

# Fundamental Payroll Certification STUDY GROUP



## COURSE SYLLABUS

### Education Coordinator Information

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Web Page: <http://www.sandiegochapterapa.org>

FPC Handbook: [https://www.americanpayroll.org/pdfs/certification/fpc\\_handbook09.pdf](https://www.americanpayroll.org/pdfs/certification/fpc_handbook09.pdf)

Meeting Site: 3851 Rosecrans St., San Diego, CA 92110  
(Harbor and San Diego Room)

Class Dates: February 08, 2012 to April 11, 2012  
Please look at the schedule (dates will vary)

Test Dates: TBA

### Course Description

This is a study group for those who are interested taking the Fundamental Payroll Certification (FPC) exam given by the American Payroll Association. The Fundamental Payroll Certification (FPC) is open to all those who wish to demonstrate a baseline of payroll competency. The FPC is designed for:

- Entry-level Payroll Professionals
- Sales Professionals/Consultants serving the payroll industry
- Systems Analysts/Engineers writing payroll programs
- Payroll Service Bureau Client Representatives

### Course Objective

Each week we will review different chapters from the 2010 Payroll Practice Fundamentals book and do problems based on different scenarios to help the group understand the concepts needed to pass the exam.

### Suggestions for Success

Be prepared for each meeting by reading the chapter(s) to be discussed ahead of time. Participate in the group discussions. Miss as few meetings as possible. Ensure you give yourself enough time each week to devote to study.

## Class Schedule

Date	Chapter(s)	Room/Facilitator
2/08/12 Wednesday (Harbor Room)	<b>Chapter 1: Payroll Fundamentals (part 1)</b> 1.1 Challenges 1.2 Concepts 1.3 Fair Labor Standards Act 1.5 Additional earnings 1.6 Defining Overtime 1.7 Calculating Overtime Payments 1.8 Defining time worked	
2/13/12 Monday (Harbor Room)	<b>Chapter 1: Payroll Fundamentals (part 2)</b> 1.9 Record Keeping and Systems 1.10 Withholding Allowances (Form W-4) 1.11 Advance Earned Income Credit (Form W-5) 1.12 Child Labor 1.13 Family and Medical Leave Act (FMLA)	
2/22/12 Wednesday (Harbor Room)	<i>Review Chapters 1, plus practice test</i>	
3/01/12 Thursday (San Diego Room)	<b>Chapter 2: Fundamentals of Payroll Operations</b> 2.1 The Payroll System 2.2 Batch and real-time processing methods 2.3 Interfaces 2.4 Control Procedures 2.5 External Audits 2.6 Paying Employees	
3/05/12 Monday (Harbor Room)	<b>Chapter 3 Paycheck Fundamentals</b> 3.1 Withholding Federal Taxes 3.2 Withholding Social Security and Medicare Taxes 3.3 Additional Deductions from Pay 3.4 Advance Earned Income Credit 3.5 State Taxes 3.6 Deceased employees 3.7 Gross to Net Calculation 3.8 Employer-paid Taxes	
3/14/12 Wednesday (Harbor Room)	<i>Review Chapters 1-3, plus practice test</i>	
3/21/12 Wednesday (Harbor Room)	<b>Chapter 4: Payroll Benefit Basics</b> 4.1 Fringe Benefits 4.2 Prizes and Awards 4.3 Company Vehicles 4.4 Group-Term Life Insurance 4.5 Deferred Compensation 4.6 Section 125 Flexible Benefit Plans	
3/28/12 Wednesday (Harbor Room)	<b>Chapter 5: Tax Reporting</b> 5.1 Depositing Federal Taxes 5.2 Quarterly Tax Returns 5.3 Form W-2, Wage and Tax Statement 5.4 Penalties 5.5 Unemployment Tax Returns	

4/2/12 Monday (Harbor Room)	<b>Chapter 6: Payroll Accounting</b> 6.1 Accounting Basics <b>Chapter 7: Professional Payroll Skills and Responsibilities</b> 7.1 Customer Service 7.2 Professional Responsibilities 7.3 Resources	
4/09/12 Monday (Harbor Room)	<i>Review Chapters 4-7, plus practice test</i>	
4/11/12 Wednesday (Harbor Room)	<b>Chapter 8: Preparing for the FPC Exam</b> <i>Review Chapters 1-7, plus practice test</i>	