## CPE Requirements for Pennsylvania CPAs

### Reporting Period Info

<table>
<thead>
<tr>
<th>Organization</th>
<th>Reporting Period</th>
<th>Current Reporting Period</th>
<th>Total CPE Hours Required</th>
<th>Annual Minimum CPE Hours Required</th>
<th>Subject Area Requirements and Minimums</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pennsylvania State Board of Accountancy</td>
<td>2 years</td>
<td>Started: Jan. 1, 2020 Ends: Dec. 31, 2021</td>
<td>80</td>
<td>20</td>
<td>If you provide attest services: • 4 credit hours – Ethics • 24 credit hours – A&amp;A • 52 credit hours – Professional Development</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>If you do not provide attest services: • 4 credit hours – Ethics • 76 credit hours – Professional Development</td>
</tr>
<tr>
<td>New Jersey State Board of Accountancy</td>
<td>3 years</td>
<td>Started: Jan. 1, 2018 Ends: Dec. 31, 2020</td>
<td>120</td>
<td>20</td>
<td>72 hours in technical subject areas, including: • 24 hours – A&amp;A • 4 hours – New Jersey law and ethics *Please note: PICPA's On-Demand CPE (self-study) is approved for Pennsylvania licensees only.</td>
</tr>
<tr>
<td>GAO Yellow Book</td>
<td>2 years</td>
<td>Started: Jan. 1, 2019 Ends: Dec. 31, 2020 (example only - fixed year)</td>
<td>80</td>
<td>20</td>
<td>24 hours – government-related Look for the or the callout in our notes section of the online course catalog for courses that may qualify to fulfill Yellow Book requirements.</td>
</tr>
<tr>
<td>AICPA</td>
<td>3 years</td>
<td>Varies</td>
<td>120</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>PICPA</td>
<td></td>
<td>There is no reporting period or CPE requirement to be a member of the PICPA.</td>
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</tbody>
</table>

Your reporting period may run two years from the start date of the first audit made in accordance with the Yellow Book. The GAO states that to simplify administration of CPE requirements, an audit organization may establish a standard two-year CPE period for all of its auditors, which can be either a fixed-year or rolling-year basis. Effective Jan. 1, 2004, the GAO released an amendment to their CPE requirements that states that CPAs may not, in most cases, use tax credits to meet their 80-hour GAO Yellow Book requirement. Get more information.

For more details about these requirements, license renewal, and course details, visit PICPA's FAQs. Visit the State Board of Accountancy to review the complete regulations.

Compliments of the Pennsylvania Institute of Certified Public Accountants

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Questions?

E-mail: education@picpa.org
Phone: (888) 272-2001 or (215) 496-9272
### Types of CPE – Pennsylvania State Board of Accountancy Requirements

**About the PICPA**

The PICPA offers the highest quality in-person seminars and conferences, webinars, webcasts, and On-Demand (self-study) CPE. Use the course search for a complete list of options.

**Questions?**

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Phone: (888) 272-2001 or (215) 496-9272

<table>
<thead>
<tr>
<th>Category</th>
<th>Maximum Amount Per Reporting Period</th>
<th>How Credit is Calculated</th>
</tr>
</thead>
</table>
| **Group Study**                       | No maximum                         | • One CPE credit for each 50 minutes of participation  
• PICPA's seminars, conferences, webinars, and webcasts are “group study” |
| **Individual Study**                  | 40 credits -OR-                    | Noninteractive (no interaction between instructor/sponsor and the attendee)  
• One CPE credit for each 100 minutes of participation  
**Interactive** (interaction between instructor/sponsor and the attendee)  
• One CPE credit for each 50 minutes of participation  
• NASBA registry approved individual study courses qualify under this standard  
• PICPA's On-Demand (self-study) CPE is “interactive individual study”  
• PICPA’s On-Demand (self-study) CPE is approved for Pennsylvania licensees only. Please check your state’s requirements for self-study. |
| **Professor, Lecturer, Discussion Leader, or Speaker** | 40 credits                         | • One CPE credit for each 50 minutes of service as lecturer  
• Two additional CPE credits for preparation time for each credit hour of instruction  
• Credit is not awarded for subsequent sessions unless the subject matter has substantially changed |
| **University/College Courses**         | No maximum                         | **Credit Courses**  
• 15 CPE credits for one semester credit (for example: a three credit college course = 45 CPE credits)  
**Non-credit Courses**  
• One CPE credit for each 50 minutes of class participation |
| **In-House Programs and On-Site Training** | No maximum                        | **Credit Courses**  
• One CPE credit for each 50 minutes of participation  
Almost any course in the PICPA's course search is available for on-site training  
**Non-credit Courses**  
• One CPE credit for each 50 minutes of participation  
Almost any course in the PICPA's course search is available for on-site training |
| **Authorship: Publications, Articles, Books, and Professional Education Courses** | 40 credits -OR-                    | • One CPE credit for each 50 minutes of research and writing  
• Applicant must submit an Authorship Certification Statement form with a copy of the publication to the Board prior to the renewal period which starts in early October of every odd-numbered year. The article or publication must be published in the current CPE reporting period. Reporting periods run from January 1 of every even-numbered year through December 31 of every odd-numbered year.  
• Additional credit may be awarded by the board if applicant requests and demonstrates complexity of the subject matter. |

**NOTE:** In March 2020, Gov. Wolf suspended this limit for the current biennial reporting period ending Dec. 31, 2021.

For more details about these requirements, license renewal, and course details, visit PICPA’s FAQs. Visit the State Board of Accountancy to review the complete regulations.

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