

# APA FPC-Remote Valuable Feedback - Valid FPC-Remote Real Test



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The APA FPC-Remote exam covers a range of topics, including payroll calculations, payroll processing, payroll taxes, employee benefits, and compliance. It is a comprehensive exam that tests the candidate's knowledge across all aspects of payroll. FPC-Remote exam is designed for individuals who are responsible for payroll processing, and those who want to acquire the skills and knowledge required to become a payroll professional. FPC-Remote Exam is available as a computer-based exam and can be taken at any time at an approved testing center.

## APA Fundamental Payroll Certification Sample Questions (Q39-Q44):

### NEW QUESTION # 39

Using the percentage method for automated payroll systems, calculate the federal income tax withholding based on the following information:

Pay Type	
Weekly salary	\$384.62
Holiday pay	\$76.92
Production bonus	\$38.46
2019 Form W-4	Single, 0 allowances

- A. \$39.04
- B. \$26.92
- C. \$18.65
- D. \$41.69

**Answer: A**

Explanation:

\* Total taxable wages:  $\$384.62 + \$76.92 + \$38.46 = \$500.00$

\* Using IRS percentage method tables, withholding = \$39.04

References:

\* IRS Publication 15-T (Tax Withholding Tables)

**NEW QUESTION # 40**

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

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

**Answer: C**

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 # 41**

All of the following employees are examples of phantom employees EXCEPT:

- A. A terminated, salaried employee whose status was purposely not changed.
- B. A remote employee that is not required to record their time.
- C. A deceased employee that continues to receive pay due to lost paperwork.
- D. A non-existent employee set up using false information.

**Answer: B**

Explanation:

Phantom employees are fraudulent payroll entries where salaries are paid to non-existent or inactive employees.

Option A, C, and D are examples of phantom employees.

Option B (Remote employees not required to record time) is NOT a phantom employee, as long as they are legitimate workers.

Reference:

Payroll Fraud Prevention, IRS

Payroll Audit Techniques Guide (IRS Publication)

**NEW QUESTION # 42**

When using the Optional Flat Rate Method, which of the following items is considered when making the calculation?

- A. filing status
- B. pay frequency
- C. taxable wages
- D. number of dependents

**Answer: C**

#### **NEW QUESTION # 43**

Payroll staff should be aware of all of the following potential warning signs of a data breach EXCEPT:

- A. Payroll system activity occurring outside normal work hours
- B. Requests for large amounts of payroll data
- C. An employee email request for a reprinted W-2 form
- D. Excessive system security reset requests

**Answer: C**

Explanation:

Comprehensive and Detailed Explanation:

Payroll security professionals must monitor for potential payroll fraud or data breaches.

A (Excessive security reset requests) → Could indicate a hacker attempting unauthorized access.

B (Large payroll data requests) → Could signal attempted data theft.

D (Activity outside normal hours) → Could be an external breach or insider threat.

Option C (Reprinting a W-2) is NOT necessarily suspicious, as employees frequently request reprints during tax season.

Reference:

Payroll.org - Payroll Data Security Best Practices

IRS - Data Breach Prevention in Payroll

#### **NEW QUESTION # 44**

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