

CPE REQUIREMENTS FOR Certified Public Accountants & Public Accountants

LICENSE RENEWAL PERIOD

2-year biennial CPE reporting period for license renewal begins January 1st and ends December 31st of ODD numbered years

APPLICABLE TO LICENSEES PROVIDING ATTEST

APPLICABLE TO ALL LICENSEES

80-hour CPE requirement

Licensees must obtain 80 hours of qualifying CPE during each 2-year biennial licensing period

20 Hour Annual Minimum

Licensees must obtain a minimum 20 hours of CPE in each calendar year.

Professional Ethics

4 hours of the 80 hour requirement must be in ethics.

Ethics CPE can be obtained at any time and in any increment during the licensing period.

Ethics CPE does not have to be specific to Pennsylvania

Tax CPE

Effective for the biennial licensing period that began January 1, 2018:

No minimum TAX requirement
(formerly 8 hours)

Professional Development CPE

Formerly 'Other' CPE, Professional Development makes up the majority of the CPE requirement and can be in topics which are most related to your individual needs based on the focus of your practice. The following CPE categories can be included:

- A&A (non-attest practitioners)
- Tax
- Advisory Services
- Management
- Professional Skills Development
- Specialized Knowledge & Applications

A&A CPE

The following became effective for the biennial licensing period that began January 1, 2020:

Licensees who **DO provide attest services**, and thus prepare or help prepare any compilation, review or audit have a minimum 24-hour A&A CPE requirement (formerly 16 hours).

Licensees who **DON'T** provide attest services, (compilations, reviews or audits) have no A&A credit requirement (formerly 16 hours). *Please note: Preparations are not a part of the attest function.*

Here is a snapshot of the required CPE based on the services you provide:

If you **DO** provide attest services: 24 hours A&A, 4 hours ethics, 52 hours professional development = 80 hours CPE

If you **DO NOT** provide attest services: 76 hours professional development, 4 hours ethics = 80 hours CPE