CPA Exam Bonus by Firm

What the firms pay for passing, and how good the source is

Atlas CPA Index — verified September 3, 2026

Three of the four Big 4 firms do not publish their CPA bonus amounts, so most of what circulates online has no source attached to it. Every row below carries one, and where we could not find a citable source we say so instead of printing a number. Amounts change quickly: EY and PwC both doubled theirs inside 2026. Confirm yours in your offer letter.

Passing Bonuses

KPMG — **$5,000 / $3,000** — FIRM-PUBLISHED

$5,000 if you pass before your start date or within your first year of exam eligibility, $3,000 in the second year. Both capped at three years from date of hire as an Associate. Separately, $10,000 for Elijah Watt Sells Award winners shortly after joining full time.

Source: KPMG Audit and Assurance incentives, the firm's own careers material

EY — **$10,000** — TRADE PRESS

Early-career staff who pass all four sections in their first full year. Doubled from $5,000, effective for June 1, 2026 joiners.

Source: CFO Dive, March 2026; also reported by Accounting Today

PwC — **$10,000** — TRADE PRESS

Entry-level hires who pass all four parts before joining or within their first year. Doubled from $5,000, effective June 1, 2026.

Source: CFO Dive, May 2026; also reported by Going Concern

Deloitte — **Not published** — UNCONFIRMED

Deloitte does not publish an amount, and the figure that circulates online traces back to forum posts rather than to the firm. We are not printing a number we cannot source. Ask in your interview.

Source: No citable source as of September 3, 2026

Grant Thornton — **Reported only** — UNCONFIRMED

Reported at $5,000 in year one and $3,000 within 18 months, plus a $10,000 award reported for candidates with top-10 national cumulative scores. Grant Thornton does not publish these.

Source: Industry press and employee reports; unconfirmed

What Else Firms Usually Cover

At the Big 4 the review course is direct-billed, so you never pay out of pocket, and exam fees are reimbursed for first attempts rather than retakes. Mid-size firms more often reimburse a course up to a cap than direct-bill one. Corporate employers are the least consistent: support there usually runs through a general tuition or professional development budget rather than a CPA-specific program.

The Two Things That Cost People Money

How the bonus is taxed, and what you owe if you leave

The Bonus Is Taxable. The Course Usually Is Not.

Internal Revenue Code section 127 lets an employer provide up to $5,250 per calendar year in tax-free educational assistance through a qualified program, and review course costs and exam fees can sit inside that when the program is set up that way. Anything above $5,250 in a year is taxable W-2 income. Student loan repayments made by an employer count against the same $5,250. The 2026 limit is $5,250, and it is adjusted for cost of living for tax years beginning after 2026. A passing bonus is generally NOT section 127 assistance, because it is a discretionary payment rather than reimbursement of a qualified expense, so expect the full amount on your W-2 and plan for the withholding.

Clawbacks: Ask Before You Sign

Most firms require repayment of the review course cost, and sometimes the bonus, if you leave within a set period, commonly one to two years. Between a course at roughly $2,500 to $3,500 and a bonus of several thousand, leaving shortly after passing can mean owing five figures.

California AB 692 limits this, but only for contracts entered into on or after January 1, 2026: repayment must be prorated across a retention period of no more than two years, and it cannot accrue interest. An agreement you signed before that date is not covered by it.

Ask These in the Interview

- [ ] Which review course does the firm provide, and is it direct-billed or reimbursed?
- [ ] What is the passing bonus, and does the amount drop after the first year?
- [ ] Does the bonus require passing all four sections, or does it pay per section?
- [ ] Are exam fees covered for first attempts only, or for retakes as well?
- [ ] Is there dedicated study time, or does exam prep come out of PTO?
- [ ] Is there a clawback on the bonus or the course cost, and how long does it run?
- [ ] Is CPA licensure required for promotion to senior, and by when?

Sources

• KPMG Audit and Assurance incentives — the only Big 4 amounts published by the firm itself
• CFO Dive and Accounting Today — the EY and PwC increases
• IRS — section 127 educational assistance FAQ
• California AB 692 bill text — leginfo.legislature.ca.gov
• Full write-up — atlascpaindex.com/career/employer-reimbursement

If Your Firm Reimburses Rather Than Direct-Bills

A cap means the course choice is yours. Compare what each one actually costs at atlascpaindex.com/best-cpa-review-course