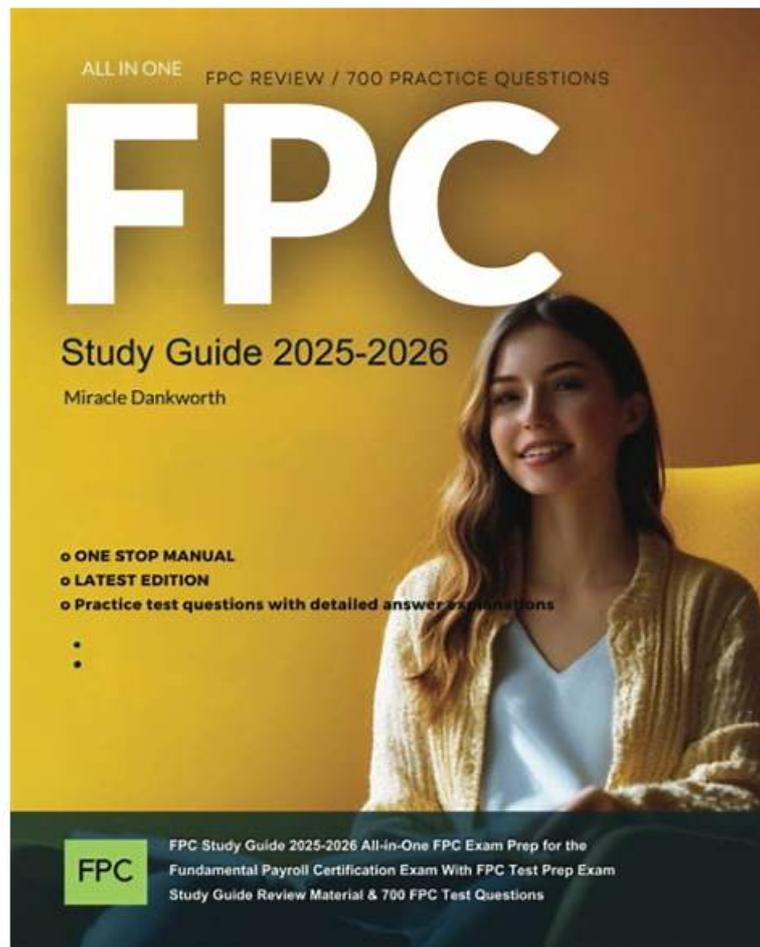


APA FPC-Remote Questions 2026 - All Subjects Covered



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The FPC-Remote Exam is designed for individuals who are new to the payroll field or who have limited experience in payroll processing. FPC-Remote exam is an entry-level certification that demonstrates a basic understanding of payroll principles and practices. Fundamental Payroll Certification certification is recognized by employers in the payroll industry and can help individuals advance their careers in payroll.

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The FPC-Remote Certification Exam is an online test, which makes it convenient for candidates to take the exam from their homes or offices. FPC-Remote exam comprises of 150 multiple-choice questions, which candidates must answer within three hours. FPC-Remote exam is divided into six sections, and each section covers a specific area of payroll processing. The sections are: Core

Payroll Concepts, Compliance, Payroll Process and Systems, Paycheck Calculations, Payroll Administration and Management, and Accounting.

APA FPC-Remote Certification Exam is a valuable credential for individuals working in the payroll industry. It demonstrates a commitment to excellence in payroll knowledge and skills, and can enhance career opportunities and earning potential. FPC-Remote exam covers a range of topics related to payroll processing and is available to individuals who meet the eligibility requirements.

APA Fundamental Payroll Certification Sample Questions (Q24-Q29):

NEW QUESTION # 24

Would each of the following entries be posted in the account as a debit (DR) or credit (CR)?

- A. federal income tax withheld but not paid in a liability account
- B. employer contributions to a 401k plan in an expense account
- C. mortgage payment in a liability account
- D. purchase of stationary in an expense account
- E. purchase of a desk in an asset account
- F. state income tax withheld but not deposited in a liability account
- G. withdrawal from a payroll checking account

Answer: A,B,C,D,E,F,G

NEW QUESTION # 25

To stop payment on an employee's check, the employer must work with the:

- A. IRS
- B. Payroll provider
- C. Employee's bank
- D. Employer's bank

Answer: D

Explanation:

Only the employer's bank (C) can place a stop payment request.

Payroll providers (B) may facilitate, but do not issue bank stops.

Reference:

Payroll Banking & Direct Deposit Standards (Payroll.org)

NEW QUESTION # 26

Last month, an employee emailed her mother on the company's email, photocopied fliers for her church picnic at work and used her work computer to update her resume. These services represent:

- A. taxable compensation
- B. no-additional cost services
- C. working condition fringes
- D. de minimis fringes

Answer: D

NEW QUESTION # 27

Using the following schedule for an employee who earns \$9.00 per hour, calculate the overtime premium required under the FLSA.

Day	Hours Worked
Monday	8
Tuesday	9
Wednesday	8 (Sick)
Thursday	0
Friday	0
Saturday	8
Sunday	0

- A. \$9.00
- B. \$4.50
- C. \$0.00
- D. \$13.50

Answer: C

Explanation:

Under the Fair Labor Standards Act (FLSA):

Overtime is required only when an employee works more than 40 hours in a workweek.

The total worked hours (excluding sick leave) = 25 hours (below 40).

No overtime is due.

Reference:

FLSA Overtime Rules (Department of Labor)

NEW QUESTION # 28

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

- A. Authorized by the employee
- B. Authorized by the company
- C. Acceptable to the originating financial institution
- 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 # 29

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