

FPC-Remote: Fundamental Payroll Certification torrent

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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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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.

□

- Answer: A**

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

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