

# CPA LICENSURE PATHWAYS IN INDIANA:

## WHAT EMPLOYERS NEED TO KNOW

On April 16, 2025, Governor Braun signed HEA 1143 into law, making Indiana one of the first states to introduce and pass legislation that adds an additional pathway to licensure.

*Effective Jan. 1, 2027, Indiana will allow candidates with a bachelor's degree, two years of experience and successful passage of the CPA Exam to become licensed.*

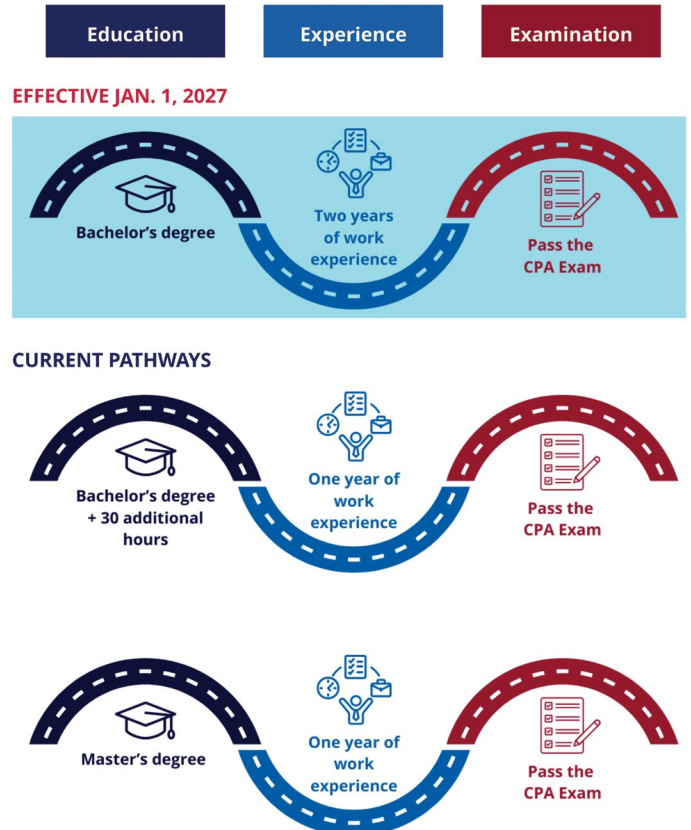
Whether you're hiring entry-level CPAs, managing experienced professionals, or working to strengthen your accounting talent pipeline, here's what you should be thinking about now to prepare.

## What This Means for Employers

HEA 1143 provides an additional, flexible pathway that broadens the hiring pool without sacrificing competency.

- **More candidates will qualify for licensure earlier**, meaning employers can bring CPA candidates into their workforce faster.
- **The experience requirement will remain a critical component of CPA licensure**, reinforcing on-the-job learning as a key part of professional development.
- **Firms and businesses will have greater flexibility in structuring hiring programs**, especially when it comes to internships, rotational programs and early-career CPA development.

This means you may start seeing more CPA-eligible job candidates who have completed their education but are gaining experience toward licensure—allowing them to contribute meaningfully to your business while they finalize their pathway to CPA status.



## Employer To Dos:

- **Review Your Hiring Criteria:** Will you adjust internship or full-time job descriptions to reflect these changes?
- **Consider Early CPA Eligibility:** How will your firm support CPA candidates through their licensure process?
- **Educate Hiring Managers:** Ensure recruiters and managers understand the new pathway and can answer candidate questions about licensure expectations.

# What This Means for Mobility

HEA 1143 aligns Indiana with the Uniform Accountancy Act (UAA), 9th Edition, ensuring consistency with national standards. This uniformity is essential to maintaining license mobility and reciprocity across jurisdictions.

- **Effective 1/1/2027:** The delayed implementation date allows other jurisdictions time to adjust, reducing the risk of sudden disruptions to mobility and reciprocity.
- **Substantial Equivalency Maintained:** A bachelor's degree plus two years of experience should be viewed as equivalent to a master's degree plus one year (150+1). Different inputs, but the same core competencies.
- **Expect Transition Challenges:** As other states adopt or react to new pathways, temporary disruptions are likely. Indiana's Board of Accountancy is expected to issue a nonrule provision in September 2025 to clarify how current reciprocity rules will be applied.

## Employer To Dos:

- **Ensure leadership understands the impact on mobility** — this will help when discussing recruitment with multi-state candidates.
- **Communicate the changes to CPA-bound employees** — help them understand what these updates mean for their career progression.

# What This Means for Pipeline & Workforce Development

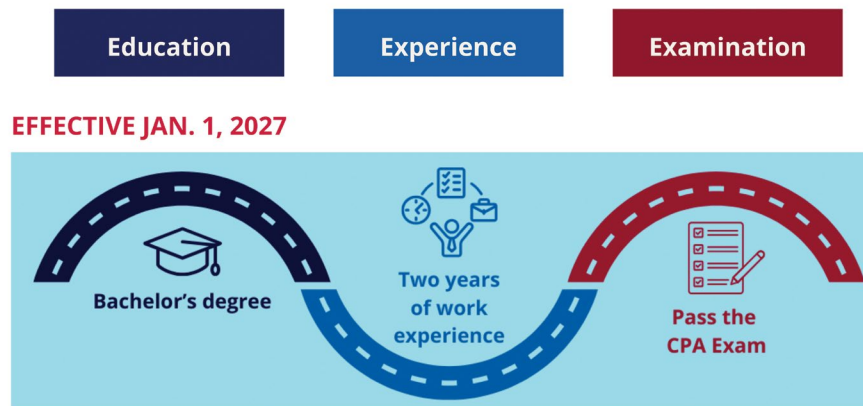
One of the biggest drivers of HEA 1143 was the desire to remove any unnecessary barriers to licensure.

## This additional pathway directly addresses the workforce shortage by:

- Removing barriers that deter candidates from pursuing the CPA license.
- Creating a more accessible and achievable pathway for diverse talent.
- Aligning licensure requirements with today's workforce needs.

## Employer To Dos:

- **Strengthen your CPA pipeline strategies** — rethink internship programs, mentorship initiatives and CPA Exam support.
- **Engage with local universities** — consider offering more real-world experience opportunities that complement the new licensure pathways.
- **Advocate for ongoing CPA development** — work with professional organizations (like INCPAS) to stay involved in workforce solutions.



## Contact Us



**COURTNEY KINCAID**  
Indiana CPA Society  
President & CEO  
ckincaid@incpas.org



**ALI TONINI**  
Indiana CPA Society  
Vice President – Pipeline & Outreach  
atonini@incpas.org

**FOR MORE INFO**  
[incpas.org/Vision](https://incpas.org/Vision)