

# APA - High Pass-Rate Latest FPC-Remote Exam Experience



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To be eligible to take the FPC-Remote certification exam, individuals must meet certain educational and work experience requirements. These requirements include a minimum of one year of experience in payroll processing, as well as completion of a payroll training program or equivalent coursework. Additionally, candidates must submit an application and pay a fee to register for the exam.

The FPC-Remote exam covers a wide range of payroll topics including payroll taxes, employee benefits, record keeping, and time and attendance. It is an online exam that consists of 150 multiple-choice questions and is timed for 3 hours. FPC-Remote Exam is designed to test the candidate's understanding of payroll practices and their ability to apply that knowledge in real-world situations. FPC-Remote exam is available year-round and can be taken from the comfort of the candidate's home or office.

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The FPC-Remote exam is open to anyone who wants to take it, regardless of their prior experience in the field. However, it is recommended that individuals have at least six months of experience in payroll before taking the exam. FPC-Remote Exam is divided into six sections, each focusing on a specific area of payroll. These sections include core payroll concepts, compliance, calculations, payroll processing and management, and accounting.

## APA Fundamental Payroll Certification Sample Questions (Q112-Q117):

### NEW QUESTION # 112

Employer's federal quarterly employment taxes are reported on:

- A. Form 945
- **B. Form 941**
- C. Form 940
- D. Form 944

**Answer: B**

Explanation:

- \* Form 941 is used to report quarterly employment taxes (including federal income tax, Social Security, and Medicare).
- \* Form 940 reports FUTA taxes (A), not quarterly employment taxes.
- \* Form 944 is for small employers who file annually instead of quarterly.
- \* Form 945 is for non-wage income withholding (D).

References:

- \* IRS Form 941 Instructions

### NEW QUESTION # 113

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

- A. 2 years.
- B. 7 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 # 114

All of the following criteria are used to determine FMLA eligibility EXCEPT the number of:

- A. Hours Worked in the Previous 12 Months
- B. Employees within 75 Miles of the Worksite
- C. S. Department of Labor - Family and Medical Leave Act (FMLA) Eligibility Guidelines
- D. Company Employees
- **E. Dependents in the Household**

**Answer: E**

Explanation:

Payroll.org - FMLA Compliance Requirements

Explanation:

Comprehensive and Detailed Explanation:

To be eligible for leave under the Family and Medical Leave Act (FMLA), an employee must:

Work for a covered employer (50+ employees) (Option A)

Have worked at least 1,250 hours in the past 12 months (Option C)

Work at a location with at least 50 employees within a 75-mile radius (Option D) Option B (Number of Dependents) is incorrect because FMLA eligibility is based on employment factors, not personal circumstances.

### NEW QUESTION # 115

When providing wage data for a workers' compensation audit, which of the following wage types would be included as compensation?

- A. Commissions
- B. Gratuities
- C. Work uniform stipend
- D. Third-party sick pay

**Answer: A**

Explanation:

Workers' compensation includes commissions (B) as part of employee earnings.

Gratuities (A) and uniform stipends (D) are usually excluded.

Reference:

State Workers' Compensation Audit Guidelines

### NEW QUESTION # 116

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

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

**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 # 117

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