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APA FPC-Remote Exam is an outstanding opportunity for any payroll specialist looking to take their career to the next level. It recognizes the candidate's commitment to mastering fundamental payroll skills and opens doors to new certification opportunities while establishing credibility and expertise within the industry. Anyone interested in payroll should consider obtaining this certification to gain recognition for their skills and knowledge, and advance in their career.

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## Certification Cram

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The FPC credential is recognized as a benchmark for payroll knowledge and is highly valued by employers. Individuals who hold the FPC credential demonstrate that they have a strong foundation in payroll fundamentals, which can lead to career advancement opportunities and increased earning potential. Additionally, the FPC credential is a prerequisite for the Certified Payroll Professional (CPP) certification, which is the next level of certification offered by the APA. Overall, the APA FPC-Remote Certification Exam is an excellent way for individuals to demonstrate their payroll knowledge and advance their careers in the payroll profession.

To be eligible to take the FPC-Remote Exam, candidates must have at least six months of payroll experience within the past 24 months, or they must have completed a payroll training course within the past 24 months. Candidates must also be members of the American Payroll Association. Membership is open to individuals who are currently working in the payroll industry or who have an interest in payroll.

## APA Fundamental Payroll Certification Sample Questions (Q128-Q133):

### NEW QUESTION # 128

The FLSA is enforced by which of the following entities?

- A. ICE
- B. IRS
- C. DOL
- D. SSA

**Answer: C**

Explanation:

- \* The Fair Labor Standards Act (FLSA) is enforced by the Department of Labor (DOL) through its Wage and Hour Division (WHD).
- \* ICE (Immigration and Customs Enforcement) handles immigration-related work issues, not wage enforcement.
- \* IRS (Internal Revenue Service) enforces tax laws, not labor standards.
- \* SSA (Social Security Administration) manages Social Security benefits, not wage laws.

References:

- \* FLSA Compliance and Enforcement (DOL)
- \* Payroll Compliance Guidelines (Payroll.org)

### NEW QUESTION # 129

The FLSA requires employers to retain employee work time schedules for at least:

- A. 7 years.
- B. 2 years.
- C. 4 years.
- D. 3 years.

**Answer: D**

Explanation:

FLSA requires that work time schedules, payroll records, and related documents be kept for a minimum of 3 years.

Reference:

Fair Labor Standards Act (FLSA) Recordkeeping Requirements (DOL)

### NEW QUESTION # 130

Which of the following considerations is NOT needed when implementing a shared services environment?

- A. Cost of implementation
- B. System needs
- C. Processes affected
- **D. Employee acceptance**

**Answer: D**

Explanation:

System needs (A), processes affected (B), and cost of implementation (D) are critical factors in designing a shared services model. Employee acceptance (C) is valuable but not a primary technical or financial consideration.

Reference:

Payroll Process Improvement Guidelines (Payroll.org)

### NEW QUESTION # 131

Which of the following factors is NOT used to determine a SUTA state?

- A. Place of Direction or Control
- B. Employee's Residency State
- C. Base of Operations
- **D. State of Incorporation**

**Answer: D**

Explanation:

Comprehensive and Detailed Explanation: State Unemployment Tax Act (SUTA) liability is determined based on where an employee works and receives direction from, not necessarily where a company is incorporated.

The key factors for determining SUTA state include:

- \* Base of Operations (Option A)- Where the employee works.
- \* Employee's Residency (Option B)- If an employee works in multiple states, residency may be considered.
- \* Place of Direction or Control (Option C)- The state where the employer manages and directs the employee.
- \* Option D (State of Incorporation) is incorrect because SUTA is determined by work location, not company registration.

Reference:

U.S. Department of Labor - SUTA Tax Reporting Rules

Payroll.org - State Unemployment Tax Guidelines

### NEW QUESTION # 132

Under the FLSA, what type of pay is included in a nonexempt employee's regular rate of pay calculation?

- A. discretionary bonuses
- B. paid vacation leave
- **C. production bonuses**
- D. paid sick leave

**Answer: C**

### NEW QUESTION # 133

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