

CPP Exam: Certified Payroll Professional Examination

Official Body: PAYO (formerly APA) | Syllabus: 2026-2027 CPP Examination Content Outline

[Free 10-Q Diagnostic ->](#)**Passing Standard: Scaled score of 300 on a 100-500 scale**

Format & Timing: 190 Multiple Choice Questions (165 scored + 25 pretest). Total 4 hours. (Pearson VUE)

Testing Windows: Spring and Fall testing windows at Pearson VUE

1. OFFICIAL 2026 BLUEPRINT DOMAINS & WEIGHTINGS

CPP-1: Core Payroll Concepts (Worker Status, FLSA, Gross-to-Net)**Weight: 24%**

Worker classification: Employee vs. Independent Contractor (Common Law & Statutory Tests), Fair Labor Standards Act (FLSA): Exempt vs. Nonexempt, minimum wage, overtime, regular rate of pay, Employment taxes (FIT, SIT, FICA, FUTA/SUTA) and taxable vs. nontaxable fringe benefits, Cafeteria plans (IRC

CPP-2: Compliance / Research and Resources (Forms 941/940/W-2, Penalties)**Weight: 21%**

Federal tax reporting and deposit rules: Forms 941, 940, 944, W-2, W-3, W-4, and 1099-NEC, Lookback periods, Semiweekly vs. Monthly depositors, and \$100,000 Next-Day Deposit Rule, IRC penalties for failure to file/deposit, trust fund recovery penalty (Sec. 6672), and recordkeeping, Escheatment laws, Form I-9

CPP-3: Calculation of the Paycheck (Withholding, FICA, Garnishments, Gross**Weight: 20%**

FIT withholding methods (Percentage and Wage Bracket), supplemental wage rates, and gross-ups, Social Security wage base cap, Additional Medicare Tax (0.9%), and imputed income (GTL Sec. 79), Involuntary deductions: Federal tax levies, child support (CCPA limits), creditor garnishments, student loans

CPP-4: Payroll Process and Supporting Systems and Administration**Weight: 12%**

Payroll system lifecycle, interfaces, time and attendance, and direct deposit (NACHA/ACH rules), Disaster recovery, business continuity, and system implementation controls

CPP-5: Payroll Administration and Management**Weight: 10%**

Payroll department management, staffing, KPIs, customer service, and communication, Global/expatriate payroll basics (hypothetical tax, tax equalization, shadow payroll)

CPP-6: Audits (Internal Controls, Reconciliation, SOX)**Weight: 7%**

Payroll internal controls, segregation of duties, phantom employee prevention, and SOX compliance, Reconciling payroll tax returns (Forms 941 to W-2/W-3) and audit trail verification

CPP-7: Accounting (Payroll Journal Entries, Accruals, Reconciliations)**Weight: 6%**

Payroll journal entries, salary/wage and tax accruals, liability and expense accounts, Financial statement classification and general ledger reconciliation

2. PRIMARY STATUTORY & REGULATORY AUTHORITIES TESTED

*** Fair Labor Standards Act (FLSA - 29 U.S.C. Sec. 201 et seq.) - 29 CFR Parts 541 & 778**

Federal wage, hour, exempt/non-exempt classification, and regular-rate overtime rules

*** IRS Publication 15 (Circular E) & IRC Sec. Sec. 3101-3509 - Forms 941, 940, W-2, W-4, 1099-NEC**

Federal income tax withholding, FICA (Social Security & Medicare), and FUTA employer tax rules

3. EXAMINER TRAPS & HIGH-YIELD PASS STRATEGY

Key Challenge: Strict gross-to-net gross-up formulas, FLSA regular rate of pay overtime calculations, multi-state withholding reciprocity, and Form 941 Schedule B deposit lookback rules.

Pass the CPP Exam on your first try with VoraPrep's complete 6-pillar interactive course:

[1. Full CPP Exam Course ->](#)[2. Free 10-Q Diagnostic ->](#)[3. Score & Hours Calculator ->](#)