## CPE Requirements for Pennsylvania CPAs

### 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?

E-mail: education@picpa.org
Phone: (888) 272-2001 or (215) 496-9272

### CPE Requirements At-a-Glance Guide

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<th>Organization</th>
<th>Reporting Period</th>
<th>Current Reporting Period</th>
<th>Total CPE Hours Required</th>
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<th>Subject Area Requirements and Minimums</th>
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| Pennsylvania State Board of Accountancy | 2 years | Started: Jan. 1, 2020 Ends: Dec. 31, 2021 | 80 | 20 | If you provide attest services:  
• 4 credit hours – Ethics  
• 24 credit hours – A&A  
• 52 credit hours – Professional Development  
If you do not provide attest services:  
• 4 credit hours – Ethics  
• 76 credit hours – Professional Development |
| New Jersey State Board of Accountancy | 3 years | Started: Jan. 1, 2018 Ends: Dec. 31, 2020 | 120 | 20 | 72 hours in technical subject areas, including:  
• 24 hours – A&A  
• 4 hours – New Jersey law and ethics  
*Please note: PICPA’s On-Demand CPE (self-study) is approved for Pennsylvania licensees only. |
| GAO Yellow Book | 2 years | Started: Jan. 1, 2019 Ends: Dec. 31, 2020 (example only - fixed year) | 80 | 20 | 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. |
| AICPA | 3 years | Varies | 120 | N/A | N/A |
| PICPA | There is no reporting period or CPE requirement to be a member of the PICPA. | | | | |

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
## Types of CPE – Pennsylvania State Board of Accountancy Requirements

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<th>Category</th>
<th>Maximum Amount Per Reporting Period</th>
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| 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                           | **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                           | • 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                           | • 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. |

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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