$459.00

*Examination related fees are subject to change without notice. Please note that online proctored testing is available only for North America residents.*

If testing in the U.S. or U.S. territories, Canada, or Mexico during the testing window, please select **FPC-N America**. If you are taking your exam at the Payroll Learning Center, please select **FPC-LC**. If testing anywhere else, including military locations, please select **FPC-INTL/MILITARY**. If you are taking the Online Proctored exam during the testing window, please select **FPC-Remote**. Candidates are responsible for paying the examination fee once an application has been made.

**Review the Change/Cancel section of this handbook 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* section.

Military candidates may be eligible for assistance with FPC exam costs through the GI Bill. File a claim using the VA FORM 22-0830 along with your official FPC score report. Get paid back for test fees <https://www.va.gov/education/about-gi-bill-benefits/how-to-use-benefits/test-fees>. Visit the U.S. Department of Veterans Affairs website ([www.benefits.va.gov/gibill](http://www.benefits.va.gov/gibill)) for full details on how to apply for benefits.

## EXAM RESERVATIONS

Please note that you cannot make an exam reservation until after you have completed your application, paid your examination fee, and received notification from PayrollOrg that you are authorized to take the exam. Please check your application status at [Payroll.org/certdashboard](http://Payroll.org/certdashboard) or call PayrollOrg Customer Service at 210-224-6406 if you have questions about your pending application.

Exams taken at the Payroll Learning Center must be scheduled directly through PayrollOrg, as described in the *Payroll Learning Center Exam* section.

### Northern americas region

Since each testing center maintains its own examination schedule (based on overall demand), it is recommended to **make a reservation online or by phone as early as possible to ensure availability** 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 and Spring testing windows will be taken as detailed in the following chart:

TESTING SESSION	BEGINS TAKING RESERVATIONS	STOPS TAKING RESERVATIONS
Fall 2025	7/2/2025	10/3/2025
Spring 2026	11/14/2025	4/17/2026

*Testing center times and locations are subject to change.*

### Southern Americas, EMEA, APAC, and Military Regions

Reservations are taken throughout the year. All reservations are made on a first come, first served basis, and **walk-in examinees are prohibited**.

### Online Proctured Exam

Online proctored testing is available only for North America residents. Reservations are available 24/7 for scheduling and testing during the North America exam windows. See *Online Proctored Exam* on page 7 for details.



## Make an Exam Reservation

**Candidates can make an exam reservation online or by phone. Before going online to make a reservation,** be prepared with the email approving your FPC Examination Application and confirmation of payment from PayrollOrg.

1. To make an online reservation, click the "Schedule Online" link in the FPC Examination Application email approval from PayrollOrg (go to [Payroll.org/certdash-board](https://www.payroll.org/certdash-board) to check your application status).
2. You may be asked to verify your identity at the Pearson VUE site. Please log in with your PayrollOrg ID or username and password.
  - Double-check that all contact information is current and accurate. If information must change, you must make those changes on the PayrollOrg website or contact PayrollOrg's Customer Service at (210) 224-6406.
  - When registering for an exam, candidates **MUST** verify that they are using their legal First and Last 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, as it appears on the primary ID, will not be admitted to take the exam and they will forfeit all paid fees (see *Acceptable Forms of Candidate Identification*). To change your name, call PayrollOrg Customer Service at (210) 224-6406.
  - To obtain your PayrollOrg Identification Number, please contact PayrollOrg Customer Service at (210) 224-6406 or email [payo@payroll.org](mailto:payo@payroll.org).
3. After you have double-checked your contact info and legal name, please double-check that you are scheduled for the appropriate exam (FPC-N America or FPC-INTL/MILITARY or FPC-REMOTE). If you are scheduled for the wrong exam, please call PayrollOrg Customer Service at (210) 224-6406.
4. 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 may cancel your online request at any time before you submit the request by selecting **Cancel**.

Once you have submitted your reservation, you will receive an email notification from Pearson VUE with confirmation of the examination date, time, and location. Print out this confirmation and retain it for your records. You may also print a copy of your registration as soon as you complete the online reservation.

Online reservations must be made no less than twenty-four (24) hours before the desired examination date. However, we suggest you make your reservation as soon as FPC exam testing registration is available to ensure your

preferred testing date, time, and location are available. To check what test centers are near you, go to [www.pearsonvue.com/payo](https://www.pearsonvue.com/payo) and select "Locate a Testing Center."

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

1. The email approving your FPC Exam Application and confirmation of payment
2. Your full First and Last name (**as listed on your primary ID**) and street address, email address, and daytime telephone number
3. Exam Series name
4. Preferred testing location
5. Preferred examination date

To find a testing center location, go to [www.pearsonvue.com/payo](https://www.pearsonvue.com/payo) 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. If you provide an email address, your confirmation notice will be emailed to you within twenty-four (24) hours.

## Phone Numbers for Making Reservations

### Testing in the Northern and Southern Americas Regions or Online Proctored

Office Hours: Monday – Friday, 7:00 a.m. – 7:00 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.

*Details are subject to change, reference the website for current numbers and hours*

### 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.

Call Pearson VUE at the appropriate number (found at: [www.pearsonvue.com/payo/contract](https://www.pearsonvue.com/payo/contract)) (Press Option 2 to schedule an exam.) at least twenty-four (24) hours before the desired examination date to make an examination reservation.

### Testing in the APAC (Asian-Pacific) 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 (found at: [www.pearsonvue.com/payo/contract](https://www.pearsonvue.com/payo/contract)) at least twenty-four (24) hours before the desired examination date to make an examination reservation.

If you are testing at Payroll Learning Center see *Payroll Learning Center Exam* section for details.

Changing/Cancelling Reservations

You may change or cancel an existing reservation online or by calling Pearson VUE. Log in at [www.pearsonvue.com/payo](http://www.pearsonvue.com/payo) and select "View Schedule," which will enable you to change or cancel it as needed. You will receive an email notification from Pearson VUE of all changes or cancellations. Please note that test center reservations must be changed or cancelled at least 96 hours before the scheduled examination date, as detailed in *Change/Cancel Policy* section.

Do NOT contact Pearson VUE's local testing center if you need to cancel or reschedule an exam appointment. To change or cancel a test center reservation, at least 96 hours before the scheduled examination date, candidates should log in online or call Pearson VUE at the appropriate number found at [www.pearsonvue.com/payo](http://www.pearsonvue.com/payo).

Online proctored exams must be canceled or changed before the appointment time. There is no cancellation fee for online proctored exams. Failure to cancel or reschedule before your appointment time or failure to appear for your appointment will result in the forfeiture of your exam fee. To modify an exam appointment, login to [Payroll.org/certdashboard](http://Payroll.org/certdashboard).

PAYROLL LEARNING CENTER EXAM

Attendees of PayrollOrg's Foundations of Payroll 101: Payroll Certificate Program held at Payroll Learning Center in Las Vegas will have the opportunity to take the FPC examination on Friday afternoon at the conclusion of the course. Only Payroll 101: Foundations of Payroll Certificate Program registrants will be allowed to take the FPC examination.

**The Payroll 101: Foundations of Payroll Certificate Program should not be considered the only method of study for the FPC exam.** Please see *Bibliography/FPC Exam Preparation* for additional study options. Successful candidates have indicated that they engaged in a minimum of 6-12 weeks of preparation before taking the exam. Payroll 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 U.S FEDERAL RULES AND REGULATIONS AS FOLLOWS	
Exam Dates	U.S. Federal Rules and Regulations that apply to payroll processing on
9/7/2024 - 9/5/2025	January 1, 2024
9/6/2025- 9/4/2026	January 1, 2025

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

Only registrants of the Payroll 101: Foundations of Payroll Certificate Program will be allowed 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 Payroll Learning Center.**

The exam fee can be paid online with course registration or separately prior to the course. However, advance registration of at least one (1) week is required for all Payroll Learning Center exam registrations. The exam application must also be submitted when the exam registration is requested. Course registrants will be provided additional instructions via email at the time of purchase regarding registering for the exam.

All other candidate requirements remain the same. Candidates must submit their FPC examination application to PayrollOrg.

ONLINE PROCTORED EXAM

Northern Americas

North America residents can now register and test using OnVUE, PearsonVUE's online proctoring exam delivery system, from the comfort of their home or office. Visit <https://home.pearsonvue.com/payo/onvue> to review requirements, perform a system test, schedule your test, and to check in for the exam.

If you are testing online using OnVUE, please be sure to login with your PayrollOrg username and password **at least 3 days prior to your scheduled exam appointment and verify that your login credentials are valid and active.**

If you need login assistance, call PayrollOrg Customer Service at (210) 224-6406. Office hours are Monday-Friday, 7:00 a.m.-5:00 p.m. CT; closed on local holidays.

Candidates must review the OnVUE Frequently Asked Questions ([Payroll.org/exam](http://Payroll.org/exam)), the [Step-by-Step Guide to Online Testing](#), and the PayrollOrg OnVUE exam delivery page for information regarding system requirements and policies.

Eligibility and application requirements, and other policies stated in the Candidate Handbook, still apply.

To test online effectively, candidates must meet the system requirements prior to scheduling the exam. **If you choose to test at home or at your office, you will need to commit to the online delivery option.** Candidates may retake the examination as often as necessary, but only once in each testing window. For example, those who fail an examination in Spring 2025 must wait until Fall 2025 to retest.

This online option is not a replacement to the physical test center delivery, but an additional test delivery option to complement the brick and mortar Pearson VUE Test Centers. The online proctoring platform is a very similar experience to a physical test center. Candidates will still need to fulfill any eligibility requirements, check-in prior to starting the exam, sign the candidate NDA agreement, go through an exam tutorial, complete the exam, submit an optional end-of-exam survey and receive results report.

Candidates should review all policies as stated in the Candidate Handbook and on PayrollOrg's website at [Payroll.org](https://www.payroll.org).

Following are a selection of Frequently Asked Questions, for the full FAQ list please visit [Payroll.org/exam](https://www.payroll.org/exam).

### **Is Online Testing Available 24/7 on-demand?**

Online testing is available 24/7 for scheduling and testing during the North America exam windows. To get started, purchase the online proctored exam and submit the FPC application. You will then be able to browse the calendar and select a time and date to schedule your exam through your Certification Dashboard at [Payroll.org/certdash-board](https://www.payroll.org/certdash-board).

### **Do I use my own technology?**

We recommend that you use your personal or home computer to take the online exam. Many company-issued computers have security measures or firewalls that may interfere with exam delivery. If you must use a company-issued computer, please check with your IT administrator in advance to ensure you have proper permissions. It is the candidate's responsibility to verify that the technology they use is working and compliant with all requirements.

**Do not take your exam in a setting with a corporate firewall (including VPN). A personal computer is recommended. Work computers generally carry a greater risk of delivery failure due to security restrictions. A wired network connection is also recommended to avoid connectivity issues.**

Please note that you must have permissions on your computer to download the necessary OnVUE software. If your computer is locked by your office administrator, please contact them PRIOR TO THE EXAM to determine if you are able to download the OnVUE software, prior to purchasing the OnVUE exam.

If an interruption occurs during an OnVUE online proctored exam as a result of problems caused by a candidate's computer or network connection, the test will be terminated, and the exam fee forfeited.

### **What are the technical/system requirements to use OnVUE online proctoring?**

There are minimum technical requirements, such as your computer operating system and internet speed that must be met to take an online exam. Details can be found on the PayrollOrg OnVUE webpage (<https://home.pearsonvue.com/payo/onvue>). All tablets are strictly forbidden. Online exams cannot be taken on a smart phone.

### **Can I use scratch paper or a calculator when taking an online proctored exam?**

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.

**Calculators:** While you cannot use your physical calculator, you can use the virtual calculator that is built into the testing platform. This virtual calculator is built into the OnVUE platform and can be used during the exam.

**Scratch paper:** While you cannot use physical paper and pen, you can use the virtual scratch paper, also known as a virtual whiteboard, that is built into the testing platform.

Access a practice online whiteboard here (<https://www.pearsonvue.com/us/en/onvue/whiteboard.html#practice-whiteboard>).

### **Will I still receive access to the exam Supplements?**

Yes. The examination supplements are accessible through the online testing platform. These supplements are a reproduction of all necessary tables needed for the calculation of certain exam questions. See Exam Supplements section for the full list.

### **When and how will I receive my test results?**

All candidates will receive their Pass or Fail result on the screen immediately upon completion of the exam. Shortly after the exam, you will also receive an email from Pearson VUE with instructions to access and print a copy of your web-based score report. Please note that the score report format for OnVUE online proctored examinations may vary from the score report received at a testing center.

### **What are the OnVUE policies and procedures?**

To maintain the integrity of proctored exams in an online setting, specific policies, practices and procedures are strictly enforced. By registering for the OnVUE online proctored exam, you agree to the Policies as stated in this Candidate Handbook and on the PayrollOrg website at

<https://payroll.org/certification/onvue> and <https://home.pearsonvue.com/payo/onvue>. Candidates who violate any of these policies will not be permitted to finish the examination and will have their exam terminated, forfeiting their examination fee. Certification will be denied or revoked for any of the reasons stated in the Candidate Handbook, including violation of testing procedures.

### How do I change/reschedule/cancel an online proctored exam?

Online proctored exams must be canceled or changed before the appointment time. There is no cancellation fee for online proctored exams. Failure to cancel or reschedule before your appointment time or failure to appear for your appointment will result in the forfeiture of your exam fee. To modify an exam appointment, login to [Payroll.org/certdashboard](https://payroll.org/certdashboard).

### Helpful Links for Online Proctored Testing

- Step-by-Step Guide to Online Testing: <https://info.payroll.org/pdfs/certification/Step-by-Step-Guide.pdf>
- Watch a 10-minute webinar about online testing requirements: [Payroll.org/exam](https://payroll.org/exam)
- Perform a System Test and watch a 1-minute video about the online testing experience: <https://www.pearsonvue.com/us/en/payo/onvue.html>
- Manage your exam appointment: [Payroll.org/certdashboard](https://payroll.org/certdashboard)
- Access a practice online whiteboard here: <https://www.pearsonvue.com/us/en/onvue/whiteboard.html#practice-whiteboard>

## 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. Requests must be made **at least ten (10) days before** the desired 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**  
**Attention: Global Accessibility & Disability Services**  
**5601 Green Valley Drive**  
**Bloomington, MN 55437**

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

## ADA Accommodations

All accommodation requests must be submitted **at least ten (10) days PRIOR** to scheduling an examination (failure to do so may result in cancellation fees; see *Cancellation and Rescheduling*).

Pearson VUE complies with the provisions of the Americans with Disabilities Act as amended. The purpose of accommodations is to provide candidates with full access to the test. Accommodations are not a guarantee of improved performance or test completion. Pearson VUE provides reasonable and appropriate accommodations to individuals with documented disabilities who demonstrate a need for accommodations.

Test accommodations may include things such as:

- A separate testing room
- Extra testing time
- A Reader or Recorder, for individuals with mobility or vision impairments and who cannot read or write on their own

Test accommodations are individualized and considered on a case-by-case basis. All candidates who are requesting accommodations because of a disability must provide appropriate documentation of their condition and how it is expected to affect their ability to take the test under standard conditions. This may include:

- Supporting documentation from the professional who diagnosed the condition, including the credentials that qualify the professional to make this diagnosis
- A description of past accommodations the candidate has received

To begin, go to <http://pearsonvue.com/accommodations>, and then select your test program sponsor from the alphabetized list. Candidates who have additional questions concerning test accommodations may contact the ADA Coordinator by emailing [accommodationspearsonvue@pearson.com](mailto:accommodationspearsonvue@pearson.com).

At this time, special accommodations are not offered for online proctored exams. Candidates who need to request special accommodations should plan to test at a Pearson VUE test center where accommodation needs can be met.



# ATTAINMENT OF CERTIFICATION

If an examinee passes the FPC Examination and accepts the PayrollOrg Code of Ethics (see *PayrollOrg Code of Ethics*), they will be entitled to purchase a certificate & lapel pin, claim a digital badge, and use the “FPC” designation (Fundamental Payroll Certification) after their name. New FPCs will receive email notification of how to obtain a FPC certificate and lapel pin and claim their digital badge.

If an FPC attains the Certified Payroll Professional (CPP) designation, only the CPP designation may be used and recertified.

To learn more about how to share your achievement, visit: <https://payroll.org/certification/digital-badges>

## 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 PayrollOrg Code of Ethics
- Failure to provide required documentation and/or fees for recertification
- Conviction of a crime punishable by imprisonment for more than one year

**\*Note:** Denials or revocations of certification may be appealed to the PayrollOrg Certification Board’s FPC Committee and the Certification Review Panel.

## PAYROLLORG MEMBERSHIP

**PayrollOrg membership is not required to attain the FPC designation.** However, Recertification Credit Hours for PayrollOrg Professional Membership are granted to certified members. See *Recertification Credit Hours for PayrollOrg Professional Membership*.

# EXAM DAY

## WHAT TO BRING

### Required Materials

All candidates are required to bring identification that is deemed acceptable, as listed under *Acceptable Forms of Candidate Identification*, on the day of examination along with the following items listed below.

Candidates **must** bring the following to the testing center on examination day:

- Two forms of identification (as listed below)
- Proof of name change (if your name has changed since the time of reservation) in the form of a marriage certificate, etc.
- Military candidates must present their military ID to enter military testing locations

**Note:** If candidates do not bring the required items, 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 (see chart below). **If the reservation and ID’s do not match, the candidate will be turned away and will forfeit the examination fee.** (Middle names are not required, but legal first and last name must match the IDs provided.)

NAME ON REGISTRATION	NAME ON ID	ACCEPTABLE
Sally Smith-Sample	Sally Smith	Yes
Sally Smith	Sally Sample	No
J. P. Doe	John P. Doe	No
Jack Doe	John Doe	No
David T. Johnson	David Tyler Johnson	Yes
David Johnson	David Tyler Johnson	Yes



If your identification does not fall under any of these examples and you are unsure if it will be allowed, please contact Pearson VUE at: <http://www.pearsonvue.com/pay/contact>.

### Primary ID (with photograph and signature, not expired)

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

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

- U.S. Social Security Card
- Debit (ATM) or Credit Card
- Any form of ID on the Primary ID list

If the ID presented has an embedded signature that is not visible (microchip), or is difficult or impossible to read, the candidate must present another form of identification from the primary 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

- For examinations at a test center, it is recommended but not required to bring a battery operated, silent calculator, as detailed under *Electronic Devices*. A calculator may be available upon request at the test center.
- For online proctored examinations, physical scratch paper and physical calculators **are not allowed**, but virtual tools are made available through the OnVUE platform.
- Direct Translation Only Dictionaries that do not include definitions are permitted in the testing centers only, but not during online proctored testing.

### EXAM PROCEDURES

**Candidates should report to the testing center or check-in for the online proctored exams at least thirty (30) minutes before the scheduled examination time.** Candidates must first check in with the test administrator 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 (if used at the local test center) upon check-in.

Prior to the exam, candidates are required to review and sign a *Candidate Rules Agreement*. If a candidate does not comply with the *Candidate Rules Agreement* and/or is suspected of cheating or tampering with the examination, the candidate 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 PayrollOrg may take further action such as denial or revocation of certification.

**Examinations are administered electronically, and include a brief tutorial on the examination computer, allowing time to become familiar with the electronic supplements containing the tables needed to complete the exam.** 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 PayrollOrg'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 a PayrollOrg 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 examination software 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. The examination will be scored immediately, and candidates will see their exam results immediately on the screen. Test Center candidates will receive an official score report on-site, prior to leaving the test center. Online proctored exam candidates will be able to print their official score report within 24 hours after the examination.

## WEATHER DELAYS AND CANCELLATIONS

If severe weather or other disaster causes the testing center to be inaccessible or unsafe, the examination may be delayed or cancelled. Candidates will be notified directly by Pearson VUE in the event of delays and cancellations during severe weather.

Candidates may reschedule an examination cancelled due to bad weather or other disaster as soon as the testing center becomes available and without additional charge by calling Pearson VUE at the appropriate Customer Service number.

## TESTING POLICIES

The following policies are observed at each testing center and online proctored examinations. **Candidates who violate any of these policies will not be permitted to finish the examination and will be dismissed from the test center/online exam, forfeiting their examination fee.**

### Study Aids

- Candidates may **not** have valuables or personal belongings such as wallets, purses, firearms or other weapons, hats, bags, coats, books, electronic devices, or notes or other reference materials, other than calculators (see *Electronic Devices* below), in the examination area.
  - 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.
- Test center candidates may receive scratch paper and pen/pencil, which will be collected at the end of the examination.
- Online proctored exams, are not allowed physical scratch paper and physical calculators, but virtual tools are made available through the exam software.
- Candidates must store all personal items in a secure area as indicated by the administrator, or another secure area outside the testing area preferred by the candidate.
- All electronic devices must be turned off before storing them in a secure area. **The testing center is not responsible for lost, stolen, or misplaced personal items.**
- Earplugs are available at each testing center. Please ask for them before the examination begins. Earplugs and headphones are not allowed during online proctored examinations.

- To complete some exam questions, an electronic Examination Supplement will be available within the exam software.

## Electronic Devices

- **Test Centers ONLY:** Candidates 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- or solar-powered calculator. **Programmable calculators or 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. (If needed, extra batteries may be stored in the lockers.)
- **Online Proctored exams ONLY:** Physical scratch paper and physical calculators are NOT allowed, but virtual tools are made available through the exam software. 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.
- Candidates may **not** bring smartphones, tablets, iPods, or any other electronic communication devices into the examination area. If you observe an examinee using any of these during the examination, immediately inform the administrator.

## Individual Breaks

- **Test Centers ONLY:** 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** (the clock will not stop during a break). 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.
- **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 leave the view of the webcam or leave the room (**with the exception of the scheduled 10-minute break**), the exam will be invalidated, and they will not be allowed to resume the exam, and will forfeit all exam fees.

## Cheating and Security

- If candidates give help to or receive help from anyone during the examination, they will have their examinations terminated 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. Test center candidates will be asked to return all examination materials and leave the exam area immediately.
- Candidates may **not** write on examination materials (such as scratch paper and markers, or digital whiteboard) until **after** the software tutorial has been completed **and** the first question on the exam is displayed. If you write on your examination materials before the examination begins, alert the administrator to provide a new set of materials.
- Please note that all examination questions and materials are copyrighted by and are the property of PayrollOrg. 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 PayrollOrg 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

- At test centers, while every attempt is made to provide a comfortable testing environment, the heating and cooling systems sometimes may not function properly. Consider taking a sweater (Note: Hooded sweaters, coats, and other garments are not allowed) on the day of the scheduled examination. Only in extreme cases will examinations be cancelled as a result of heating or cooling problems.
- Be prepared to show or remove any and/or all jewelry upon request by the Test Administrator during the check-in process.

- Wear comfortable clothing to the examination. Business attire is not required. Tight clothing is not comfortable and restricts the ability to be relaxed.
- Head scarves and other head and hair coverings are not allowed, except as part of required religious garments.

## 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 exam area.

## 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 no later than the day before the scheduled examination. Online proctored test candidates should perform the system check and review all technical requirements no later than the day before the scheduled exam.
- **Candidates should be well rested** on the day of the examination. Do not stay up late studying the night before the examination. Last-minute cramming will only increase anxiety and result in confusion. If possible, limit the amount of time spent studying the night before the examination.
- **Practice with your calculator** before the examination. Use it at work and while studying. Your calculator should be battery-powered, so make sure it has fresh batteries.
- **Practice with the digital whiteboard** before the examination. Online proctored test candidates should practice with the digital whiteboard (<https://www.pearsonvue.com/us/en/onvue/whiteboard.html#practice-whiteboard>).

## TEST TAKING TIPS

- **Before beginning 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 the examination tutorial and instructions** presented prior to the start of the exam. Pay close attention on how to retrieve the exam supplements within the software.
- **Read each examination question carefully.** Be careful of questions that use words such as BEST, NOT, ALWAYS, NEVER, MUST, and EXCEPT.
- **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 that you think is correct than to leave a question blank. If a question(s) stumps you, answer the question to the best of your ability and then mark it for review and go to the next question. After completing the remaining questions, go back and review the marked question(s). The exam software tutorial will explain how to use the mark for review feature.
- **Manage your time.** Be aware of the time remaining while taking the examination and do not spend an excessive amount of time on any single question. The testing software will display the time remaining.
- **If there is time, re-check your calculations.** Each question requiring calculation will have incorrect answers that can be derived by using an incorrect method. Write the steps you have taken in deriving the calculations using the scratch paper or digital whiteboard for your review.
- **Verify all answers to gross-up questions.**

## CANCELLATION AND RESCHEDULING

### 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) calendar 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*), candidates will forfeit the **entire examination fee**. Written verification and supporting documentation can be emailed to [CaseAttachment@Pearson.com](mailto:CaseAttachment@Pearson.com). **Only documentation via email will be accepted.**

### CHANGE/CANCEL POLICY

Do NOT contact Pearson VUE's local testing center. All test center candidates must telephone Pearson VUE or go to [www.pearsonvue.com/pay](http://www.pearsonvue.com/pay) at least **96 hours** before the scheduled examination date to change or cancel a reservation. Changed reservations with proper notice may be transferred to a new reservation (within the current testing window for the Northern Americas region). **Candidates will forfeit the entire examination fee and be considered a no-show if the change or cancel request is received less than 96 hours from the exam reservation date and time.**

Candidates who **cancel** an exam at least 96 hours and up to 30 days before their exam reservation will incur a non-refundable cancellation fee of \$50 USD, paid to Pearson VUE. Cancellations that occur more than thirty (30) calendar days prior to an exam reservation are not subject to additional fees. Please note that there is no fee to change a reservation during this same period.

Note: The Pearson VUE chat option on the Pearson VUE website cannot be used to reschedule or cancel an exam.

Online proctored exams must be canceled or changed before the appointment time. There is no cancellation fee

for online proctored exams. Failure to cancel or reschedule before your appointment time or failure to appear for your appointment will result in the forfeiture of your exam fee. To modify an exam appointment, login to [Payroll.org/cert-dashboard](https://Payroll.org/cert-dashboard).

## REFUNDS

Examination fees are fully refundable **only** if the candidate cancels the reservation with proper notice (96 hours or more before the date of the scheduled exam). **Note:** The cancellation fee will apply to exams cancelled at least 96 hours and up to 30 days before the exam reservation and is a separate transaction from the refund.

Examination refunds should be made by calling PayrollOrg Customer Service at (210) 224-6406. A refund form will be required to process the refund. A customer service representative can provide the form. If the exam had been scheduled and then cancelled, be sure to provide the Pearson VUE appointment cancellation confirmation and receipt showing the paid cancellation fee. Refunds that are approved will be made in the original form of payment.

## RETAKE THE EXAM

### Northern Americas Region/ONLINE PROCTORED

Candidates may retake the FPC Examination as often as necessary, but only once in each testing window at a Pearson VUE testing center or online proctored. For example, those who fail an examination in Spring 2024 must wait until Fall 2024 to retest.

To retake the examination, you must pay for a new exam at [Payroll.org/fpc](https://Payroll.org/fpc) before making a new exam reservation.

Candidates have the option to obtain additional training at Payroll Learning Center in Las Vegas, NV, by completing 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 *Payroll Learning Center Exam*. Candidates who have failed the FPC examination at the Payroll Learning Center are eligible to retake the examination at a Pearson VUE testing center or with online proctored during the current or a future testing window. A candidate may only take the FPC exam twice during an exam year.

### EMEA, APAC, Southern Americas, and Military

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 pay for a new exam at [Payroll.org/fpc](https://Payroll.org/fpc) before making a new exam reservation, in addition to meeting all eligibility requirements.

# AFTER THE EXAM

## EXAM RESULTS

Examination results are strictly confidential. All candidates will receive their score report (see below for details) upon completion of the exam at the testing center. Examination results will be reported only to the examinee and PayrollOrg. Examinees should direct all questions about examination results in writing to PayrollOrg's Certification Department. To maintain examination security, **examination questions and answers cannot be made available for review**. Neither Pearson VUE nor PayrollOrg 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.

## Understanding the Score Report

Our exam vendor, Pearson VUE, follows careful procedures to ensure score reports are correct.

The score report informs you whether you passed or failed, and a failing score report will highlight the proficiency level on each of the content areas (domains) covered on the exam. A scaled score of 300 is required to pass. If you receive a scaled score of 300 or higher the score report will indicate that you have passed; otherwise it will indicate that you failed. If you pass, you will be told how to login to PayrollOrg's website to share your accomplishment with others in your organization. If you fail, your performance by content area will show which area(s) your performance indicates that you are less than proficient, which area(s) you are moderately proficient, and which area(s) you are proficient. This information combined with the number of items in each domain can be used to help you prepare to retake the exam in the event that you did not pass.

## Notification of Certification

Within a week of the exam date, PayrollOrg will notify via email examinees who successfully completed the examination and will inform them how to order a FPC certificate and lapel pin and claim their digital badge.

## Consent to Publish

By applying to take the Fundamental Payroll Certification (FPC) Examination, you acknowledge that PayrollOrg reserves the right to publish the name, city, and state of residence of candidates passing the FPC examination in PayrollOrg publications, on the PayrollOrg website, the online Directory of Certificants, and elsewhere, and PayrollOrg reserves the right to use the examination results for its use and purposes as may be determined.



If you have questions or concerns with regard to this notice, contact PayrollOrg's Certification Department.

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).

PayrollOrg Transcript

PayrollOrg Transcripts can be requested in lieu of certificate(s) of completion for education originating directly from PayrollOrg (not including PayrollOrg local chapters and/or third-parties). Transcripts for PayrollOrg national courses, seminars and conferences attended, within the current recertification period (3 years for FPC), will be provided free of charge for PayrollOrg members and upon submission of \$20 online payment for non-members. More information can be found at [Payroll.org/fpc](http://Payroll.org/fpc) or by contacting PayrollOrg Customer Service at (210) 224-6406. Please allow two (2) weeks for processing. PayrollOrg will provide transcripts via email. If you need to update your contact information, please call Customer Service at (210) 224-6038 or email [payo@payroll.org](mailto:payo@payroll.org).

**Note:** The online recertification log automatically populates all of your completed PayrollOrg National education hours (see *Recertification*).

Duplicate Score Reports

To order a duplicate score report, please contact Pearson VUE at (800) 470-8757 (or the appropriate number for your region).

RECERTIFICATION

THE RECERTIFICATION PERIOD

The FPC Certification is valid for three (3) full calendar years following the year in which certification was most recently obtained. For example, certifications awarded in 2021 will expire on December 31, 2024. In order to maintain certification, FPCs may be recertified by retaking and passing the FPC Examination during the third year of their certification period or by meeting the Continuing Education requirements. FPCs that retake and pass the examination will retain their original certification date in PayrollOrg's records. Allow 10-12 weeks for processing before contacting PayrollOrg's Certification Department.

RECERTIFICATION BY CONTINUING EDUCATION

FPC continuing education credits are tracked as Recertification Credit Hours (RCHs). One (1) RCH is defined as 60 minutes of educational time. 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 PayrollOrg national, PayrollOrg's Approved Provider or RCH Chapter program, or by an accredited college or university.

**Note:** As of 2019, PayrollOrg no longer accepts unapproved provider courses toward recertification. For more information, go to: [Payroll.org/recertification](http://Payroll.org/recertification)

PayrollOrg awards RCHs, continuing education units (CEUs), and continuing professional education credits (CPE) for most of its live and web-based seminars and programs. RCHs are awarded only for Fundamental Payroll Certification (FPC) and Certified Payroll Professional (CPP) credential holders. CEUs and CPE credits are awarded for those holding other certifications and/or licenses, such as Certified Public Accountants.

An FPC may attend **pre-approved** educational activities offered by Approved Providers, PayrollOrg Chapters, PayrollOrg national, and accredited colleges and universities.

Attendance as a participant facilitator in an approved payroll-related course qualifies only once per applicable year corresponding to the tax year tested.

All programs presented by organizations other than PayrollOrg national should be pre-approved by PayrollOrg prior to submission toward recertification.

Accredited college/university semester or quarter credits must be converted to RCHs for the purpose of logging recertification information.

One (1) Semester Credit .....	10 RCHs
One (1) Quarter Credit .....	5 RCHs

RECERTIFICATION CREDIT HOURS FOR PAYROLLORG PROFESSIONAL MEMBERSHIP

All national-level PayrollOrg members will be granted three (3) Recertification Credit Hours (RCHs) per year for being a member in good standing. **RCHs will be awarded at the end of your PayrollOrg membership year based on the anniversary date and will be applied in-full to the year awarded.**

Partial credit(s) will not be awarded for any membership term of less than one full year.

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Please contact Customer Service at (210) 224-6406 or [payo@payroll.org](mailto:payo@payroll.org) for further information regarding this member benefit.

## DETERMINING IF CONTINUING EDUCATION MEETS PAYROLLORG REQUIREMENTS FOR RECERTIFICATION

The following checklist will assist in determining if continuing education programs meet PayrollOrg's standards in qualifying for FPC recertification. For a program to qualify toward recertification, you must be able to answer YES to all of the following questions:

- Is the program approved through PayrollOrg national, PayrollOrg's Approved Provider or RCH Chapter program, or is offered by an accredited college or university?
- Does the content of the program fall within the Content Outline for the Fundamental Payroll Certification (FPC) Examination?
- Does the content of the program fall within the definition of payroll industry as: production, reporting, accounting, systems, taxation, administration, education/consulting?
- Is the program geared toward professionals in the field of payroll? For example, a program entitled "Stress Management" would need further evaluation to determine if the subject matter specifically targets the types of stress payroll professionals encounter on the job (e.g., tackling year-end, dealing with tax protestors, or angry employees).
- Was the program attended during the applicable recertification period?
- Do you have proof of attendance? See "Mandatory Audit" for details about supporting documentation.

## RECERTIFICATION PROCESS

FPC designees MUST read and abide by the [Recertification Guidelines \(Payroll.org/recertification\)](#) on PayrollOrg's website.

Login with your PayrollOrg username and password to access the online Recertification Log here ([Payroll.org/recertlog](#)) and begin recording your RCHs. Each field must contain the appropriate information that pertains to each of the educational activities you enter. Below is a description of each field and how it should be filled out:

- **Completion Date:** This should be the date on which a qualifying educational program was completed.
- **Program Title:** This is the title or name of the specific qualifying educational program attended as a participant and/or instructor during the recertification period.

- **Course Code:** If the event you attended was delivered through an PayrollOrg Approved Provider or PayrollOrg Local Chapter, enter the course code listed on the certificate of completion.
- **Content Category:** This field indicates the payroll content area that is within the FPC or CPP Exam Content Outline.
- **Sub-Category:** This field indicates the payroll content area that is within the FPC or CPP Knowledge, Skills, and Abilities (KSAs).
- **Issuing Organization:** Enter the name of the organization, company, Chapter, college, university, or any other body that offered the specified educational event.
- **Proof of Completion:** Select the type of document provided as proof for completing the event.

The recertification log must be submitted to PayrollOrg at the end of the recertification period. Do **not** include proof of attendance with your original submission. Only those selected for Audit are required to submit proof of attendance. In the event of an audit, the FPC will be notified and required to produce all supporting documentation.

**On the online recertification log, manually enter the three (3) Recertification Credit Hours (RCHs) per year for being a national-level PayrollOrg member in good standing. PayrollOrg will verify your membership year based on anniversary date.**

As a courtesy, PayrollOrg will send all FPCs an advance notice, via email, of their applicable renewal due date during springtime of the year in which they are scheduled to recertify. A second email notice, including payment information and instructions, will be sent in the fall of the year in which FPCs are scheduled to recertify. **It is the FPC's responsibility to know when their certification expires.** Therefore, FPCs do not have to wait for the email notification to submit their recertification log timely.

In the event of a reinstatement or extenuating circumstances which prevent the FPC certificant from submitting the Recertification Log online, the certificant may submit the paper [Recertification Log](#) to [recert@payroll.org](mailto:recert@payroll.org).

**To ensure accurate and timely delivery of recertification information, via email, it is the responsibility of each FPC to update their profile (except for name changes) on the PayrollOrg website before notification deadlines. To obtain login information or to change your name, contact PayrollOrg's Customer Service Department at [payo@payroll.org](mailto:payo@payroll.org) or by phone at (210) 224-6406.**

## Recertification fee

A recertification fee of \$100 is required. The recertification fee can be paid online at [Payroll.org/recertification](https://Payroll.org/recertification) or by contacting PayrollOrg's Customer Service department at (210) 224-6406. If both the recertification log and fee are not received, PayrollOrg cannot process the recertification request. All recertification fees are **non-refundable**. In the event of an audit, the FPC will be required to produce all supporting documentation.

## Verification Statement for Recertification Through Continuing Education

FPCs recertifying through continuing education must read, agree to, sign, and date the following statement (this statement is included in the online recertification process):

I, the undersigned FPC, do attest that I have attended the courses listed in this Recertification Log. I understand that PayrollOrg has the authority to audit any documents upon request. I am aware that any falsification of information will lead to the revocation of my FPC designation. I understand that non-qualifying courses will be deleted causing my RCHs to decrease. Upon verification of my program log and having met the minimum required number of qualifying RCHs, I will receive an email to order my new FPC certificate. I understand that it is my responsibility to download the new recertification log to begin recording training that has been approved for RCHs for the next recertification period. I understand that the recertification and applicable late and reinstatement fees are non-refundable.

## Mandatory Audit

Ten percent of recertifying FPCs are randomly selected for an audit. All selected FPCs will receive official notice from PayrollOrg with detailed instructions for the audit process. If selected for audit, in addition to the program log and recertification fee, copies of **all** supporting documentation **proving** program attendance **must** be submitted to PayrollOrg's Certification Department for review. **Failure to submit adequate proof of attendance will result in denial of the FPC recertification.**

The following do NOT prove attendance and therefore should not be submitted with your audit materials. In addition, educational activities for which only these materials are submitted will not be counted towards total Recertification Credit Hours:

1. Proof of paid or unpaid registration for training
2. Email confirmations of registration
3. PowerPoint presentations or course materials of any kind
4. Course agendas
5. Course outlines
6. Brochure covers

## LATE RECERTIFICATION SUBMISSIONS

Recertification logs and/or fees received on or after February 15 and any time prior to June 1 of the year following your "valid through" date will be assessed a late fee of \$25. This fee is in addition to the regular recertification fee of \$100 and is **non-refundable**.

## DESIGNATION REINSTATEMENTS

FPCs whose recertification logs and/or fees are received more than 5 months late (between June 1 and December 31 of the year following your "valid through" date) will need to request that their designation be reinstated. Recertification logs submitted by those seeking reinstatement must be accompanied by **proof of attendance** at educational offerings listed on the recertification log and a \$60 reinstatement fee. The reinstatement fee is in addition to both the late fee and the regular recertification fee and is **non-refundable**. After the reinstatement period has passed, candidates must retake the exam.

FPC certificants who are in the reinstatement period, must submit the paper [Recertification Log](#) to [recert@payroll.org](mailto:recert@payroll.org).

**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 (e.g., those with an expiration date of December 31, 2025 must pass the FPC exam in 2025). 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. Recertifying by examination ensures the retention of the FPC's original certification date. After successfully completing the exam, recertifying FPCs will receive, via email, instructions for completing and online recertification log and ordering their replacement certificate.

FPC certificants who pass the CPP examination will only be able to recertify and use the CPP designation.

# FPC EXAM CONTENT OUTLINE

This informational outline reflects the subject matter tested on the FPC Examination.  
For a complete list of the Knowledge, Skills, and Abilities (KSAs) tested on the FPC examination, visit [Payroll.org/certification](https://Payroll.org/certification).

## FPC CERTIFICATION EXAMINATION OUTLINE

The below Content Outline is effective starting September 14, 2019:

### I. CORE PAYROLL CONCEPTS.....29%

- A. Worker Status
- B. Fair Labor Standards Act
- C. Employment Taxes
- D. Employee Benefits
- E. Employee/Employer Forms
- F. Professional Responsibility
- G. Methods and Timing of Pay

### II. COMPLIANCE/RESEARCH AND RESOURCES.17%

- A. Escheatment
- B. Legislative and Regulatory Requirements
- C. Reporting
- D. Record Retention
- E. Penalties
- F. Global

### III. CALCULATION OF THE PAYCHECK.....24%

- A. Compensation/Benefits
- B. Fringe Benefits
- C. Involuntary Deductions/Taxes
- D. Voluntary Deductions
- E. Employer Taxes and Contributions
- F. Total Payroll

### IV. PAYROLL PROCESS AND SUPPORTING SYSTEMS AND ADMINISTRATION .....7%

- A. Maintain Master File Components
- B. Concepts and Functionalities
- C. Business Continuity Plan

### V. PAYROLL ADMINISTRATION AND MANAGEMENT .....7%

- A. Policies and Procedures
- B. Intradepartmental Agreements
- C. Customer Service and Communication

### VI. AUDITS 8%

- A. Internal Controls
- B. Payroll System Controls
- C. Accounting System Controls
- D. Audit Policies and Procedures

### VII. ACCOUNTING .....8%

- A. Financial Reporting
- B. Accounting Principles
- C. Payroll Journal Entry
- D. Account Reconciliation

Visit [Payroll.org/fpc](https://Payroll.org/fpc) for a complete list of the Knowledge, Skills, and Abilities (KSAs).



# BIBLIOGRAPHY/FPC EXAM PREPARATION

PayrollOrg's Learning Paths provide a plan for the successful preparation for the FPC exam. The FPC Learning Path can be accessed at: [Payroll.org/course-conf/learning-paths](https://Payroll.org/course-conf/learning-paths)

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 6-12 weeks 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.

## PayrollOrg Education (Instructor-guided and/or electronic)

- Information found on the education page of PayrollOrg's website at [Payroll.org/education-certification/courses-seminars](https://Payroll.org/education-certification/courses-seminars)
- PayTrain® Fundamentals (self-study or instructor-guided)
- Payroll Practice Essentials (virtual or instructor-guided)
- Payroll 101: Foundations of Payroll Certificate Program
- PayTrain® (self-study or instructor-guided)
- PayTrain® Fundamentals College and University® Program
- Fundamental Payroll Certification Boot Camp: Virtual Classroom
- Calculating Paychecks

## PayrollOrg Publications

- Information found on the publications page of the PayrollOrg's website at [Payroll.org/publication-2](https://Payroll.org/publication-2)
- The Payroll Source®
- Payroll Practice Fundamentals
- The Guide to Successful Electronic Payments

## Other Publications

- Bloomberg Tax's *Payroll Library*
- Thomson Reuters' *Payroll Guide* and *Checkpoint Edge*
- Customer Service for Dummies, by Karen Leland, Keith Bailey
- Accounting for Dummies, by John A Tracey, Tager C. Tracey
- Wolters Kluwer PayrollOrg Basic Guide to Payroll

## Department of Labor, Wage and Hour Division Publications:

To obtain these publications, call (866) 487-9243 or download these Fact Sheets from <https://www.dol.gov/agencies/whd/fact-sheets>

- Fact Sheet #23: Overtime Pay Requirements of the FLSA
- Fact Sheet #22: Hours Worked Under the FLSA
- Fact Sheet #21: Recordkeeping Requirements Under the FLSA
- Fact Sheet #17A: Exemption for Executive, Administrative, Professional, Computer & Outside Sales Employees Under the Fair Labor Standards Act (FLSA)

## Internal Revenue Service Publications:

These publications are available on the IRS website and in PayrollOrg's Resource Library at [Payroll.org/news-resources/resource-library](https://Payroll.org/news-resources/resource-library)

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





# 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-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 bonus payment. There is no state income tax withholding.

- A. \$2,165.67
- B. \$2,612.67
- C. \$2,785.52
- D. \$2,842.93

5. Which of the following forms is used by an employer to report quarterly wages and federal payroll tax withholdings and deposits?

- A. Form 940
- B. Form 941
- C. Form 1096
- D. Form 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-D
5-B	6-C	7-D	

## **PAYROLLORG 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 PayrollOrg.
8. To support one's fellow Payroll Professionals, both within and outside one's organization.



The easiest and fastest way to apply is online.  
Go to [Payroll.org/applyforfpc](https://Payroll.org/applyforfpc) and fill out the online version of this application.

## APPLICATION FOR CERTIFICATION BY EXAMINATION

**Applications will not be accepted at the testing center.** Candidates are required to submit this completed form to PayrollOrg via Online ([Payroll.org/applyforfpc](https://Payroll.org/applyforfpc)), email ([payoexam@payroll.org](mailto:payoexam@payroll.org)), U.S. mail, or fax (210-224-5814) **BEFORE** making exam reservations. To obtain your PayrollOrg Identification Number, please contact PayrollOrg Customer Service at (210) 224-6406 or email [payo@payroll.org](mailto:payo@payroll.org).

If paying for exam by credit card, please pay online at [Payroll.org/applyforfpc](https://Payroll.org/applyforfpc) after submitting this application. If paying by check, make check payable to PayrollOrg and mail to:

PayrollOrg, Attn: Certification Department  
660 North Main Avenue, Suite 100  
San Antonio, TX 78205

### SECTION A: Exam selection

SELECT ONE	REGION	EXAM SERIES	MEMBER FEE	NON-MEMBER FEE
<input type="checkbox"/>	Northern Americas	FPC-N America	\$359.00	\$459.00
<input type="checkbox"/>	Payroll Learning Center	FPC-LC	\$359.00	\$459.00
<input type="checkbox"/>	Military	FPC-INTL/MILITARY	\$359.00	\$459.00
<input type="checkbox"/>	EMEA, APAC, and Southern Americas	FPC-INTL/MILITARY	\$419.00	\$509.00
<input type="checkbox"/>	Online Proctored	FPC-Remote	\$359.00	\$459.00

### SECTION B: PERSONAL information

First and Last Legal Name (as listed on your primary ID):

First/Given \_\_\_\_\_

Last/Surname \_\_\_\_\_

Home Address:

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip/Postal \_\_\_\_\_

Country/Area Code \_\_\_\_\_ Home Phone \_\_\_\_\_

Home Email Address \_\_\_\_\_

Cell Phone \_\_\_\_\_

PayrollOrg Identification Number \_\_\_\_\_ Date of Birth (mm/dd/yy) \_\_\_\_\_

Company \_\_\_\_\_

Address \_\_\_\_\_

Country/Area Code \_\_\_\_\_ Business Phone \_\_\_\_\_

Business Email Address \_\_\_\_\_

☐ **If recertifying by examination, check here.** Note: FPCs choosing to recertify by examination must pass the FPC Examination during the third year of their most recent certification or recertification.

### SECTION C: Statement of Understanding

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 PayrollOrg Code of Ethics and I understand and accept it. I understand that any knowingly false statement herein or lack of compliance with the PayrollOrg Code of Ethics is grounds for rejection of this Application. If certification is granted, I understand the liability of PayrollOrg and its agents is limited to examination fees only.

Applicant Signature \_\_\_\_\_ Date of Signature \_\_\_\_\_

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

# Prepare your career for the payroll of tomorrow!



**Join 30,000 of your payroll peers worldwide with membership in PayrollOrg.**

A payroll transformation is underway, and we want you to be prepared for it. A membership in PayrollOrg will not only help grow your career but also keep you on the cutting edge of payroll industry standards.

## **Your benefits include:**

- Access to free eBooks and over 20 free webinars offering RCHs
- Timely compliance updates
- 3 free Recertification Credit Hours (RCHs) each year
- Certification options that open doors
- Discounts on all PayrollOrg courses, conferences, and products
- Training for all levels and specialties, virtually and in-person
- Access to The Payroll Community
- Local chapter participation

**JOIN TODAY!**  
[Payroll.org/Signup](https://Payroll.org/Signup)

**Be part of the future of payroll.**

## North America Pearson VUE Testing Center Exam Dates

### Fall 2025

Registration: July 2 - October 3, 2025

Exam Window: September 6 - October 4, 2025

### Spring 2026

Registration: November 10, 2025 - April 17, 2026

Exam Window: January 5 - April 18, 2026

For Learning Center, International, and Military Exam Dates, see page 3.

## Payroll Learning Center Exam Dates

Payroll Learning Center exam dates are limited and coincide with the Payroll 101: Foundations of Payroll Certificate Program.

Check the course schedule at  
[Payroll.org/course-conf](https://Payroll.org/course-conf)  
for the latest information.



**Certification Board**

**FPC Committee**

**PayrollOrg**

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

Check for the updated FPC Handbook on the website  
at [Payroll.org/certification](https://Payroll.org/certification)

