

# FPC-Remote: Fundamental Payroll Certification torrent - Pass4sure FPC-Remote valid exam questions



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APA FPC-Remote Exam is a certification exam designed for individuals who want to specialize in payroll processing. FPC-Remote exam is administered by the American Payroll Association (APA) and is recognized as a benchmark for payroll professionals. Passing the exam is a clear indication of one's proficiency in payroll processing and is an excellent way to enhance one's career prospects.

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## FPC-Remote Mock Exam & Latest Test FPC-Remote Experience

You will also face your doubts and apprehensions related to the APA Fundamental Payroll Certification exam. Our APA FPC-Remote practice test software is the most distinguished source for the APA FPC-Remote Exam all over the world because it facilitates your practice in the practical form of the APA FPC-Remote certification exam.

## **APA Fundamental Payroll Certification Sample Questions (Q120-Q125):**

### **NEW QUESTION # 120**

All of the following resources are available to help a Payroll Professional stay abreast of regulatory changes EXCEPT the:

- A. DOL
- B. **FTC**
- C. PAYO
- D. IRS

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation Payroll professionals must stay updated on tax laws, wage regulations, and compliance requirements. Key resources include:

- \* A (PAYO - Payroll.org) # Provides training, updates, and compliance resources.
- \* B (DOL - Department of Labor) # Oversees wage & hour laws (FLSA).
- \* D (IRS - Internal Revenue Service) # Issues payroll tax regulations.
- \* Option C (FTC - Federal Trade Commission) is incorrect because the FTC does not regulate payroll laws. The FTC

primarily monitors consumer protection laws.

Reference:

Payroll.org - Payroll Compliance Updates

IRS & DOL - Payroll Tax and Wage Regulations

#### **NEW QUESTION # 121**

The MAXIMUM amount a 52-year-old employee can contribute to their 401(k) plan is:

- A. \$23,000.00
- B. \$22,500.00
- C. \$30,500.00
- D. \$30,000.00

**Answer: D**

Explanation:

In 2024, the 401(k) contribution limit for employees under 50 is \$22,500.

For employees age 50 or older, an additional "catch-up" contribution of \$7,500 is allowed.

Total maximum contribution = \$22,500 + \$7,500 = \$30,000.

Reference:

IRS 401(k) Contribution Limits for 2024

#### **NEW QUESTION # 122**

Actions that control the staff in order to protect the company against fraud include all of the following except:

- A. rotate assignments
- B. segregate job duties
- C. physical payouts
- D. restrict system access

**Answer: C**

#### **NEW QUESTION # 123**

An employee has YTD wages in the amount of \$250,000.00 and receives a \$1,753.00 bonus payment. Using the optional flat rate method, calculate the federal income tax withholding from the bonus payment.

- A. \$385.00
- B. \$534.63
- C. \$647.50
- D. \$420.13

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation:

Under IRS guidelines, supplemental wages such as bonuses are subject to a flat federal tax rate of 22% if paid separately.

Federal Tax Calculation:

$\$1,753.00 \times 22\% = \$385.66$

Rounded to the nearest cent, the closest answer is \$385.00.

Thus, the correct answer is A. \$385.00.

Reference:

IRS Publication 15-T - Federal Income Tax Withholding Methods

Payroll.org - Supplemental Wage Withholding Rules

#### **NEW QUESTION # 124**

Using the following information, calculate the imputed income that MUST be included in the employee's monthly gross pay.

□

- A. \$24.38
- B. \$23.00
- C. \$34.50
- D. \$6.44

**Answer: A**

### Explanation:

### Step 1: Calculate excess GTL coverage

Employee GTL coverage =  $\$78,000 \times 2 = \$156,000$

Excludable amount = \$50,000

Taxable excess = \$156,000 - \$50,000 = \$106,000

Step 2: Use IRS Table for GTL Taxable Rates (for age 53: \$0.23 per \$1,000 of coverage)

$$\$106 \times \$0.23 = \$24.38 \text{ per month}$$

### Reference:

IRS Publication 15-B (Taxable Group Term Life Insurance)

## NEW QUESTION # 125

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