CPP EXAM CONTENT OUTLINE

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

For a complete list of the Knowledge, Skills, and Abilities (KSAs) tested on the CPP examination, visit
www.americanpayroll.org/certification.

CPP CERTIFICATION EXAMINATION OUTLINE

I. CORE PAYROLL CONCEPTS...............................27%
- 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 21%
- A. Escheatment
- B. Regulatory - Maintain compliance and accuracy of payroll processing
- C. Reporting
- D. Record Retention
- E. Penalties
- F. Global

III. CALCULATION OF THE PAYCHECK...................20%
- A. Compensation/Benefits
- B. Involuntary Deductions/Taxes
- C. Voluntary Deductions (Pretax and Post Tax)
- D. Employer Taxes and Contributions
- E. Net Pay

IV. PAYROLL PROCESS AND SUPPORTING SYSTEMS AND ADMINISTRATION....................9%
- A. Maintain Master File Components
- B. Concepts and Functionalities
- C. Disaster Recovery Plan
- D. Selection
- E. Implementation/Upgrades
- F. Maintenance/Updates
- G. Project Management

V. PAYROLL ADMINISTRATION AND MANAGEMENT...10%
- A. Policies and Procedures (e.g., overtime, benefits, leave)
- B. Staffing, Employee Development, and Core Competencies
- C. Management Skills and Practices
- D. Communication/Customer Service

VI. AUDITS..7%
- A. Internal Controls
- B. Payroll System Controls
- C. Accounting System Controls
- D. Third Party Controls
- E. Audit Policies and Procedures

VII. ACCOUNTING 6%
- A. Accounting Principles
- B. General Ledger Account Classification
- C. Payroll Journal Entry
- D. Account Reconciliation