WSR 25-21-108
PERMANENT RULES
BOARD OF ACCOUNTANCY

[Filed October 20, 2025, 9:51 a.m., effective November 20, 2025]

Effective Date of Rule: Thirty-one days after filing.

Purpose: The board of accountancy amended the rules to maintain the current pathway and to add additional pathways to certified public accountant (CPA) licensure. The changes provide options for education and experience requirements. The pathways are:

Pathway 1:

(1) Baccalaureate degree with an accounting concentration or equivalent, which includes:

(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects; and

(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

(2) Two years of experience consisting of a minimum of 24 months and 4,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of five years.

Pathway 2:

(1) Post-baccalaureate degree with an accounting concentration or equivalent, which includes:

(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects; and

(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

(2) One year of experience consisting of a minimum of 12 months and 2,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of five years.

Pathway 3 - Current pathway:

(1) Baccalaureate degree with an accounting concentration or equivalent plus 30 semester hours (45 quarter hours) of college education, which includes:

(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects; and

(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

(2) One year of experience consisting of a minimum of 12 months and 2,000 hours, which must be verified by an active CPA licensee who has held their license for a minimum of five years.

In the changes, Pathway 3 will expire for periods after December 31, 2035.

The changes for each rule are as follows:

WAC 4-30-060:

(1) Update the education requirements to provide additional education requirement options to align with the pathways listed above.

(2) Maintain the current education requirement with language that conforms to Uniform Accountancy Act (UAA) language.

(3) Add a sunset date, December 31, 2035, for the current education pathway to licensure.

(4) Remove the "upper level" language for accounting hour coursework.
(5) Allow excess accounting hours to count towards the business administration hours requirement.
(6) Remove unnecessary and unused language regarding accreditation.

WAC 4-30-070:
(1) Update the experience requirements to provide additional experience requirement options to align with the pathways listed above.
(2) Remove applicant responsibilities language and add the language to WAC 4-30-072.

WAC 4-30-072:
(1) Add applicant responsibilities language removed from WAC 4-30-070.
(2) Remove the reference to practice privileges from verifying CPA qualifications.
(3) Add language mirroring the guardrails for the updated practice privilege rule.
(4) Update pronouns to a gender-neutral word.
(5) Rename the rule.

WAC 4-30-080:
(1) Reformat the rule language.
(2) Update language for clarity.

Citation of Rules Affected by this Order: Amending WAC 4-30-060, 4-30-070, 4-30-072, and 4-30-080.
Statutory Authority for Adoption: RCW 18.04.055.
Adopted under notice filed as WSR 25-16-013 on July 25, 2025.
Number of Sections Adopted in Order to Comply with Federal Statute: New 0, Amended 0, Repealed 0; Federal Rules or Standards: New 0, Amended 0, Repealed 0; or Recently Enacted State Statutes: New 0, Amended 0, Repealed 0.
Number of Sections Adopted at the Request of a Nongovernmental Entity: New 0, Amended 0, Repealed 0.
Number of Sections Adopted on the Agency's own Initiative: New 0, Amended 4, Repealed 0.
Number of Sections Adopted in Order to Clarify, Streamline, or Reform Agency Procedures: New 0, Amended 0, Repealed 0.
Number of Sections Adopted using Negotiated Rule Making: New 0, Amended 0, Repealed 0; Pilot Rule Making: New 0, Amended 0, Repealed 0; or Other Alternative Rule Making: New 0, Amended 0, Repealed 0.
Date Adopted: October 17, 2025.

Cindy Kay
Executive Director

RDS-6546.1

AMENDATORY SECTION (Amending WSR 23-04-086, filed 1/31/23, effective 4/1/23)

WAC 4-30-060 Education requirements. (1) ((~~**Education requirements to sit for the exam**: To apply for the CPA examination you must have completed at least 120 semester hours (180 quarter hours) of college education; including, a baccalaureate or higher degree; and an accounting major or concentration as defined as at least:~~)) **In general**. An applicant for the CPA license must have completed at least one of the following:

(a) A baccalaureate degree with an accounting concentration or equivalent;

(b) A post-baccalaureate degree with an accounting concentration or equivalent; or

(c) A baccalaureate degree with an accounting concentration or equivalent plus 30 semester hours (45 quarter hours) of college education.

(2) **Accounting concentration.** For purposes of this rule, an accounting concentration is:

(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects ((~~of which at least 15 semester hours must be at the upper level or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite)~~)); and

(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.

((~~(2) **Education requirements to apply for a CPA license**: To apply for the CPA license you must have completed at least 150 semester hours (225 quarter hours) of college education; including, a baccalaureate or higher degree; and an accounting major or concentration as defined as at least:~~

~~(a) Twenty-four semester hours (36 quarter hours) or the equivalent in accounting subjects of which at least 15 semester hours must be at the upper level or graduate level (an upper level course is defined as a course that frequently carries completion of a lower level course(s) as a prerequisite); and~~

~~(b) Twenty-four semester hours (36 quarter hours) or the equivalent in business administration subjects at the undergraduate or graduate level.~~

~~(3)~~)) (c) Excess accounting semester hours beyond the requirements of (a) of this subsection may be counted as business administration semester hours for purposes of the requirements of (b) of this subsection.

(3) **Requirements to sit for a CPA examination.** An applicant for the CPA examination must have completed at least one of the general education requirements in subsection (1) of this rule.

(4) **Education obtained outside the United States((~~:~~)).** If ((~~you obtained~~)) all or a portion of ((~~your~~)) the applicant's education is obtained outside the United States ((~~you~~)), the applicant must have ((~~your~~)) their education evaluated by a board approved foreign education credential evaluation service. The board will establish the criteria for board approval of foreign education credential evaluation services. ((~~The board does not provide education credential evaluation services.~~

~~(4)~~)) (5) **Semester versus quarter hours((~~:~~)).** As used in these rules, a "semester hour" means the conventional college semester hour.

((~~Your~~)) Quarter hours will be converted to semester hours by multiplying them by two-thirds.

((~~(5)~~)) (6) **Accreditation standards((~~:~~)).** For purposes of this rule, the board will recognize colleges and universities which are accredited ((~~in accordance with (a) through (c) of this subsection.~~

~~(a) The college or university must be accredited~~)) at the time ((~~your~~)) the education was earned by a regionally or nationally accrediting agency recognized by the board. The board will recognize nonaccredited education accepted by an accredited college or university.

((~~(b) If an institution was not accredited at the time your education was earned but is so accredited at the time your application is filed with the board, the institution will be deemed to be accredited for the purpose of (a) of this subsection provided that it:~~

~~(i) Certifies that your total educational program would qualify the applicant for graduation with a baccalaureate degree during the time the institution has been accredited; and~~

~~(ii) Furnishes the board satisfactory proof, including college catalogue course numbers and descriptions, that the preaccrediting courses used to qualify you for a concentration in accounting are substantially equivalent to postaccrediting courses.~~

~~(c) If your degree was received at an accredited college or university as defined by (a) or (b) of this subsection, but the educational program which was used to qualify you for a concentration in accounting included courses taken at nonaccredited institutions, either before or after graduation, such courses will be deemed to have been taken at the accredited institution from which your degree was received, provided the accredited institution either:~~

~~(i) Has accepted such courses by including them in its official transcript; or~~

~~(ii) Certifies to the board that it will or would accept such courses for credit toward graduation.~~

~~(6)~~)) (7) **Alternative to accreditation((~~: If you~~)).** An applicant who graduated from a degree-granting institution that was not accredited at the time ((~~your~~)) the degree ((~~was~~)) or credits were received ((~~or at the time your application was filed, you~~)) will be deemed to be a graduate of an accredited college or university if a credentials evaluation service approved by the board certifies that ((~~your~~)) the degree is equivalent to a degree from an accredited college or university ((~~as defined in subsection (5) of this section~~)). The board does not provide education credential evaluation services.

(8) **Expiration date.** Subsection (1)(c) of this rule expires for periods after December 31, 2035.

RDS-6547.1

AMENDATORY SECTION (Amending WSR 24-21-116, filed 10/21/24, effective 11/21/24)

WAC 4-30-070 Experience requirements. (1) ((~~Qualifying~~)) **In general.** An applicant for the CPA license must have obtained qualifying experience.

(a) Experience may be obtained through the practice of public accounting and/or employment in industry or government. In certain situations, employment in academia may also provide experience to obtain some or all of the competency requirements. ((~~Qualifying~~))

(b) Experience may be obtained through one or more employers, with or without compensation, and may consist of a combination of full-time and part-time employment.

((~~(2)~~)) (c) Employment experience should demonstrate that it occurred in a work environment and included ((~~tasks~~)) sufficient tasks to have provided an opportunity to obtain the competencies defined by subsection ((~~(3)~~)) (4) of this ((~~section and:~~

~~(a) Covered a minimum 12-month period (this time period does not need to be consecutive);~~

~~(b) Consisted of a minimum of 2,000 hours;~~

~~(c) Provided~~)) rule.

(2) **Hours required.**

(a) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(a), two years of experience consisting of a minimum of 24 months and 4,000 hours.

(b) For applicants for the CPA license who meet the education requirements of WAC 4-30-060 (1)(b) or (c), one year of experience consisting of a minimum of 12 months and 2,000 hours.

(c) For applicants for the CPA license who apply through the foreign reciprocity requirements of WAC 4-30-102, one year of experience consisting of a minimum of 12 months and 2,000 hours.

(d) Months are not required to be consecutive.

(3) **Other experience requirements.** The qualifying experience must also meet the following requirements:

(a) The qualifying experience must provide the opportunity to utilize the skills generally used in business and accounting and auditing including, but not limited to, accounting for transactions, budgeting, data analysis, internal auditing, preparation of reports to taxing authorities, controllership functions, financial analysis, performance auditing and similar skills; and

((~~(d) Be verified by a licensed CPA as meeting the requirements identified in subsection (5) of this section; and~~

~~(e)~~)) (b) The experience must be obtained no more than eight years prior to the date the board receives ((~~your~~)) the complete license application.

((~~(3)~~)) (4) **Competencies((~~:~~)).** The experience should demonstrate that the work environment and tasks performed provided the applicant with an opportunity to ((~~obtain~~)) experience the following competencies:

(a) Assess the achievement of an entity's objectives;

(b) Develop documentation and sufficient data to support analysis and conclusions;

(c) Understand transaction streams and information systems;

(d) Assess risk and design appropriate procedures;

(e) Make decisions, solve problems, and think critically in the context of analysis; and

(f) Communicate scope of work, findings and conclusions effectively.

((~~(4)~~ ~~**The applicant's responsibilities**~~: ~~The applicant for a license requesting verification is responsible for:~~

~~(a) Providing information and evidence to support the applicant's assertion that their job experience could have reasonably provided the opportunity to obtain the specific competencies, included on the ap-~~

~~plicant's Experience Affidavit form presented for the verifying CPA's evaluation;~~

~~(b) Producing that documentation and the completed Experience Affidavit form to a qualified verifying CPA of their choice;~~

~~(c) Determining that the verifying CPA meets the requirements of subsection (5) of this section; and~~

~~(d) Maintaining this documentation for a minimum of three years.~~))

(5) ((~~**Qualification of a verifying CPA**: A verifying CPA must have held a valid CPA license to practice public accounting in the state of Washington or be qualified for practice privileges as defined in RCW 18.04.350 (1) for a minimum of five years prior to verifying the candidate's experience, including the date that the applicant's experience is verified. The five years do not need to be consecutive.~~)) **Verification requirements.** Qualifying experience must be verified. See WAC 4-30-072.

RDS-6548.1

AMENDATORY SECTION (Amending WSR 18-17-033, filed 8/7/18, effective 9/7/18)

WAC 4-30-072 ((~~What are the responsibilities of a verifying CPA?~~)) Applicant and reviewer verification requirements. ((~~The verifying CPA is expected to:~~))

(1) ((~~Obtain~~)) **Applicant's responsibilities.** The applicant for a license requesting verification is responsible for:

(a) Providing information and evidence to support the applicant's assertion that their job experience could have reasonably provided the opportunity to experience the specific competencies, included on the applicant's Experience Affidavit form presented for the verifying CPA's evaluation;

(b) Producing that documentation and the complete Experience Affidavit form to a qualified verifying CPA of their choice;

(c) Determining that the verifying CPA meets the requirements of subsection (2) of this rule; and

(d) Maintaining this documentation for a minimum of three years.

(2) **Qualifications of a verifying CPA.** A verifying CPA must have held a valid CPA license to practice public accounting in the state of Washington, or have held a current license or certificate in good standing from any other state or jurisdiction of the United States, for a minimum of five years prior to verifying the candidate's experience, including the date that the applicant's experience is verified. The five years do not need to be consecutive.

(3) **Duties of the verifying CPA.** The verifying CPA is expected to:

(a) Review the applicant's completed Experience Affidavit form and supporting documentation to support the jobs the applicant held which provided the experience supporting the applicant's assertion that by performing the specific job functions, ((~~she/he~~)) the applicant was provided the opportunity to ((~~obtain~~)) experience each specific competency (this expectation may be met if the applicant is employed by the verifying CPA's firm or organization);

((~~(2)~~)) (b) Verify the applicant's relevant employment history;

((~~(3)~~)) (c) Interview the ((~~candidate~~)) applicant or otherwise obtain or possess knowledge sufficient to understand the skill sets applied, tasks performed, and time spent in the applicant's represented job functions;

((~~(4)~~)) (d) Assess whether the skill sets applied, tasks performed, and time spent would likely provide an opportunity to ((~~obtain~~)) experience each specific competency, excluding knowledge of the Washington state Public Accountancy Act and related board rules;

((~~(5)~~)) (e) Determine, by interview or course completion certificate, etc., that the applicant is knowledgeable of the Public Accountancy Act and related board rules applicable to individuals licensed in the state of Washington;

((~~(6)~~)) (f) Document this process and the basis for the conclusions reached by the verifying CPA relative to each specific competency, and maintain this documentation for a minimum of three years.

RDS-6549.2

AMENDATORY SECTION (Amending WSR 20-16-127, filed 8/3/20, effective 1/1/21)

WAC 4-30-080 Initial individual CPA license requirements. (1) **General requirements.** To qualify to apply for an initial license ((~~you~~)), an applicant must meet the following criteria and requirements:

(a) Good character requirements ((~~of~~)). See RCW 18.04.105 (1)(a);

(b) Education requirements ((~~of~~)). See WAC 4-30-060;

(c) Examination requirements ((~~of~~)). See WAC 4-30-062;

(d) Experience requirements ((~~of~~)). See WAC 4-30-070;

(e) Achieve and document a passing grade of ((~~ninety~~)) 90 percent or better on a course covering the complete content of the AICPA Code of Professional Conduct.

(2) **Additional requirement.** If more than four years have lapsed since ((~~you~~)) the applicant passed the examination, ((~~you~~)) the applicant must meet the CPE requirements of WAC 4-30-134(5) within the ((~~thirty-six~~)) 36 month period immediately preceding submission of ((~~your~~)) the license application. That CPE must include CPE hours in ethics and regulation meeting the requirements of WAC 4-30-132(7). This regulatory ethics portion of the combined ((~~one hundred twenty~~)) 120-hour CPE requirement must be completed within the six month period immediately preceding submission of ((~~your~~)) the license application.

(3) ((~~You~~)) **Application.** The applicant must provide the required information, documents, and fees to the board either by making application through the board's online application system or on a form provided upon request. ((~~You must provide all requested information, documents and fees to the board before the application will be evaluated.~~))

(4) **When title use is allowed.** Upon assessment of ((~~your~~)) the applicant's qualifications and approval of ((~~your~~)) the application, ((~~your~~)) the applicant's licensed status will be posted in the board's licensee database and, therefore, made publicly available for confirmation. A hard copy of ((~~your~~)) a license can be provided upon re-

quest. An applicant may not use the title CPA until the date the approval of the license is posted in the board's licensee database and, therefore, made publicly available for confirmation.

(5) ((~~Your~~)) **Initial license term**. An initial license will expire on June 30th of the third calendar year following initial licensure.

((~~(6) You may not use the title CPA until the date the approval of your license is posted in the board's licensee database and, therefore, made publicly available for confirmation.~~))