

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.

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 ADMINISTRATION7%

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

V. PAYROLL ADMINISTRATION AND MANAGEMENT7%

- 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. ACCOUNTING8%

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

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

