



# Nebraska's CPA Workforce Solution

## THE PROBLEM: A SHRINKING CPA PIPELINE

Nebraska businesses, governments, and communities depend on Certified Public Accountants—yet the number of candidates is not keeping pace. To become a CPA, current law requires:

- 150 total credit hours,
- A bachelor's degree or higher with an accounting concentration,
- Two years of supervised work experience in public accounting or three years in government, industry, or academia, and
- Passage of the CPA Exam.

The added 30 credit hours (often a master's degree) impose financial and time burdens that discourage otherwise qualified students.

## THE SOLUTION: AN ADDITIONAL PATHWAY TO LICENSURE EFFECTIVE JULY 17, 2026

Nebraska was successful in modernizing its Public Accountancy Act to create a new pathway to CPA, while adjusting the experience requirements for all pathways. The new pathway becomes effective 7/17/2026.

### *Three Pathways to CPA Licensure*

|            | PATHWAY 1            | PATHWAY 2                              | PATHWAY 3             |
|------------|----------------------|--|-----------------------|
| EDUCATION  | Master's Degree      | Bachelor's Degree<br>+ 30 Credit Hours | Bachelor's Degree     |
| EXPERIENCE | 1 Year of Experience | 1 Year of Experience                   | 2 Years of Experience |
| EXAM       | Uniform CPA Exam     | Uniform CPA Exam                       | Uniform CPA Exam      |

## KEY POINTS

- **Preserves Rigor** – All candidates complete accounting coursework, experience requirements, and the CPA Exam.
- **Expands Access** – Reduces barriers for students who cannot afford the extra 30 credit hours.
- **Addresses Workforce Shortage** – Keeps more Nebraska students in the CPA pipeline.
- **Maintains Mobility** – Aligns with UAA updates, ensuring mobility for Nebraska CPAs across state lines.

## NATIONAL ALIGNMENT

More than 30 states have already adopted or are considering similar legislation. The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) have incorporated these pathways into the Uniform Accountancy Act—the profession's model legislation.

## WHY THIS MATTERS FOR NEBRASKA

This change ensures a sustainable CPA workforce, supporting Nebraska's economy, businesses, public institutions, and communities with the trusted expertise of licensed CPAs.