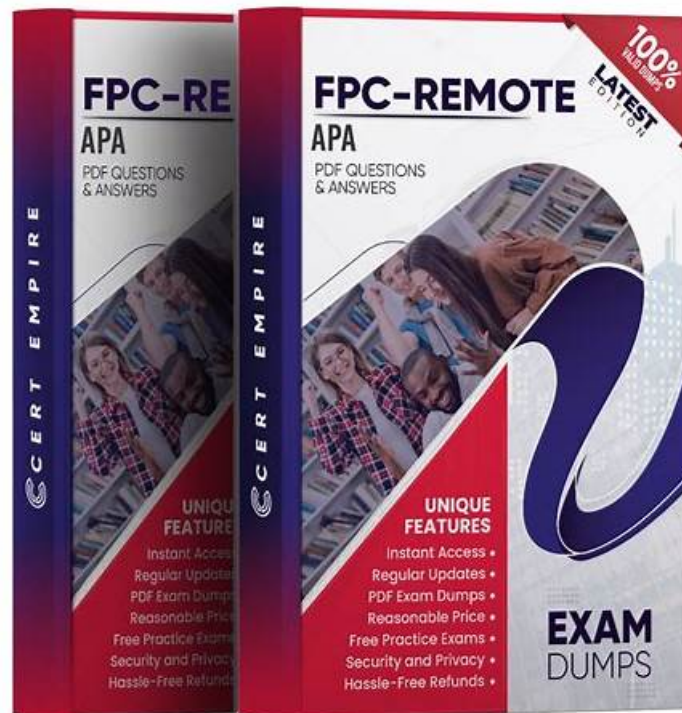# Best Reliable APA FPC-Remote Latest Dumps Pdf - FPC-Remote Free Download

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APA FPC-Remote (Fundamental Payroll Certification) Exam is a professional certification exam offered by the American Payroll Association (APA) to individuals who are seeking to demonstrate their knowledge and proficiency in payroll processing. FPC-Remote Exam is designed to test candidates on their understanding of the fundamental principles of payroll, including payroll regulations and compliance, payroll calculations, payroll systems and technology, and payroll accounting.

APA Fundamental Payroll Certification Sample Questions (Q76-Q81):

NEW QUESTION # 76

The purpose of the prenotification process for direct deposit is to ensure that the transaction is:

- A. Acceptable to the originating financial institution
- B. Authorized by the employee
- C. Authorized by the company
- D. Acceptable to the receiving bank

Answer: D

Explanation:
Prenotification ensures that the receiving bank (C) accepts and properly routes the direct deposit transaction before funds are sent.
Reference:
NACHA Direct Deposit Standards

NEW QUESTION # 77

An employer contributes $200 per month to an employee cafeteria plan. the pretax medical/dental package that she has chosen costs $250 per month. she contributes the extra $50 for this benefit plan. payroll must withhold:

- A. social security tax and medicare tax from only the employee contribution
- B. social security tax and medicare tax from only the employer contribution
- C. social security tax, medicare tax, and federal income tax from only the employee contribution
- D. no tax from either the employee or employer contribution

Answer: D

NEW QUESTION # 78

Using the following information, calculate the FUTA tax liability:

- A. $6.24
- B. $6.60
- C. $6.77
- D. $6.68

Answer: B

Explanation:
* Step 1: Determine taxable wages FUTA tax applies to the first $7,000 of an employee's wages annually.
* Step 2: Calculate FUTA tax
* FUTA rate: 0.6% (after state credit)
* FUTA-taxable wages: $1,200.00
* FUTA tax: $1,200 × 0.006 = $6.60
References:
* IRS Publication 15 (Employer's Tax Guide)
* FUTA Tax Calculation Guide (Payroll.org)

NEW QUESTION # 79

All of the following statements about FLSA overtime regulations are true EXCEPT:

- A. the weeks regular rate of pay must include shift premiums
- B. employers must pay overtime when employees work more than 8 hours in a workday.
- C. a bonus paid under a union contract is included in the regular rate of pay
- D. a holiday bonus, paid at the discretion of the employer is excluded from the regular rate of pay

Answer: B

NEW QUESTION # 80

Which of the following simulations would NOT be performed when testing a disaster recovery plan?

- A. Verifying access to online payroll processing documentation
- B. Validating the ability to create direct deposit and check print files
- C. Verifying network connectivity from a remote location
- D. Validating the record count on a daily new hire file

Answer: D

Explanation:
Comprehensive and Detailed Explanation:
A disaster recovery plan (DRP) ensures payroll continuity during emergencies. Key tests include:
Option A (Direct deposit & check printing) is correct because payroll must still be processed during a disaster.
Option C (Access to online payroll data) is necessary to ensure payroll can be processed remotely.
Option D (Network connectivity verification) is vital to confirm off-site payroll access.
Option B (Validating new hire record counts) is incorrect because it is a routine HR function, not part of disaster recovery. DRPs focus on ensuring payroll continues for existing employees rather than hiring functions.
Reference:
Payroll.org - Payroll Disaster Recovery Planning
IRS - Business Continuity Guidelines for Payroll Processing

NEW QUESTION # 81

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