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APA FPC-Remote Exam, also known as the Fundamental Payroll Certification Exam, is a certification that is offered by the American Payroll Association (APA). FPC-Remote exam is designed to test an individual's knowledge of payroll laws, regulations, and practices in the United States. Fundamental Payroll Certification certification is ideal for individuals who are starting their career in payroll or those who are looking to enhance their knowledge and skills in the field.

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To be eligible to take the FPC-Remote Exam, candidates must meet certain requirements, including having at least six months of experience in payroll processing or a related field. Additionally, candidates must complete a course of study that covers the material that is tested on the exam.

APA Fundamental Payroll Certification Sample Questions (Q83-Q88):

NEW QUESTION # 83

Which activity does NOT indicate a data breach has occurred?

- A. Employee personal data change in the self-service portal
- B. Employee accounts have been locked without explanation
- C. Excessive requests received for certain files or information
- D. Activity in the payroll system outside normal work times

Answer: A

Explanation:

- * Employee data changes in a self-service portal (A) are normal activities unless unauthorized.
- * Payroll activity outside normal work hours (B), excessive file access (C), and unexplained account locks (D) may indicate security breaches.

References:

- * Payroll System Security Standards (Payroll.org)
- * IRS Data Security Guidelines

NEW QUESTION # 84

All of the following types of compensation are included in calculating an employee's regular rate of pay for overtime purposes except:

- A. shift premiums
- B. 4 hours paid but not worked
- C. 4% cost of living adjustment
- D. production bonus of \$15

Answer: B

NEW QUESTION # 85

Under the FMLA, employers MUST maintain related leave records for how many years?

- A. 0
- B. 1
- C. 2
- D. 3

Answer: A

Explanation:

The Family and Medical Leave Act (FMLA) requires employers to keep FMLA-related records for at least 3 years.

These records include:

Employee leave requests

Employer responses

Payroll and benefits records

Medical certifications

The DOL may audit these records to ensure FMLA compliance.

Reference:

FMLA Recordkeeping Requirements (DOL)

Payroll Record Retention Guidelines (Payroll.org)

NEW QUESTION # 86

On Thursday, an employee receives news of a family emergency that requires him to take a flight home that evening. Payday is not until Friday at 3pm, but he needs his paycheck to pay for the flight. When he contacts the payroll dept and explains his situation, he is told that a check will be ready for him when he stops by.

Which principle of customer service has the payroll dept exhibited?

- A. empathy
- B. reliability
- C. tangibles

- D. assurance.
- E. responsiveness

Answer: A

NEW QUESTION # 87

A mechanism which facilitates local tax withholding for an employee who is working abroad, but remains on the home country's payroll system and is paid under a tax equalization plan, is called a(n):

- A. Certified Payroll
- **B. Shadow Payroll**
- C. Supplemental Payroll
- D. Off-Cycle Payroll

Answer: B

Explanation:

Comprehensive and Detailed Explanation: A shadow payroll is a mechanism used for employees on international assignments who remain on the home country's payroll but must comply with host country tax withholding.

- * The home country employer processes payroll normally, while the host country imposes local tax liabilities.
- * The shadow payroll ensures compliance with both home and host country tax regulations.
- * Option A (Certified Payroll) applies to government contracts.
- * Option C (Off-Cycle Payroll) refers to out-of-schedule payments.
- * Option D (Supplemental Payroll) refers to bonus or commission payrolls.

Reference:

IRS - International Payroll and Tax Compliance

Payroll.org - Shadow Payroll and Global Taxation Guidelines

NEW QUESTION # 88

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