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To qualify for the FPC-Remote Exam, candidates must have at least six months of payroll experience or have completed a qualifying payroll course. They must also be members of the APA, although non-members can join before taking the exam. The FPC-Remote exam consists of 150 multiple-choice questions and is timed at three hours. The passing score is 70% or higher.

The FPC-Remote certification is suitable for anyone who is interested in pursuing a career in payroll management. It is an entry-level certification that is ideal for individuals who are new to the field of payroll or who have limited experience. Fundamental Payroll Certification certification is also suitable for professionals who work in related fields, such as human resources or accounting, and who want to expand their knowledge and skills.

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It is a truth universally acknowledged that there are more and more people in pursuit of the better job and a better life in the

competitive world, especially these people who cannot earn a nice living. A lot of people has regard passing the FPC-Remote exam as the best and even only one method to achieve their great goals, because they cannot find the another method that is easier than the exam to help them to make their dreams come true, and more importantly, the way of passing the FPC-Remote Exam can help them save a lot of time. So a growing number of people have set out to preparing for the exam in the past years in order to gain the higher standard life and a decent job. As is known to us, the exam has been more and more difficult for all people to pass, but it is because of this, people who have passed the FPC-Remote exam successfully and get the related certification will be taken seriously by the leaders from the great companies.

APA Fundamental Payroll Certification Sample Questions (Q100-Q105):

NEW QUESTION # 100

Documentation on legislative changes to Forms W-2 and W-3 is initiated by which of the following organizations?

- A. SSA
- **B. IRS**
- C. OCSS
- D. USCIS

Answer: B

Explanation:

The Internal Revenue Service (IRS) is responsible for issuing updates related to Forms W-2 and W-3 under federal tax laws.

SSA (Social Security Administration) processes W-2s but does not initiate changes.

OCSS (Office of Child Support Services) and USCIS (U.S. Citizenship and Immigration Services) are not involved in payroll tax forms.

Reference:

IRS Publication 15 (Employer's Tax Guide)

IRS Form W-2 & W-3 Guidelines

NEW QUESTION # 101

All of the following deductions are involuntary deductions EXCEPT:

- A. tax levy
- B. child support
- C. creditor garnishment
- **D. wage assignment**

Answer: D

NEW QUESTION # 102

What is the effect on an employees income when the employer pays that employees share of social security and medicare taxes on a fringe benefit?

- A. the taxes paid by the employer are considered income to the employee
- **B. the amount of the fringe benefit is included in the employees income**
- C. there is no change
- D. there are no ss or medicare taxes on fringe benefits

Answer: B

NEW QUESTION # 103

The lowest priority is given to which of the following time management categories?

- **A. Not urgent and not important**
- B. Not urgent but important
- C. Urgent but not important
- D. Urgent and important

Answer: A

Explanation:

The Eisenhower Matrix is a time management framework that categorizes tasks by urgency and importance:

- * Urgent & Important: Must be done immediately (e.g., payroll processing).
- * Not Urgent but Important: Planning and strategic tasks (e.g., compliance training).
- * Urgent but Not Important: Tasks that may be delegated (e.g., responding to non-critical emails).
- * Not Urgent & Not Important: These tasks have the lowest priority as they do not contribute significantly to productivity (e.g., unnecessary meetings).

References:

- * Eisenhower Matrix Time Management Framework
- * Payroll Management Best Practices (Payroll.org)

NEW QUESTION # 104

Using the following information, calculate the social security tax to be withheld.

□

- A. \$202.60
- **B. \$141.47**
- C. \$138.45
- D. \$160.58

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

Social Security tax is calculated at 6.2% of Social Security taxable wages.

Determine taxable wages:

Gross salary = \$2,435.76

Subtract pre-tax deductions (Section 125 and HSA):

Medical: \$45.00

Dental: \$9.00

HSA: \$100.00

Taxable wages = \$2,435.76 - (\$45 + \$9 + \$100) = \$2,281.76

Social Security tax = \$2,281.76 × 6.2% = \$141.47

Reference:

IRS - Social Security and Medicare Tax Guide (Publication 15)

Payroll.org - Social Security Tax Calculation Rules

NEW QUESTION # 105

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