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APA

FPC-Remote

Fundamental Payroll Certification

QUESTION & ANSWERS

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APA Fundamental Payroll Certification Sample Questions (Q38-Q43):

NEW QUESTION # 38

Which of the following simulations would NOT be performed when testing a disaster recovery plan?

- A. Verifying network connectivity from a remote location
- B. Verifying access to online payroll processing documentation
- C. Validating the ability to create direct deposit and check print files
- D. Validating the record count on a daily new hire file

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

A disaster recovery plan (DRP) ensures payroll continuity during emergencies. Key tests include:

Option A (Direct deposit & check printing) is correct because payroll must still be processed during a disaster.

Option C (Access to online payroll data) is necessary to ensure payroll can be processed remotely.

Option D (Network connectivity verification) is vital to confirm off-site payroll access.

Option B (Validating new hire record counts) is incorrect because it is a routine HR function, not part of disaster recovery. DRPs focus on ensuring payroll continues for existing employees rather than hiring functions.

Reference:

Payroll.org - Payroll Disaster Recovery Planning

IRS - Business Continuity Guidelines for Payroll Processing

NEW QUESTION # 39

All of the following deferred compensation plans limit the employee to making a deferral contribution of \$19,500 in 2020 except:

- A. nonqualified
- B. 401k
- C. 457b
- D. 403b

Answer: A

NEW QUESTION # 40

Which of the following account types has a normal debit balance?

- A. Revenue
- B. Capital
- C. Asset
- D. Liability

Answer: C

Explanation:

Comprehensive and Detailed Explanation: In accounting, a normal balance refers to the side (debit or credit) that increases the account

Test

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