

FAQs on CPE

Q1. What are the CPE hours requirements for various categories of Members?

Ans. Currently Calendar wise CPE Hours Requirements for Members are as below:-

Category	Holding COP	CPE Hours Requirements
Members aged less than 60 Years	Yes	Total 40 CPE Hours
		(a) 20 structured CPE hours
		(b) 20 structured/unstructured CPE Hours as per Member's choice
Members aged less than 60 Years and Residing Abroad	Yes/No	20 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged 60 years and above but less than 70 Years	Yes	Total 30 CPE Hours
		(a) 20 CPE hours structured/ unstructured (As per Member's choice)
		(b) 10 CPE Hours (Structured through Physical Mode/DLH Structured Videos)
Members aged 70 years and above but less than 80 Years	Yes	20 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged 80 years and above	Yes	10 CPE hours (either structured or unstructured) (As per Member's choice)
Members aged less than 60 Years	No	Total 20 CPE hours (either structured/ unstructured) (As per Member's choice)
Members aged 60 Years and above	No	Exempted

Further, with regard to cut off date, the Council approved as under:-

- **Cut-off Date for Age-Based CPE Requirement Exemptions:**

To fix a uniform cut-off date for calculating the age of members attaining 60, 70, or 80 years during a calendar year (i.e., between **1st January and 31st December**). Accordingly, members shall be required to fulfil the CPE hour requirements applicable to the age bracket corresponding to the age attained as on the cut-off date.

For example- A member who completes the age of 59 years and 364 days, 69 years and 364 days, or 79 years and 364 days at any time during the calendar year shall be considered to have attained the age of 60, 70, or 80 years, respectively, in that year and shall be required to comply with the CPE requirements applicable to that age group.

Q2. What are the CPE hours requirements applicable to a member who obtains and surrenders the Certificate of Practice in the middle of a Calendar year?

Ans. CPE requirements applicable to members who obtain or surrender the Certificate of Practice (COP) in the middle of a calendar year is as follows:

1. If a member surrenders COP on or before 30th June of a particular calendar year, they must complete the CPE requirements applicable to a Non-COP holder in that year.
2. If a member obtains COP on or before 30th June of a particular calendar year, they must complete the CPE requirements applicable to a COP holder in that year.
3. If a member both obtains and surrenders COP within the same calendar year, the CPE requirements will be determined based on whether the member held COP for 183 days or more. The date of obtaining COP will be included, and the date of surrendering COP will be excluded for the calculation of 183 days

Applicability of CPE Requirements in case of change in COP Status: -

Period	Surrendering of COP	Obtaining of COP
From 1st January to 30th June	Non-COP holder	COP holder
From 1st July to 31st December	COP holder	Non-COP holder

The above decision would also be applicable while dealing with the CPE Hours requirements of Members for issuance of a Good Standing Certificate.

Kindly visit the CPE Directorate page at: <https://www.icaai.org/post/continuing-professional-education-committee> and www.cpeicaai.org for more details.

Q3. How can a member earn CPE Hours under Structured Learning Activity (SLA) and Unstructured Learning Activity (ULA)?

Ans. The CPE learning activities, which are eligible for CPE Credit Hours, are divided into:

Structured Learning Activities (SLAs) available at link
<https://resource.cdn.icaai.org/44875icaai-cpe34631-advstractivities.pdf>

Unstructured Learning Activities (ULAs) available at link
<https://resource.cdn.icaai.org/44876icaai-cpe34631-advunstractivities.pdf>

Q4. How many CPE hours will be counted as Structured CPE hours if earned through e-Learning modules on DLH?

Ans. A maximum of 4 CPE hours per calendar year is allowed through DLH (e- Learning Videos available on ICAI Digital Learning Hub, conducted and monitored by ICAI and its Central Committees on an MCQ and result basis).

To clarify, unless exclusively extended by CPED/Council, only 4 structured CPE hours through DLH are allowed, as per Point 12 of the Advisory available at: <https://resource.cdn.icaai.org/44875icaai-cpe34631-advstractivities.pdf>

1. The Council has recently decided to have mandatory (from Calendar Year 2026 onwards) **1 Structured CPE Hours each on topics of “Standards on Auditing”, “Code of Ethics” and “Digital Technology”** (total 3 Structured CPE Hours) during every Calendar year through DLH (Structured Videos)/Physical mode (applicable from Calendar Year 2026 onwards) for the Categories of members who are required to complete minimum 20 Structured CPE Hours in a Calendar year (COP Holder & Having Age less than 60 years) **and also for newly introduced slab of Members aged 60 years and above but less than 70 Years**. This may be completed any time during the Calendar year through DLH/Physical mode.”

Note: For further clarification, Members aged 60 years and above but less than 70 Years may complete the required 10 CPE hours entirely through DLH/Physical mode any time during the Calendar year .

2. Out of 20 Structured CPE Hours which is mandatory to be completed by Members below 60 years and holding COP, (including those as mentioned at Point 1 above), 4 Structured CPE Hours can be completed in virtual mode through Digital Learning Hub till any further modification. From Calendar Year 2023 onwards, the members who have already earned 4 or less Structured CPE hours in online mode (through VCM/DLH) will get credit on actual basis.
3. Further, Members may also note that structured CPE hours obtained in online mode over and above, as allowed above shall continue to be counted as Unstructured CPE Hours for compliance purpose. However, total Structured CPE hours obtained in physical mode (apart from online mode as allowed) shall continue to be counted as Structured CPE Hours.

Q5. Which categories of Members are exempted from CPE Hours requirements?

Ans. A member is exempted only for the particular calendar year during which they first obtain ICAI membership.

Other Exemptions for Members:

1. All members aged 60 years and above who do not hold a Certificate of Practice.
2. Judges of:
 - Supreme Court
 - High Court
 - District Courts
 - Tribunals
3. Members of Parliament (MPs), MLAs, and MLCs.
4. Governors of States.
5. Centre and State Civil Services (documents required appointment letter of current posting alongwith ID Card issued by Govt. Authority for our record purpose and confirm the name of recruited organisation (UPSC/State Public Service Commission)
6. Entrepreneurs (owners of manufacturing businesses, excluding professional services) (documents required copy of the company's Incorporation certificate, copy of directorship approval from the Board of Members, copy of GSTIN/DIN no.

7. Judicial Officers. documents required appointment letter of current posting alongwith ID Card issued by Govt. Authority for our record purpose
8. Members in Military Service.

Temporary Exemptions:

1. Female members are exempted for one calendar year on the grounds of pregnancy.
(Female members shall be granted the flexibility to choose the calendar year for claiming exemption from CPE requirements in case of pregnancy or termination of pregnancy (Present/preceding/succeeding year as per Date of Birth of child).)

Documents required: -

- a. Birth certificate of the child as issued by the Govt. authority, and
 - b. A certificate from the gynaecologist or any other supporting document (eg. Discharge card) issued from the hospital in this regard.
2. Physically disabled members may receive an exemption on a case-to-case basis if they have a permanent disability of 40% or more. This must be supported by a medical certificate from a doctor registered with the Indian Medical Council, with relevant specialization as evidenced by Post Qualifications (M.D., M.S., etc.).
 3. Members suffering from prolonged critical diseases/illnesses or other disabilities as specified or approved by CPED may receive an exemption. This must be supported by a medical certificate from a doctor registered with the Indian Medical Council, with relevant specialization as evidenced by Post Qualifications (M.D., M.S., etc.).

The following may be noted w.e.f. 1.1.2026 (Calendar year 2026) while granting exemption to Members: -

- a) Removal of requirement to route the application of exemption cases of the Members (In case of Medical grounds) through the Chairman of concerned Branch/Regional Council under whose geographical jurisdiction his/her office falls – It must be solely on self-declaration of Members alongwith submission of supporting documents
- b) If the Member has generated UDIN in a particular Calendar year in which he/she is seeking exemption in any case, then he/she is required to undertake at least 10 Hours of Unstructured/Structured Learning Activities (as per Member's choice) for the exempted period.

Q6. What are the CPE requirements for a member enrolled for the first time?

Ans. As per the CPE hours requirements guidelines, a member is exempted from complying with the mandatory requirements for the Calendar year during which they first obtain ICAI membership.

Q7. How to check CPE hours' credit?

Ans. Members may log in to their CPE portal account using the following default settings:

- User ID: Six-digit membership number (If the membership number is less than six digits, prefix 0).
- Password: cpe + six-digit membership number (e.g., cpe123456).

Q8. How to reset the password on the CPE portal?

Ans. A member's CPE portal account password can be reset by entering the Date of Enrolment at: <https://cpeapp.icaai.org/forgetPassword>

Q9. Where can details of upcoming programs be seen?

Ans. Details of all upcoming programs can be accessed at: <https://www.cpeicai.org/all-upcoming-programs/>

Q10. How are Structured CPE hours updated in members' accounts?

Ans. Structured CPE hours are updated when the attendance of the CPE event is uploaded by the concerned Programme Organizing Unit (POU).

Q11. How can a member claim Unstructured CPE hours?

Ans. Members may submit a Self-Declaration online for claiming ULA by logging into the CPE Portal at: www.cpeicai.org

The self-declaration must be submitted on or before 31st December of the Calendar year to avail CPE Hours Credit for Unstructured Learning Activities.

Q12. How can a member change/update details on the CPE Portal?

Ans. Members must first update their details on the SSP Portal using the following link: <https://eservices.icaai.org/per/g21/pub/1666/SelfServices/templates/Login%20Folder21052019122446/Login%20Folder/ICA%20Phase%20II%20Login%20Page521052019122546.html>

After updating the details on the SSP Portal, members may contact cpeadmin@icaai.in for updating the same on the CPE Portal.

Q13. How can a Member claim CPE Hours under Unstructured Learning Activities for a Calendar year?

Ans. Members who have completed their Unstructured Learning Activities (ULAs) but have not updated the details on the CPE Portal for the calendar year are requested to claim the CPE Hours credit of Unstructured Learning online by logging into their CPE portal account at: www.cpeicai.org

Q14. How can members comply with the CPE hours requirements for the year 2025 in cases where they are unable to complete the same within the extended period ending on 31st March 2026?

Ans. Please note that the window for submitting the self-declaration for claiming Unstructured Learning Activities (ULA) for the calendar year 2025 has now been closed. To ensure full compliance members have to do **twice the shortfall of the calendar year 2025**.

For this, the Members are required to undertake and declare ULA activities by selecting the year 2026 only in the dropdown menu on the CPE Portal.

Further, Members may submit their Unstructured Learning Activities Online multiple times as per convenience by logging into the CPE Portal via <https://cpeapp.icaai.org/member/login> using their login details.
