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All About Your Career as a
USA Payroll Professional with
Fundamental Payroll Certification (FPC)
From American Payroll Association **(APA)**



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What Is Your **Ikigai**



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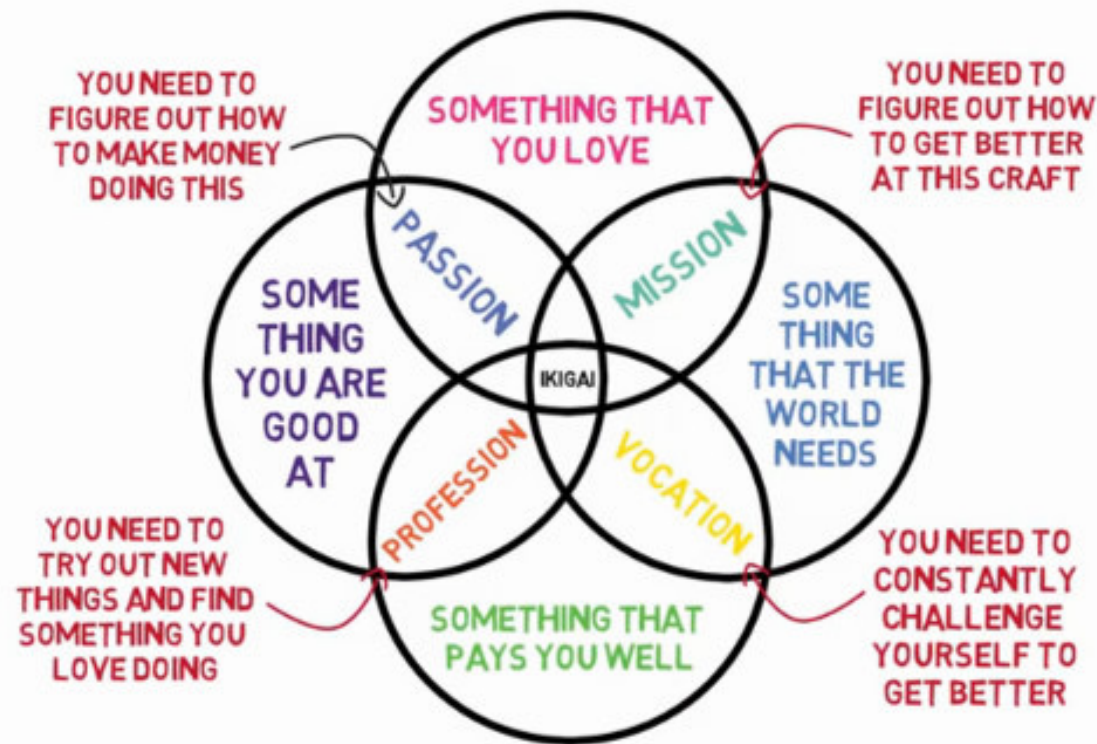


IKIGAI (生き甲斐)
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5 Things to Remember While Choosing a Career

T-I-E Analysis

- **Time**
 - How Much Time Will It Take to Study & Pass?
 - How Many Days-Months-Years Does It Need?
- **Investment**
 - How Much Money I Will Have to Invest?
- **Earnings**
 - How Much Money I will Earn Post Qualification?
 - Does This Education Help Me Earn More Than Other Education?
 - Can I Earn Even After My Retirement With This Qualification?

E-A Analysis

- **Easy**
 - Can I Pass this Exam Easily?
 - What is the FPC Pass Percentage?
- **Appreciate**
 - Will this Education Help Me Appreciate In Value?
 - Will this Education Help Me Have a Unique Identification in My Domain?
 - Will this Education Help Me Work for a Better Company?
 - Will this Education Help Me to Serve My Clients / My Company?



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Explore Your Career as **USA**
Payroll Professional With
Fundamental Payroll Certification
(FPC) from American Payroll
Association (APA)



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Who Is This **FPC** from
American Payroll
Association (APA)?

1



APA offers Two Levels of Certification

**the Fundamental
Payroll
Certification
(FPC) and**

**the Certified
Payroll
Professional
(CPP)**



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Difference Between FPC and CPP?

Fundamental Payroll Certification (FPC)	Certified Payroll Professional (CPP)
<ul style="list-style-type: none">• A certification credential for payroll beginners and service and support professionals in positions requiring payroll knowledge.• Payroll experience is NOT required to take this exam.• The FPC exam is designed specifically for fundamental-level payroll practitioners, sales professionals, consultants, and others who support the payroll industry.• No eligibility requirements.	<ul style="list-style-type: none">• A certification credential for those with extensive payroll knowledge and experience.• APA's Certification Board requires that payroll professionals fulfill one of several eligibility criteria before taking the CPP exam.• The CPP exam is designed for experienced payroll professionals, managers, and supervisors. It places emphasis on higher-level skills, including management and payroll systems.• Must meet experience and education requirements.

For More Information: <https://www.americanpayroll.org/education-certification/certification/overview>

A woman with long brown hair, wearing a white button-down shirt and a white headset with a microphone, is sitting at a white desk. She is smiling and looking down at a small spiral notebook, where she is writing with a yellow pen. A silver laptop is open on the desk next to her. The background is a blurred office or home workspace with a grey sofa and a potted plant.

About **Certified Payroll Professional (CPP)** Exam

APA Membership is Mandatory*

About Certified Payroll Professional (CPP) Exam

Criteria #1	Criteria #2	Criteria #3
<p>The payroll professional has been practicing for at least a total of three (3) years out of the five (5) years preceding the date of the examination application.</p> <p>The practice of payroll is defined as direct or related involvement in at least ONE of the following:</p> <ul style="list-style-type: none">• Payroll Production, Payroll Reporting, Payroll Accounting, Payroll Systems, and Payroll Taxation• Payroll Administration• Payroll Education/Consulting	<p>Before a candidate takes the CPP examination, the payroll professional</p> <ul style="list-style-type: none">• has been employed in the practice of payroll as defined in Criteria 1 for at least the last 24 months, and• has completed within the last 24 months, ALL of the courses within ONE of the following three options offered by the APA:<ul style="list-style-type: none">• Option 1 – Essentials + Intermediate + Advanced + Strategic• Option 2 – FPC + Administration• Option 3 – Boot Camp	<p>Before a candidate takes the CPP examination, the payroll professional</p> <ul style="list-style-type: none">• has been employed in the practice of payroll as defined in Criteria 1, for at least the last 18 months, and• has obtained the FPC designation, and• has completed within the last 18 months, ALL of the courses within AT LEAST ONE of the following three options offered by the APA:<ul style="list-style-type: none">• Option 1 – Essentials + Intermediate + Advanced + Strategic• Option 2 – FPC + Administration• Option 3 – Boot Camp

The Certification Board of the APA requires that payroll professionals fulfill **ONE** of the above criteria before they are eligible to take the Certified Payroll Professional Examination. Click Here for More Info:

<https://www.americanpayroll.org/education-certification/certification/certified-payroll-professional-cpp>



A man in a dark blue suit and glasses is kneeling on a light grey floor, holding a white document. To his left is a clipboard with a white sheet of paper. In the foreground, a large green rectangular sign with the word 'BENEFITS' in white capital letters is on the floor. To the left of the sign is a small grid of squares. Above the sign are two downward-pointing arrows, and below it are two upward-pointing arrows and the word 'Quality'.

Benefits of Becoming **APA** Member?

Benefits of Becoming APA Member?

- Membership in the American Payroll Association helps you **do your job better** and keep your **company compliant**.
- Connect with **over 20,000** of your payroll peers, receive the latest payroll compliance news with APA's expert analysis, and get great discounts on the APA's leading payroll education.
- APA membership costs \$262 per year, plus a \$35 enrollment fee for new members or memberships inactive for over 90 days. Total cost for new members is **\$297**.
- Discover More Membership Benefits Here: <https://www.americanpayroll.org/membership/all-member-benefits>
- Become APA Member Here: <https://ebiz.americanpayroll.org/ebusiness/login.aspx>



DOWNLOAD



Download the Payroll Certification Handbooks Here

Download the Payroll Certification Handbooks Here:



Fundamental Payroll Certification (FPC) Handbook –

<https://pages.americanpayroll.org/fpc-handbook-download-form-1>

Certified Payroll Professional (CPP) Handbook –

<https://pages.americanpayroll.org/cpp-handbook-download-form>



This handbook explains the eligibility requirements that you must meet to take the exam and provides information about recertification.

In addition, this handbook provides study references, sample questions, and much more. All candidates are expected to read this handbook before taking the FPC / CPP exam.

Who Can Be FPC Professional?

2



Who Can Be FPC Professional?

The Fundamental Payroll Certification is open to all those who wish to demonstrate a baseline of payroll competency. Currently there are 6,700 FPC Payroll Professionals Worldwide and Over 20,000 Payroll Professionals with different Certifications in the USA Payroll.

The FPC is designed for:

- 10+2 / Graduates / Post Graduates from Any Stream
- EA / CPA / CA / Other Finance Professionals
- Entry-level payroll professionals
- Managers and supervisors providing strategic payroll management
- Sales professionals/consultants serving the payroll industry
- Systems analysts/engineers supporting payroll systems
- Payroll service provider client representatives
- House Wives / Home Makers Looking for Additional Income Earning Opportunities

You **do not** have to be an APA member to **register** for or **take** the FPC examination.

What Are Different Study Programs to Become a USA Payroll Professional?

3



What Are Different Learning Programs to Become a USA Payroll Professional?

Payroll Practice Essentials Course Outline: https://info.americanpayroll.org/pdfs/course_outlines/21-ppe.pdf

AMERICAN PAYROLL ASSOCIATION

2021 PAYROLL LEARNING PROGRESSION SERIES

Education designed for every stage of your payroll career

1 PAYROLL PRACTICE ESSENTIALS
Ideal for new payroll professionals, tax, HR, benefits, and systems personnel

2 INTERMEDIATE PAYROLL CONCEPTS
Ideal for experienced payroll, HR, benefits, and systems professionals

3 ADVANCED PAYROLL CONCEPTS
Ideal for payroll managers, supervisors, systems support, and tax professionals

4 STRATEGIC PAYROLL PRACTICES
Ideal for experienced payroll and tax professionals, managers, administrators, and directors

Sponsored by **dailyappay**

Register today for classes nationwide or virtual classes at www.americanpayroll.org/course-conf/progression

AMERICAN PAYROLL ASSOCIATION

1 PAYROLL PRACTICE ESSENTIALS

Improve your organization's efficiency with a solid foundation of essential payroll knowledge.

Payroll Practice Essentials is perfect for payroll professionals in the early stages of their careers. It provides a helpful baseline by teaching new payroll professionals how to calculate gross to net pay, withhold, deposit, and report federal employment taxes, and handle Forms W-4 and 13 from new employees.

Individuals preparing for the Fundamental Payroll Certification (FPC) exam will find Payroll Practice Essentials extremely beneficial.

Learn how to:

- Calculate gross to net pay
- Recognize taxable vs. nontaxable fringe benefits
- Withhold, deposit, and report federal employment taxes
- Prepare and file Forms 941 and W-2

Earn up to 18 RCHs, 12 CEUs, or 21 CPE credits for attending in-person classes. 18 CPE credits are available for the Virtual Classroom. No prerequisites required. Classroom Fields of Study: Taxes = 15, Business Law = 4, Communications = 2.5, Virtual Classroom Fields of Study: Taxes = 15, Business Law = 3, Communications = 1.5.

2021 IN-PERSON CLASS		
LOCATION	DATE	COURSE CODE
TUC	July 26-29	21PP02C
TUC	August 4-8	21PP02C
TUC	August 23-25	21PP02C
TUC	October 13-15	21PP02C

2021 VIRTUAL CLASSROOM		
DATE	COURSE CODE	
March 2-April 1	21PP02V	
May 26-June 23	21PP02V	
August 4-September 1	21PP02V	
October 27-November 19	21PP02V	

2021 INTERACTIVE CLASSROOM		
DATE	COURSE CODE	
April 14-16	21PP02I	
May 6-7	21PP02I	
June 7-8	21PP02I	
June 21-22	21PP02I	

www.americanpayroll.org/essentials.html

2 INTERMEDIATE PAYROLL CONCEPTS

Reduce costly penalties by reducing common payroll errors.

Intermediate Payroll Concepts is ideal for individuals on a career path to management. Payroll managers, payroll team leaders, and tax professionals require a more in-depth look into the payroll process and this course teaches how to tax and report employee fringe benefits, understand how to correctly tax and report third-party sick pay, and determine which states' taxes to withhold when an employee works in multiple states.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Intermediate Payroll Concepts extremely valuable.

Learn how to:

- Report third-party sick pay
- Determine how employees are affected by the FLSA
- Determine which fringe benefits are taxable and how they affect payroll
- Manage within a team environment

Earn up to 12 RCHs, 12 CEUs, or 12 CPE credits. No prerequisites required. Fields of Study: Taxes = 7.5, Business Law = 3.5, Communications = 1.5.

2021 VIRTUAL CLASSROOM		
DATE	COURSE CODE	
April 14-30	21PP03V	
May 17-24	21PP03V	
August 2-19	21PP03V	

2021 INTERACTIVE CLASSROOM		
DATE	COURSE CODE	
April 14-16	21PP03I	
May 17-19	21PP03I	
September 1-2	21PP03I	

www.americanpayroll.org/int-concepts.html

3 ADVANCED PAYROLL CONCEPTS

Avoid penalties and satisfy the IRS with accurate reporting.

Advanced Payroll Concepts is perfect for those responsible for protecting their organization's compliance. Payroll managers, supervisors, systems support professionals, and tax professionals will benefit from this course's curriculum, which includes determining an employee's white collar exemption status, making corrections with Forms W-2s and 941-X, and understanding the steps in payroll system implementation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Advanced Payroll Concepts extremely valuable.

Learn how to:

- Apply the DOL white collar exemption tests
- Report offers of health coverage on Forms 1094-C and 1095-C
- Report and tax expatriate and nonresident alien employees
- Tax and report stock options

Earn up to 12 RCHs, 12 CEUs, or 12 CPE credits. No prerequisites required. Fields of Study: Taxes = 7.5, Business Law = 3.5, Communications = 1.5.

2021 VIRTUAL CLASSROOM		
DATE	COURSE CODE	
July 29-30	21AP03V	
October 6-7	21AP03V	

2021 INTERACTIVE CLASSROOM		
DATE	COURSE CODE	
July 29-30	21AP03I	
October 6-7	21AP03I	

www.americanpayroll.org/adv-concepts.html

4 STRATEGIC PAYROLL PRACTICES

Identify payroll practice trends and learn how to implement them in your organization.

Strategic Payroll Practices helps those eager to run an efficient payroll department and measure its efficiency. This course teaches payroll professionals, managers, and directors how to develop the right employees, understand the cost of payroll and implement cost-reduction processes, and correctly tax and report items of executive compensation.

Individuals preparing for the Certified Payroll Professional (CPP) exam will find Strategic Payroll Practices extremely advantageous.

Learn how to:

- Manage IRS and SSA notices and audits
- Develop a payroll department's vision and mission statements
- Ensure proper taxation and reporting of executive compensation
- Understand trends in payroll practice and technology

Earn up to 12 RCHs, 12 CEUs, or 12 CPE credits. No prerequisites required. Fields of Study: Business Management & Organization = 5.5, Taxes = 5.5, Information Technology = 2.0.

2021 VIRTUAL CLASSROOM		
DATE	COURSE CODE	
July 6-27	21SP04V	

2021 INTERACTIVE CLASSROOM		
DATE	COURSE CODE	
August 26-27	21SP04I	

www.americanpayroll.org/strategic.html

1 PAYROLL PRACTICE ESSENTIALS
Course Outline*

WHAT IS PAYROLL?

- The nature and role of the profession
- Objectives of the payroll department

DETERMINING WORKER TYPE

- Types of workers
- Making the determination between employees and independent contractors
- Using Form SS-8
- Expatriates, nonresident aliens, resident aliens

WHAT DO I NEED FROM AN EMPLOYEE?

- Forms I-9 and W-4
- Social security numbers
- New hire reporting
- E-Verify

FAIR LABOR STANDARDS ACT

- Exempt and nonexempt employees
- Child labor restrictions
- The federal and state minimum wage rates
- Tip and the tip credit
- Shift premiums
- Workweeks
- Penalties

EMPLOYEE WAGES

- The federal and state minimum wage rates
- Tip and the tip credit
- Shift premiums
- Workweeks
- Penalties

CALCULATING OVERTIME PAYMENTS

- Regular rate of pay
- Overtime premium rate
- Piecework and commission
- Bonuses
- Multiple pay rates
- Overtime for salaried employees

DEFINING TIME WORKED

- Collecting time worked
- Waiting to work
- Preparing to work

WITHHOLDING TAXES

- Form W-4
- Federal income tax withholding - Methods
- Supplemental wages
- Social security and Medicare tax withholding
- State and local income and unemployment tax withholding
- Employer-paid taxes and gross-ups
- Decedent employee's tax withholding

DETERMINING TAX TREATMENT OF EMPLOYER-PAID BENEFITS

- IRS definition of compensation
- Taxable/nontaxable compensation
- Fair market value
- Nontaxable fringe benefits
- Prizes and awards
- Personal use of company vehicles
- Group-term life insurance
- Qualified and nonqualified plans
- Cafeteria (flexible benefit) plans
- Adoption assistance
- Affordable Care Act basics
- FMLA regulations and requirements

VOLUNTARY AND INVOLUNTARY DEDUCTIONS

- Voluntary deductions - Wage assignments
- Charitable contributions
- Overpayments
- Voluntary deductions - Child support orders
- Medical support orders
- Federal tax levies
- Creditor garnishments
- Student loan garnishments
- Federal agency loan garnishments
- Withholding orders

PAYING EMPLOYEES

- Pay frequencies and timing
- Payment methods
- Unclaimed wages
- Fraud prevention
- REPORTING TAXES AND WAGES
- Employer identification numbers
- Depositing federal taxes
- Form 941 and Schedule B (Form 941) preparation
- Federal and state unemployment tax overview
- Form 940 and Schedule A (Form 940) preparation
- Form W-2 preparation
- Form 1099-H
- Form 1099-MISC
- Form 1099-NEC

PAYROLL ACCOUNTING

- Accounting basics and principles
- Double-entry accounting
- Accounting period
- Accruals and reversals

PAYROLL SYSTEMS, AUDITING, AND RECORDKEEPING

- Employee and manager self-service
- Interface and integrated systems
- Reconciliations and control procedures
- System security
- Internal controls and audits
- Employee master file
- Record retention

THE PAYROLL PROFESSION

- Effective communication
- Principles of customer service
- Keeping up with changes affecting the payroll department
- Data and confidentiality breaches

*Program is subject to change without notice.

2021 Payroll Learning Progression Series: <https://www.nxtbook.com/americanpayroll/americanpayroll/21-progression-series/index.php#/p/1>

Other Payroll Courses

Payroll 101: Foundations of Payroll & Payroll 201: Payroll Administration Certificate Program –

https://ebiz.americanpayroll.org/ebusiness/Education/ViewCourse.aspx?CourseID=56&_ga=2.135975921.1557288002.1635671783-66710012.1632999691

Download the Course Brochure Here -

https://www.nxtbook.com/americanpayroll/americanpayroll/21_PR101-201_Brochure_010521/index.php#/p/6

Pay Train Fundamentals Syllabus –

https://www.learnpayroll.com/wp-content/uploads/2021/03/APA2021_PTF-TOC.pdf



4

**What Are the Steps to
Obtain **FPC**?**

What Are the Steps to Obtain FPC?

1. **Obtain and review the FPC Examination Candidate Handbook** so that you are familiar with a general overview of the examination process, content and suggested study resources. This can be downloaded by visiting <https://pages.americanpayroll.org/fpc-handbook-download-form-1>
2. **Complete and submit the FPC Application for Certification by Examination** located in your handbook, which can be done online, via fax or by mail through the APA. The non-refundable **application fee, \$297** as of 2021, must be submitted along with your application.
3. **Register with Pearson VUE** and **select an exam date and time that works best with your schedule** and will allow plenty of time for study and preparation. Exam windows are open in the spring, typically from late March through late April, and in the fall, typically from early September through early October. The Pearson VUE testing center in your area can be located by visiting pearsonvue.com. A list specific dates and times that are available for your examination appointment can be viewed upon registration. The fee to take the exam is **\$450 for Non-members (\$375 for APA Members)**. If you fail, the exam fees has to be paid again for the next exam.
4. **Prepare for the FPC exam** at your convenience. Exam content includes payroll fundamentals, systems, processes and accounting concepts.
5. **Arrive at the testing center at least 30 minutes prior to your scheduled exam appointment** and be sure to bring two forms of identification, such as a driver's license and Social Security card (USA) or PAN / Aadhar Card and Passport (Non-USA Students), and an approved **calculator**, if needed, a direct translation only **dictionary** (that does not provide definitions). The FPC exam consists of **150 multiple choice questions** which must be completed within **three hours**. A **minimum score of 80 percent which is 300 Marks** is required to **pass** the exam and be **eligible** to **use** the FPC designation. Candidates are notified of their score upon **completion** of the computerized exam.

5

What Is The
Syllabus for
Fundamental Payroll
Certification Exam?

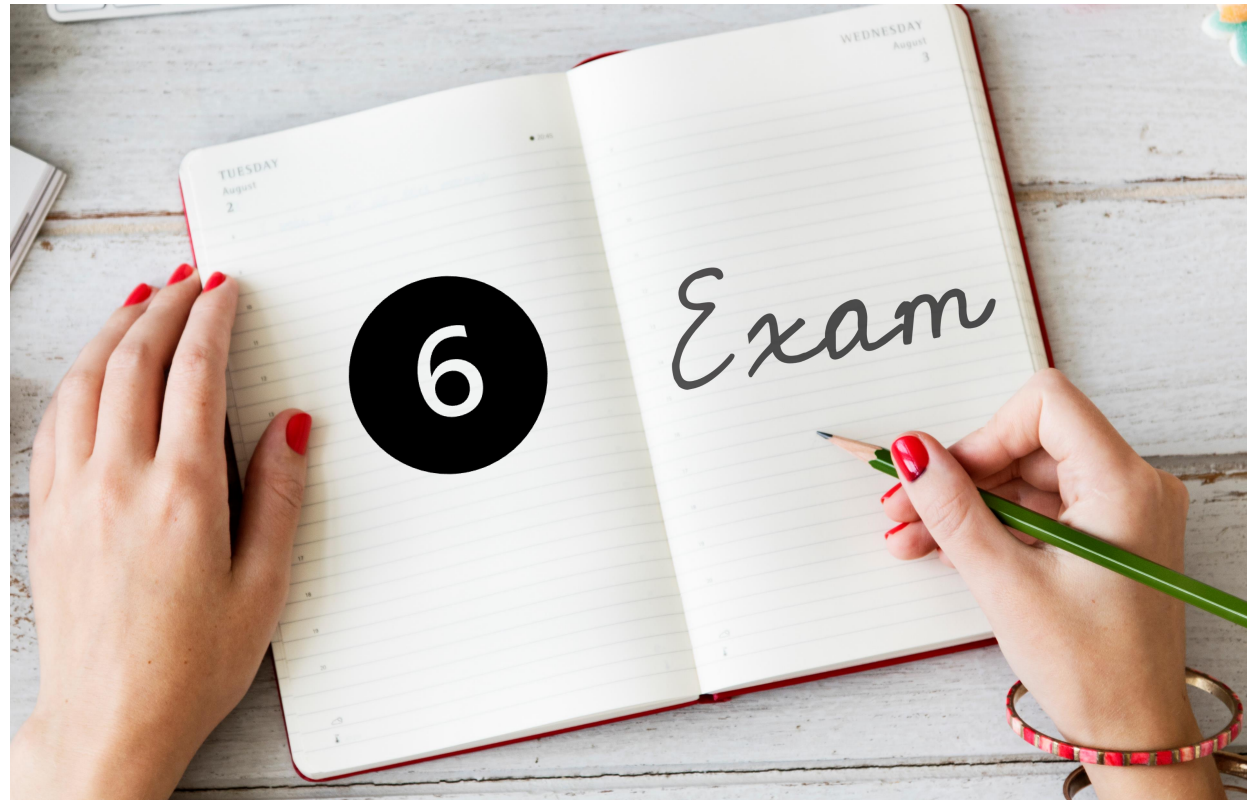


What Is The Syllabus for Fundamental Payroll Certification Exam?

There are **125** scored questions on this exam, divided across **7** content areas.

- **Core Payroll Concepts – 29%**
 - Worker Status
 - Fair Labor Standards Act
 - Employment Taxes
 - Employee Benefits
 - Employee/Employer Forms
 - Professional Responsibility
 - Methods and Timing of Pay
- **Compliance/Research and Resources – 17%**
 - Escheatment
 - Legislative and Regulatory Requirements
 - Reporting
 - Record Retention
 - Penalties
 - Global
- **Accounting – 8%**
 - Financial Reporting
 - Accounting Principles
 - Payroll Journal Entry
 - Account Reconciliation
- **Calculation of the Paycheck – 24%**
 - Compensation/Benefits
 - Fringe Benefits
 - Involuntary Deductions/Taxes
 - Voluntary Deductions
 - Employer Taxes and Contributions
 - Total Payroll
- **Payroll Process and Supporting Systems and Administration – 7%**
 - Maintaining Master File Components
 - Concepts and Functionalities
 - Business Continuity Plan
- **Payroll Administration and Management – 7%**
 - Policies and Procedures
 - Intradepartmental Agreements
 - Customer Service and Communication
- **Audits – 8%**
 - Internal Controls
 - Payroll System Controls
 - Accounting System Controls
 - Audit Policies and Procedures

What About the Examination Pattern?



What About the Examination Pattern?

Fundamental Payroll Certification (FPC)

- 150 test questions of which 25 are pretest that do not count towards the final examination score
- 3 hours to complete
- Basic/Introductory
- Textbook Knowledge
- No eligibility requirements to test
- 3-Year period to recertify
- Must submit exam application and payment
- Multiple Choice questions
- Include calculations, supplement tables
- Computer-based
- Secure Pearson VUE Test Center

Certified Payroll Professional (CPP)

- 190 test questions
- 4 hours to complete
- Mastery/Complex
- Textbook knowledge and experience
- Must meet eligibility criteria to test
- 5-Year period to recertify
- Must submit exam application and payment
- Multiple Choice questions
- Include calculations, supplement tables
- Computer-based
- Secure Pearson VUE Test Center

For More Information: <https://www.americanpayroll.org/education-certification/certification/overview>



Sample MCQs

Sample MCQs

What is the maximum number of hours that a 14- or 15-year old may work per week when school is in session?

- a. 12
- b. 15
- c. 18
- d. 24

ANSWER

c. 18

Child labor laws are applied to minors, and differ depending on the minor's age. There are limits on the number of hours a minor may work in a given day or week, as well as limits on the time of day minors may work.

Which type of employee is excluded from coverage under the Fair Labor Standards Act (FLSA)?

- a. Movie theater employees
- b. Railroad workers
- c. Truck drivers
- d. All of the above

ANSWER

d. All of the above

Not all jobs are covered by the overtime rules of the Fair Labor Standards Act (FLSA). Ones that are excluded from coverage are those jobs that are specifically excluded in the statute or are governed by another federal labor law.

Sample MCQs

Which form would an employee submit to an employer to report tips received?

- a. Form 1096
- b. Form 940
- c. Form 4070
- d. Form 8109

ANSWER

c. Form 4070

The Form 4070, Employee Report of Tips to Employer, records the tips received by employees that are to be included in the calculation of applicable taxes.

The purpose of the Earned Income Credit is to...

- a. provide additional deductions
- b. reduce taxable income
- c. reduce state income taxes
- d. increase earned income

ANSWER

b. Reduce taxable income

The earned income credit is a state tax credit which has the effect of decreasing federal income taxes deducted from an employee's wages. This credit reduces taxable income through allowances for employees with children, and for low earners.



7

How Long Does It
Take to **Prepare**
for the FPC
Exam?

How Long Does It Take to Prepare for the FPC Exam?

1. The American Payroll Association recommends spending at least **6** months preparing for this exam. However, that recommendation includes any coursework or training you might have in the payroll industry.
2. If you have **no formal training**, you should definitely take the **6** months to prepare for the exam. It is rigorous and requires a very specific set of skills and expertise.
3. At **iLead**, we recommend over all **200-250** Hours of Preparation to become an FPC.
4. The Fundamental Payroll Certification (FPC) is valid for **3** calendar years after the year of certification.
5. To maintain certification, each FPC must accumulate a minimum of **60** qualifying Recertification Credit Hours (**RCHs**) within this recertification period OR **retake** and pass the Fundamental Payroll Certification examination.

A close-up photograph of a yellow pencil with a sharpened lead tip pointing at a multiple-choice test paper. The paper has rows of questions, some with circled letters A, B, C, and D. The pencil is positioned diagonally from the top right towards the center. The background is slightly blurred, showing more of the test paper.

**When & Where
Can I Take the
Examination?**

8

When Can I Take the Examination?

- CPP and FPC exam testing windows are held **twice** a year, during **March-April** (SPRING) and **September-October** (FALL / AUTUMN), in more than **400** locations in North America.
- CPP and FPC exams are also **available year-round** to those who participate in Payroll 101 and Payroll 201 at APA's Payroll Learning Centers, and to **international (e.g., India)** and military **candidates based outside North America**.
- The SPRING exam registration window will be open **November 8, 2021** through **April 15, 2022**. Registration opens about **10 weeks** prior to the beginning of the testing window.
- Candidates will sit for the exam **January 10, 2022** through **April 16, 2022**.
- The exams will feature questions based on federal laws and regulations in effect as of **January 1, 2021**.
- Schedule your exam through your online APA [Certification Dashboard](#).
- **North America** Residents can now register and test from the comfort of their home or office using [OnVUE](#), [PearsonVUE's](#) online proctoring exam delivery system!

Where Can I
Take the
Examination?

Pearson VUE Test Center Site List

The Americas

CANADA
Calgary, AB
Edmonton, AB
Burnaby, BC
Winnipeg, MB
St. John's, NL
Halifax, NS
Kitchener / Waterloo, ON
Mississauga, ON
Ottawa, ON
Pickering, ON
Toronto, ON
Windsor, ON
Charlottetown, PE
Montreal, QC
BOLIVIA
La Paz
BRAZIL
Brasilia DF
Curitiba
Fortaleza
Porto Alegre
Recife
Rio de Janeiro
Sao Paulo
CHILE
Santiago
COLOMBIA
Bogotá
Medellin
COSTA RICA
San Jose
DOMINICAN REPUBLIC
Santo Domingo
ECUADOR
Quito
EL SALVADOR
San Salvador
GUATEMALA
Guatemala City
HONDURAS
Tegucigalpa
JAMAICA
Kingston
MEXICO
Mexico City
NICARAGUA
Managua
PANAMA
Panama City
PERU
Lima
TRINIDAD AND TOBAGO
San Fernando
URUGUAY
Montevideo
VENEZUELA
Caracas

United States and U.S. Territories

ALABAMA	HAWAII	MISSOURI	OREGON	WEST VIRGINIA
Birmingham	Honolulu	Columbia	Beaverton	Charleston
Decatur		Kansas City (2)	Medford	Morgantown
Dothan	IDAHO	Springfield	Salem	
Mobile	Boise	St. Louis (2)		WISCONSIN
Montgomery	ILLINOIS		PENNSYLVANIA	Brookfield
ALASKA	Chicago (2)	MONTANA	Allentown	Eau Claire
Anchorage	Marion	Billings	Erie	Kenosha
	Peoria	Helena	Harrisburg	Madison
ARIZONA	Schaumburg	NEBRASKA	Horsham	
Mesa	Springfield	Lincoln	Lancaster	
Phoenix	INDIANA	North Platte	Philadelphia	
Tucson	Evansville	Omaha	Pittsburgh (2)	
ARKANSAS	Fort Wayne	NEVADA	Scranton	WYOMING
Fort Smith	Indianapolis (2)	Las Vegas	Wayne	Casper
Little Rock	Merrillville	Reno		U.S. Territories
Texarkana	TERRE HAUTE		RHODE ISLAND	AMERICAN SAMOA
			Warwick	Pago Pago
CALIFORNIA	IOWA	NEW HAMPSHIRE	SOUTH CAROLINA	GUAM
Anaheim	Coralville	Concord	Columbia	Tamuning
Fresno	Davenport	NEW JERSEY	Greenville	
Gardena	Sioux City	Atlantic City	North Charleston	MARIANA ISLANDS
Malibu	West Des Moines	Lyndhurst	Salpan	
Oakland		Princeton	SOUTH DAKOTA	PUERTO RICO
Ontario	KANSAS	Somerset	Sioux Falls	San Juan
Pasadena	Hays		TENNESSEE	VIRGIN ISLANDS
Redding	Topeka	NEW MEXICO	Chattanooga	St. Thomas
Roseville	Wichita	Albuquerque	Johnson City	
Sacramento	KENTUCKY		Knixville	
San Diego (2)	Lexington	NEW YORK	Memphis	
San Dimas	Louisville	Albany	Nashville (2)	
San Francisco	LOUISIANA	East Syracuse	TEXAS	
Santa Maria	Baton Rouge	Endicott	Arlene	
Westlake Village	Metairie	Islandia	Amario	
COLORADO	Shreveport	Manhattan (4)	Austin (2)	
Greenwood Village	MAINE	Queens (Law Success)	Bellaire	
Pueblo	Bangor	Reno Park	Corpus Christi	
Westminster	Westbrook	Rochester	Dallas	
CONNECTICUT	Utica	Staten Island	El Paso	
Norwalk	MARYLAND	Waterloo	Houston (2)	
Wallingford	Baltimore	White Plains	Lubbock	
Wethersfield	Bethesda	Williamsville	Midland	
GUATEMALA	Columbia	NORTH CAROLINA	San Antonio (2)	
Salisbury	DELAWARE	Asheville	Tyler	
MASSACHUSETTS	Newark	Charlotte	Waco	
Boston (2)	DISTRICT OF COLUMBIA	Greenville	UTAH	
Springfield	Washington, DC	Raleigh	Draper	
Waltham		Wilmington	Ogden	
Worcester	FLORIDA	Winston-Salem	VERMONT	
ALABAMA	Altamonte Springs	MINNESOTA	South Burlington	
Birmingham	Deerfield Beach	Bloomington		
Decatur	Gainesville	Brooklyn Park	WISCONSIN	
Dothan	Jacksonville	Eagan	Albany	
Mobile	Marquette	Hennepin	Atlanta (2)	
Montgomery	Orlando	Rochester	Augusta	
	Pensacola	MISSISSIPPI	Macon	
	Port Charlotte	Tupelo	Savannah	
	St. Petersburg			
	Tallahassee			
	Tampa			
	GEORGIA			
	Atlanta (2)			
	Augusta			
	Macon			
	Savannah			

Information subject to change.

Pearson VUE Test Center Site List

Europe, Middle East and Africa

ARMENIA	KAZAKHSTAN	SWITZERLAND
Yerevan	Almaty (2)	Lausanne
AZERBAIJAN	KENYA	TANZANIA
Baku	Nairobi	Dar Es Salaam
BELGIUM	KIRIBATI	TUNISIA
Brussels	Sharq	Tunis
BOTSWANA	KYRGYZSTAN	TURKEY
Gaborone	Bishkek	Ankara
BULGARIA	LATVIA	Istanbul
Sofia	Riga	Izmir
CAMEROON	LEBANON	UGANDA
Yaounde	Beirut	Kampala
CYPRUS	Zalka - Metr (Beirut)	UKRAINE
Nicosia	LITHUANIA	Kiev
DENMARK	Vilnius	UNITED ARAB EMIRATES
Hidovre (Copenhagen)	MAURITIUS	Abu Dhabi (2)
EGYPT	Quatre Bornes	Dubai (2)
Cairo	MOLDOVA	UNITED KINGDOM
ETHIOPIA	Chisinau	London
Addis Ababa	MOROCCO	UZBEKISTAN
FRANCE	Rabat	Tashkent
Bordeaux	NETHERLANDS	YEMEN
Lyon	Amsterdam	Sanaa
Paris	Utrecht	ZAMBIA
Toulouse	NIGERIA	Lusaka
Villeneuve d'Ascq (Lille)	Abuja	ZIMBABWE
GEORGIA	Lagos	Harare
Tbilisi	OMAN	
GERMANY	Muscat	
Berlin	PORTUGAL	
Frankfurt	Lisboa	
Hamburg	Porto	
Munich	QATAR	
GHANA	Doha	
Accra	ROMANIA	
GREECE	Bucharest	
Athens	RUSSIAN FEDERATION	
Thessaloniki	Novosibirsk	
HUNGARY	St. Petersburg (2)	
Budapest	SAUDI ARABIA	
ICELAND	Dammam (2)	
Reykjavik	Jeddah (2)	
ISRAEL	Riyadh (2)	
Gaza City	SENEGAL	
Ramat Gan	Dakar	
ITALY	SERBIA	
Milan	Belgrade	
Rome	SOUTH AFRICA	
JORDAN	Johannesburg (Sandton)	
Amman	SPAIN	
	Barcelona	
	Madrid	
	Seville	

Information subject to change.

Asia Pacific

AUSTRALIA	PAKISTAN
Adelaide	Lahore
Brisbane	Karachi
Melbourne	Rawalpindi
Perth	
South Melbourne	PHILIPPINES
Sydney	Cebu City
	Makati City (Manila)
BANGLADESH	Manila
Dhaka	SINGAPORE
CHINA	Singapore
Beijing	SE LAOS
Guangzhou	Colombo
Shanghai (2)	TAIWAN
HONG KONG	Kaochung
Hong Kong	Taipei
INDIA	THAILAND
Ahmedabad	Chiang Mai
Allahabad	
Bangalore (2)	VIETNAM
Bhopal	Hanoi
Calcutta/Kolkata	Ho-Chi-Minh City
Chandigarh	
Chennai	
Cochin	
Delhi	
Hyderabad	
Jaipur	
Mumbai	
New Delhi	
Patna	
Pune	
Ranchi	
INDONESIA	
Jakarta	
Surabaya	
JAPAN	
Fukuoka-shi	
Nagoya-shi	
Naha (Okinawa)	
Osaka-shi	
Tokyo	
KOREA, SOUTH	
Busan	
Seoul	
MALAYSIA	
Bayan Lepas	
Petaling Jaya (KL)	
MONGOLIA	
Ulaanbaatar	
MYANMAR (BURMA)	
Yangon (Rangoon)	
NEPAL	
Lalitpur	
NEW ZEALAND	
Auckland	



More Insights

The exam is offered in North America during the following windows:

Spring 2022

Registration: November 8, 2021 - April 15, 2022

Exam: January 10 - April 16, 2022

Fall 2022

Registration: July 6 - October 7, 2022

Exam: September 10 - October 8, 2022

For information on taking the exam at APA's Payroll Learning Centers, internationally, and on military bases, review the Candidate Handbook.

Exams administered from September 11, 2021 through September 9, 2022, feature questions based on federal laws and regulations in effect as of January 1, 2021.

Exams administered from September 10, 2022 through September 8, 2023, feature questions based on federal laws and regulations in effect as of January 1, 2022.

Mid-year legislative and regulatory changes are NOT reflected on that year's exam.

When Will The FPC **Exam Results** Come?



When Will The FPC Exam Results Come?

1. You must score a minimum of **300** in order to pass.
2. Out of 150 MCQs, 25 are Pre-Test MCQs, Meaning You Have to Get At Least **80%** MCQs Right in 125 MCQs = **100+** MCQs
3. You'll be able to see your results and find out whether you passed **immediately** after completing the exam.
4. If you didn't pass, you'll be able to see a section-by-section **breakdown** of how you performed on the test to find out which **areas** you'll need to work on in order to pass it on your **next** attempt.
5. The next attempt can be scheduled **only after 6 Months** from the Last Test Date.

**Sample FPC
Pass
Certificate**



American Payroll Institute

WE THE UNDERSIGNED DECLARE THAT

Harikrishna Guduri, FPC

has met the requirements of the

CERTIFICATION BOARD

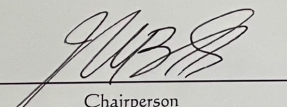
of the

AMERICAN PAYROLL ASSOCIATION

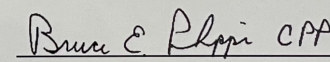
and is hereby awarded the

FUNDAMENTAL PAYROLL CERTIFICATION

2021


Chairperson
Michael J. Bateman, CPP

**AMERICAN
PAYROLL
ASSOCIATION**


President
Bruce E. Phipps, CPP

Certification valid through December 31, 2024

Letter from APA



AMERICAN PAYROLL ASSOCIATION

Las Vegas, NV • New York, NY • San Antonio, TX • Washington, DC
www.americanpayroll.org

Dear Fundamental Payroll Certificant:

Congratulations on attaining you Fundamental Payroll Certification! This credential will validate your mastery of payroll fundamentals to customers, clients and colleagues alike. The FPC is a significant way to reinforce your legitimacy to the payroll community as you pursue your professional career.

You have joined the ranks of more than 4,400 Payroll Professionals who have earned the FPC designation. Your certification status became effective immediately upon your notification of passing the exam and will continue for a three-year period as indicated on your new certificate. Enclosed is your Fundamental Payroll Certification certificate and your lapel pin. We hope that you will display them proudly.

Also at this time, we invite you to share the news of your recent achievement with your community by submitting a press release to your local newspapers and business journals. A pre-formatted press release sample has been enclosed to facilitate this process. It is the APA's desire that, through calling attention to your success, others will become familiar with the FPC program and the standards it sets for fundamental payroll knowledge.

The American Payroll Association is dedicated to enhancing the payroll profession by increasing the skill levels of payroll practitioners and those who interface with them. We appreciate your participation in the Fundamental Payroll Certification program and wish you continued success in your future payroll endeavors and professional growth.

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Maddux'.

Dan Maddux
Executive Director

Congratulations

*Congratulations On Passing
the Fundamentals of Payroll
Certification from
American Payroll Association*

HARI KRISHNA



iLead Tax Academy

India's 1st USA Tax Academy - Producing Real Time Tax Accounting Xperts



+91-994-957-9091



EA@iLeadTax.com



www.iLeadTaxAcademy.in



iLead Tax Academy

How Much Can I **Earn** as USA Payroll Professional?





India / Certification / Fundamental Payroll Certification (FPC) / Salary

Salary for Certification: Fundamental Payroll Certification (FPC)

Overview

Salaries

Related Certifications

How should I pay?

What am I worth?

Price a Job

Find market worth

₹548k / year

Avg. Base Salary (INR)

INDIA

Find out what you should be paid

Use our tool to get a personalized report on your market worth. [What's this?](#)

Location:

Jubilee Hills, Telangana

India [\(change\)](#)

Years in Field/Career:

Find your market worth »

How it works:

1

Enter city & years of experience

2

Add pay factors like skills & education

3

Find your market worth with a report tailored to you

Fundamental Payroll Certification (FPC) Jobs by Salary

Q Search by job title

Job Title	Range	Average
Payroll Specialist	₹295k - ₹641k	₹420,000
Payroll Manager	₹0 - ₹0 (Estimated *)	₹1,450,000
Payroll Analyst	₹0 - ₹0 (Estimated *)	₹400,000
Subject Analyst	₹0 - ₹0 (Estimated *)	₹480,000
Assistant Manager, Customer Service	₹0 - ₹0 (Estimated *)	₹800,000
Information Technology (IT) Consultant	₹0 - ₹0 (Estimated *)	₹950,000
Payroll Administrator	₹0 - ₹0 (Estimated *)	₹500,000

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1

2

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Currency: INR • Updated: Sep 12 2021 • Individuals Reporting: 23

United States / Certification / Fundamental Payroll Certification (FPC) / Salary

Salary for Certification: Fundamental Payroll Certification (FPC)

Overview

Salaries

Related Certifications

How should I pay?

What am I worth?

Price a Job

Find market worth

\$60k / year ▾

Avg. Base Salary (USD)

USA

Find out what you should be paid

Use our tool to get a personalized report on your market worth. [What's this?](#)

Location:

Jubilee Hills, Telangana

India [\(change\)](#)

Years in Field/Career:

Find your market worth »

How it works:

1

Enter city & years of experience

2

Add pay factors like skills & education

3

Find your market worth with a report tailored to you

Fundamental Payroll Certification (FPC) Jobs by Salary

Q Search by job title

Job Title	Range	Average
Payroll Manager	\$50k - \$103k	\$67,985
Payroll Specialist	\$40k - \$68k	\$53,729
Payroll Coordinator	\$39k - \$65k	\$53,241
Payroll Analyst	\$45k - \$67k	\$58,550
Payroll Administrator	\$40k - \$75k	\$57,126
Payroll Supervisor	\$52k - \$82k	\$64,398
Payroll Director	\$81k - \$158k	\$109,927

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Currency: USD • Updated: Oct 31 2021 • Individuals Reporting: 411

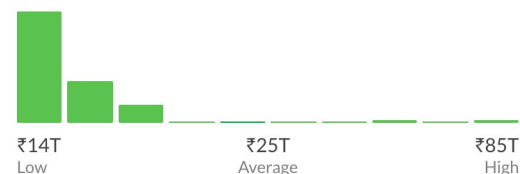
Doing **FPC** is More Rewarding than Doing **MBA**!

Mba Finance Salaries

30 Salaries Updated 14 Jun 2021

Average Base Pay

₹24,775 / mo



How much does a MBA Finance make?

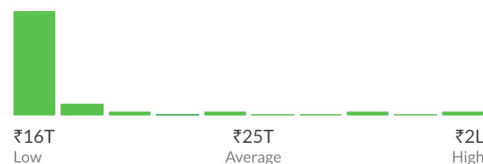
The national average salary for a MBA Finance is ₹24,775 in India. Filter by location to see MBA Finance... [More](#)

Mba Marketing Salaries in India

21 Salaries Updated 19 Jun 2021

Average Base Pay

₹25,253 / mo



How much does a MBA Marketing make?

The national average salary for a MBA Marketing is ₹25,253 in India. Filter by location to see MBA Marketing... [More](#)

Mba Hr Salaries in India

8 Salaries Updated 26 May 2021

Average Base Pay

₹36,138 / mo



How much does a MBA Human Resources make?

The national average salary for a MBA Human Resources is ₹36,138 in India. Filter by location to see MBA... [More](#)

PAY PACKET DATA



A recent study has graded B-schools into four categories on the basis of campus placements and salaries offered. Most of the **4,500** institutes in the country fall in the Tier-III and IV categories

Institute category	% of Institutes	Occupancy rate (in %)	Annual salary (average, in ₹ lakh)	Number of students placed (in %)	Fees (average, in ₹ lakh)
Tier-I (top B-schools)	1	95-100	9+	98-100	12-15
Tier-II	10	80-95	5-9	80-98	8-12
Tier-III	52	70-80	3-5	60-80	5-8
Tier-IV	37	0-70	0-3	0-60	0-5

Orsil Research report

Source: <https://moneyview.in/insights/average-salary-of-mba-in-india>



Failed IPCC
Try FPC 😊

POINT OF DIFFERENCE	EA	CA	CPA	FPC
HOW MANY PAPERS DO WE HAVE TO STUDY?	3 – INDIVIDUAL TAXES, BUSINESS TAXES & TAX REPRESENTATION	4 - CPT 8 – IPCC 8 – FINAL	4 – ACCOUNTS, AUDITING, REGULATION & BUSINESS CONCEPTS	1 PAPER ONLY
EXAMINATION / QUESTIONS PATTERN?	ONLY 85 + 15 MULTIPLE CHOICE QUESTIONS IN EACH PAPER – NO NEGATIVE MARKING	THEORY / DESCRIPTIVE	MULTIPLE CHOICE QUESTIONS + DESCRIPTIVE TASK BASED SIMULATIONS	ONLY 125 + 25 MULTIPLE CHOICE QUESTIONS IN EACH PAPER – NO NEGATIVE MARKING
WHAT IS THE PASS PERCENTAGE?	71% - SAME DAY RESULT, NO WAITING TIME	12%	50%	75% - SAME DAY RESULT, NO WAITING TIME
WHERE CAN WE WRITE THE EXAM?	PROMETRIC CENTRE – RIGHT FROM INDIA	IN INDIA	ONLY OUTSIDE OF INDIA – USA / DUBAI	PEARSON VUE – RIGHT FROM INDIA
HOW MUCH TIME IT TAKES TO COMPLETE?	2-4 MONTHS	3-6 YEARS	1-2 YEARS	2-4 MONTHS
WHAT IS THE VALUE OF CERTIFICATION?	HIGHEST TAX QUALIFICATION OFFERED BY THE IRS (US GOVT ITSELF)	HIGHEST ACCOUNTING & TAX QUALIFICATION IN INDIA	LARGEST ACCOUNTING QUALIFICATION OFFERED BY AICPA (NON-US GOVT)	CERTIFICATION OFFERED BY THE APA - AMERICAN PAYROLL ASSOCIATION
WHAT IS THE INVESTMENT?	< 1 LAKH	> 2 LAKHS	> 4 LAKHS	< 1 LAKH

How **iLead Training** Can Help You?

11



iLead Tax LLC

New York | California | Delaware



Nanda Kumar KV, EA CPB
US Tax Expert
with 15 +Yrs Experience



iLead Tax Academy

Hyderabad | Mumbai



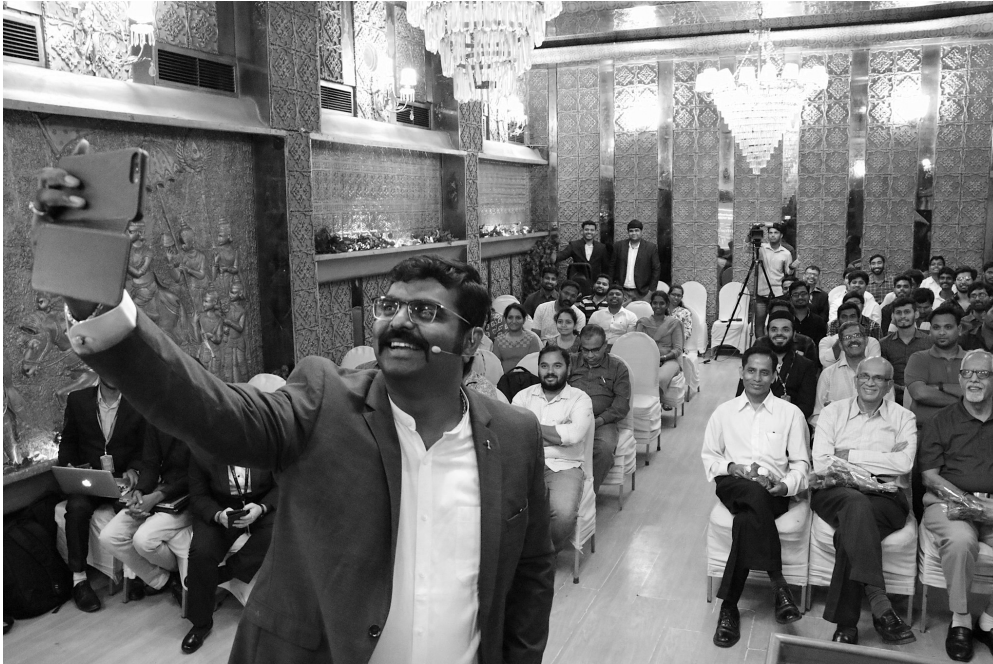
AskValue@iLeadTax.com



+1 530 444 5323



www.iLeadTax.com



About iLead Tax Group

iLead Tax LLC :

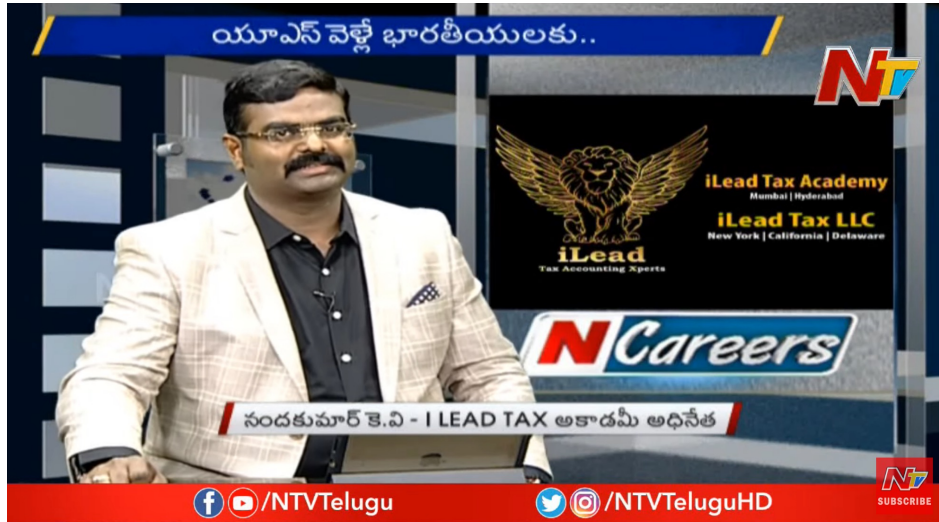
In New York, California & Delaware - Serving Individuals & Small Business Owners
ALL Over USA with **USA Taxation, Bookkeeping & Payroll Tax Services**

iLead Tax Academy :

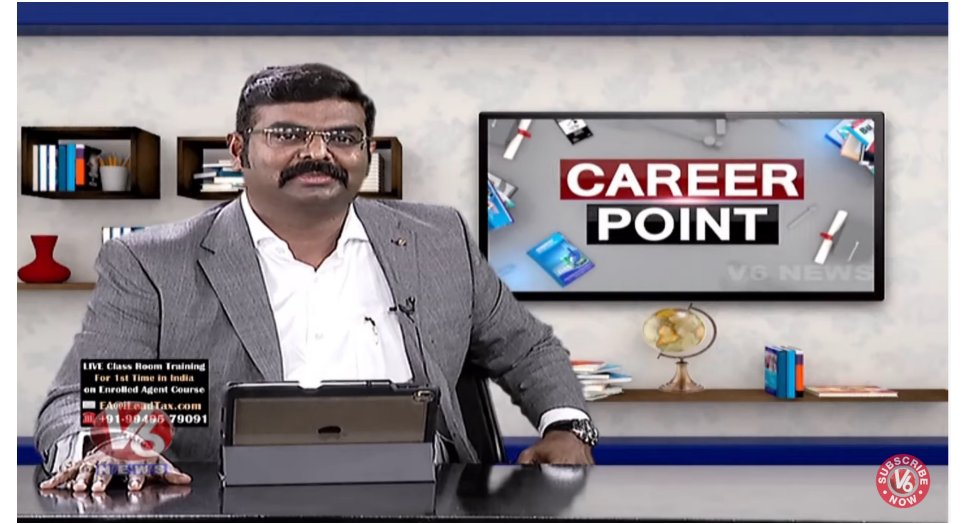
In Hyderabad & Mumbai - Educating, Employing & Enriching the Educated Youth
All Over the World with **Enrolled Agent, Real Time USA Tax Return Preparation, QuickBooks Online ProAdvisor Training & USA Payroll Tax Education**

Mr. Nanda Kumar, Founder & CEO of iLead Tax

Click Links Below to Watch Interview in N TV & V6 News



N TV - <https://youtu.be/QEABvHwtKWU>



V6 News - <https://youtu.be/UT7V3duy1Fk>



iLead Tax Academy

Study USA Taxation - Career Opportunities as an Enrolled Agent (EA)

In an Exclusive Interview with **Mr. Nanda Kumar KV, Founder & CEO of iLead Tax Group**, we found the following information about the lucrative career opportunities in India and USA for the 135 Years Old US Tax Credential offered by the US Govt - "Enrolled Agent"

Who is an Enrolled Agent?

Enrolled Agent (EA) is the highest Tax Credential awarded by the US Department of Treasury - Internal Revenue Service (IRS). An EA is the only Federally Licensed Tax Practitioner authorized by the IRS to practice in ALL 50 States in the United States unlike Attorneys / CPAs (Certified Public Accountants) who get License on State by State basis through US Bar of Tax Court / NASBA (National Association of State Board of Accountancy). EAs are granted unlimited practice rights to represent taxpayers before IRS and are authorized to advise, represent, and prepare tax returns for individuals, partnerships, corporations, estates, trusts, and any entities with tax-reporting requirements before the IRS. EA License was first established on July 7, 1884 and according to the National Association of Enrolled Agents (NAEA), there are approximately 53,000 practicing EAs in the United States.

How can one become an EA?

There are two ways to become an enrolled agent: 1) WORK for the IRS for 5 years in a position requiring the interpretation of the tax code or 2) PASS all 3 parts of the Special Enrollment Exam (SEE) by IRS followed by a background check. For our people, the second route is usually applicable.

What exams should one pass to become an EA?

To become an EA one has to pass all the 3 parts of SEE which deals exclusively with US Taxation and is divided into 3 parts. Part 1 - Individual Taxes, Part 2 - Business Taxes and Part 3 - Tax Representations. The SEE exams can be attempted from any prometric centre across the world from 1st of May through the end of February. Candidates have the freedom of scheduling the three exams in any order and it is not required to appear for all the three parts in a single sitting. The exam window is closed during March and April months as it is the busy tax filing season in USA.

Who can enroll for the EA course?

EA can be taken up by ANYONE who is looking for work opportunities in Big 4 / Other US Tax, Accounting & Law Firms or setting up his own US Tax Practice. You could be a Working Finance/Accounting/Tax professional, Practicing CA / LL.B. Recently qualified Graduate / Post Graduate, Students pursuing CA / CPA / MBA / Commerce Graduation / PG Course / 10+2 or above looking to earn an International Qualification before you complete your regular Education. The course is also taken by House Wives and Senior Citizens and post qualification they work from home as outsource / contractual Tax Accounting Professionals for US CPA Firms right from India. I've seen Students from B.Tech, Microbiology, BioTechnology background PASS EA Exam and now serve as Managers / Tax Services in some of the leading US MNCs in India. In short, there is NO EDUCATIONAL OR EXPERIENCE PREREQUISITE to becoming an EA.

How does iLead Tax Academy help EA aspirants?

iLead Tax Academy is the India's FIRST US Tax Academy to offer CLASROOM and LIVE STREAMING Classes with Real Time Tax Preparation Experience. We now have Students from India, USA, Canada, Dubai, Singapore, Malaysia, Nepal and Bangladesh enrolled for EA. The Students are Working Professionals from Big 4 / US MNCs or Freshers looking for Higher Education, usually International Qualification, that can be completed in a shorter duration with - 80-100 hours of Training in 3-4 months. The uniqueness about iLead Tax Academy is that we offer students Interactive Training with Practical Case Studies and Real Time Tax Preparation Experience. We do not believe in offering Recorded Sessions, unless they are absent for some genuine reasons, because Students lose motivation / drive to complete the course on time and lose focus / discipline to follow the study schedule every day. In short, 1 decision to PASS EA, 2 hours STUDY a day, for next 3 months, will make one a successful Enrolled Agent eligible to practice before the IRS / represent their clients. This is our **123 - EA Success Formula** at iLead Tax Academy.

What is iLead EA Internship Program?

We also offer Internship Programs wherein Students can STUDY with iLead Tax Academy and WORK for iLead Tax LLC on Real Time Tax Scenarios. They not only PASS the EA Exam, but also gain Real Time Tax Preparation Experience with Business Communication Training that makes them ready for the corporate world by the end of their Internship Program. Post EA Qualification under iLead EA Internship Program, they can either choose to work with iLead Tax Group or go explore the Corporate World by working for Big 4 / Other US MNCs into Tax and Accounting. Even Students from renowned Business Schools, now enroll for the Internship Programs as part of their MBA / Business Programs to get acquainted with US Tax Laws.

How is EA helping US Dependent Visa Holders?

Hundreds of Indian Women married to US Visa Holders are currently unemployed in USA because they are on H4 Visa with no work permit. With EA License, they can apply for EAD and serve at local CPA / Tax Accounting Firms / Start their own business, to make additional income for their household. There are currently more than 11,000+ Jobs in US for Enrolled Agents as per LinkedIn and completing EA in 3 months with 100+ Hours of Training will be a great opportunity for our Indian Women in USA. With relevant experience, the Employer can also petition for their US Work Visa with the USCIS and EAs today earn an average Salary of at least USD 45,000 in the US. With global recession predicted in 2020, it is always advisable for our people in USA, whether Dependents / Non-immigrants / GC Holders to have an additional source of income by becoming an EA. Even Students on F1 Visa are now enrolling for these 100 Hours Training Program for additional certification and income opportunities.

What is your Vision for iLead?

My vision is to Empower India with Education, Employment & Entrepreneurship. Making people successful Enrolled Agents can solve the problems of Unemployment & Under Employment in India to a larger extent and improve their living standards.

iLead EA Internship Program




Earn While You Learn

- A Work Study Initiative Program by iLead Tax Academy & iLead Tax LLC
- For people / pupil who want to get Real Time Experience with Education
- Learn how to do an Individual / Business Tax Return / New Business Setup
- Earn more than 50% of Your Course Investment in Stipend + Incentives
- Get trained on ALL 3 Parts of Enrolled Agent Examination
- Earn Salary as per Big 4 Standards post qualification
- Work with iLead OR Explore the Corporate World post EA

E-Mail Your CV to: HR@iLeadTax.com

ENROLLED AGENT
NOW MADE IN INDIA

What made you become Tax Teacher from Tax Practitioner?

Not exactly! Teaching was always my Passion. I have been doing US Taxes for over 15 years now. I have trained over 3,000+ people on US Taxation for a glorious career and improved standard of living. We have 327 Million Population in USA with over 4.4 Million Indians, but currently there are only 65,000 CPAs and 33,000 EAs. This means that there are not even 1% US Tax & Accounting Professionals to serve the Total US Population. So, why not fill the gap?

When I started my US Tax LLC, I wanted to hire EAs to serve my iLead Tax LLC Clients but the average salary of an EA today is anywhere from INR 13 Lacs and above, so I thought why not make EAs in India to serve Indians in USA. At the same time, I saw that an average MBA student was and is still struggling to make even INR 3 Lacs per annum today. I'm not referring to one from premier business schools, my focus is on those middle class students who couldn't even afford 1-2 lacs for higher education. I want those people to become Enrolled Agents - US Tax Experts and earn the BEST salary package like any other graduate from a decent business school / other professional accounting bodies like ICAI and improve their economic standards with EA as their Highest US Tax Credential directly from the US Government - Internal Revenue Service. For me, EA is **Employment Assured + Earnings Always**.



THE HINDU

South India's No.1 English daily

What Educationists say about EA:

Prof Dr V G Chari,
Asst. Vice President
of Siva Sivani Institute
of Management says

"A course offered by iLead Tax Academy looks to be the future for students/ working professionals in India to integrate and make it a part of the regular curriculum. The good thing is job opportunities are available in India itself and making international tax career is eased through this Qualification. There are only around 50,000 add Enrolled Agents serving US population over 327 million people so the demand is huge in terms of job opportunities and selection through Campus placement from BIG 4 companies who come to offer jobs at any campus placements."

Prof Dr Lakshman Kumar,
Dean and Director of
GITAM HBS says

"I feel the EA course offered by iLead Tax Academy must be integrated with Graduation/ Undergraduate courses so that the student is Corporate Ready by the time they complete their Graduation. This will increase their earning opportunities and selection through Campus placement from BIG 4 companies who come to offer jobs at any campus placements."

N. Ramakrishna Rao,
Head-Placements &
Grooming Div. from Badraka says

"This is a very innovative and futuristic program especially for students in India who are looking to get placed with good salary packages and career prospects. I feel like CA/MBA/ IBA programs. EA is going to be the future program for students in India and can be completed in 3 to 4 months."

Enrolled Agent (EA) is the Highest Tax Credential in the USA

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Nanda Kumar KV, EA CPB
Founder & CEO, iLead Tax Group
[LinkedIn.com/in/nandakumarkv/](https://www.linkedin.com/in/nandakumarkv/)

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Nanda Kumar K V, EA CPB
Founder & CEO
iLead Tax LLC
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7 Reasons Why iLead Tax Academy is **THE BEST** to become **USA Payroll Professional**



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Student Handwritten Class Notes – Best Payroll Tax Material

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Real Time Case Studies Explained

Model Exam Papers for Pre-Exam Assessments

Paperwork & Personal Assistance from KM Team

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-
- ✓ Learn from a knowledgeable instructor who provides expertise, insight and one-on-one guidance.
 - ✓ Network, share experiences and discuss topics with a diverse group of payroll professionals.
 - ✓ Stay on track toward earning your certification with a structured learning experience and instructor support.
 - ✓ Payroll Training knowledge helps you keep your company in compliance with constantly changing federal regulatory and legislative requirements.
 - ✓ iLead USA Payroll Training provides an in-depth understanding of the areas tested on the FPC Exam and gives you the knowledge and skills required for basic payroll processing.
 - ✓ Flexible and convenient online access allows you to study when and where your schedule allows. Get a Recorded Session if you miss the LIVE Class.
 - ✓ LIVE MCQ Sessions test and reinforce your knowledge with exercises, quizzes, and calculations.
 - ✓ Eliminate the time and expense required to travel to classes.
 - ✓ Save money without having to purchase directly from APA or other expensive payroll programs.

12

Why Study During the Class?



Why Study During the Class?

-
- ❖ You Need NOT Take Separate Time to Study Again
 - ❖ Case Studies, Exercises & MCQs solved in the Class will help you determine your current knowledge and identify areas for improvement.
 - ❖ You Study with the Trainer & Complete calculations for each topic based on scenarios provided.
 - ❖ Mnemonics, Charts, Tables, Hints and Feedback provided during the class guide you in developing the calculation and payroll skills.
 - ❖ Check your understanding of the lessons covered in reading modules, calculations, and exercises.
 - ❖ Practice learning key terms and concepts reinforcing your knowledge.
 - ❖ Track Your Progress - Decide whether you need further study or practice on the topic.
 - ❖ Recertification Credit Hours (RCH) or Continuing Education Units (CEU) to help maintain your FPC or CPP

13

What **You** Get
From iLead?

What You Get From iLead?

-
- ✓ Study Material as per American Payroll Association (APA) Syllabus
 - ✓ Answer Key with Explanation for the MCQs / Guided Practices / Case Studies
 - ✓ LIVE Class Room Lectures Worldwide - Get Recorded Sessions In Case You Join Late / Miss LIVE Class
 - ✓ Make Notes in the Class Room Lectures
 - ✓ Get Knowledge Team Help Wherever Needed – Technical or Procedural
 - ✓ 5 Mock Test Papers for FPC Examination
 - ✓ LIVE MCQ Session Whenever Possible on YouTube & FaceBook
 - ✓ FPC Training Completion Certificate from iLead Tax Academy
 - ✓ 100% Placement Assistance



PAYROLL

14

What You **Invest** for USA Payroll Taxes Training?

What You Invest for USA Payroll Taxes Training?

If you study from APA, as a Non-Member, you will have to pay **\$1,645** for Your Payroll Training

In case you become a Member of APA, by paying **Annual Membership Fees** of \$262 + **One Time Enrollment Fees** of \$35 = **\$297**, you still have to pay **\$1,379** for Your Training

However, at iLead, you get the entire Payroll Practice Essentials Training for **\$999** Only

Also, with APA, you get only **9 Virtual Classes** of 2 Hours Each, which is only **18 Hours**.

However, at iLead, you are walked through every page and line of the Payroll Study Material for you to better understand the payroll concepts and the training would be **LIVE 3 Days a Week** and Each Session would be for **2 Hours for 10 Weeks**. In Total, You will trained for 3 Days Per Week x 2 Hours x 10 Weeks = **60 Hours+** in **30+ LIVE Classes**



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Get Your Boss to Sponsor Your APA Membership 😊

Dear (Boss's Name):

As you know, staying up-to-date on the latest federal and state laws, regulations, and information within the payroll industry is essential to our success as payroll professionals.

That is why I would like to request a membership to the American Payroll Association (APA). As the nation's leader in payroll education, publications, and training, the APA aims to increase the payroll professional's skill level through knowledge and a supportive community of peers, offering top-rated payroll conferences and seminars, a complete library of resource texts, and industry-recognized certifications.

With this membership, I will have access to:

- The **latest payroll information**, compliance news, and updates
- A large catalog of **free members-only webinars**
- Opportunities to **network with other payroll professionals** through an easy-to-use online membership directory or by joining one of several committees and task forces
- **Discounts on all APA payroll** training classes, conferences, webinars, web-based programs, online training, and publications
- **Career advancement resources devoted to helping effectively manage and develop payroll staff**
- Exclusive access to the APA's **library of eBooks**
- **Access to an online hotline service** to help answer tough payroll questions
- **Training specific to earning certification credentials (Fundamental Payroll Certification/Certified Payroll Professional). Certified members receive 3 Recertification Credit Hours (RCHs) for each year of membership they complete**

This membership is available for \$297 (the yearly cost being \$262 plus a \$35 enrollment fee for new members) and could potentially save hundreds to thousands of dollars for the organization currently going towards outside training, consultation, and other expenses. With APA's significant membership discounts on these resources, I believe **joining would be an invaluable investment**.

In closing, as a member of APA, not only would I be able to **better ensure that <name of your organization> remains compliant with current laws and regulations**, but I would be more proficient and effective in my efforts as a payroll professional.

Thank you for your consideration. Please let me know if you have any questions.

Sincerely,

<Your Name>



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Lets Connect Here

Nanda Kumar KV, EA CPB
Founder & CEO, iLead Tax Group
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