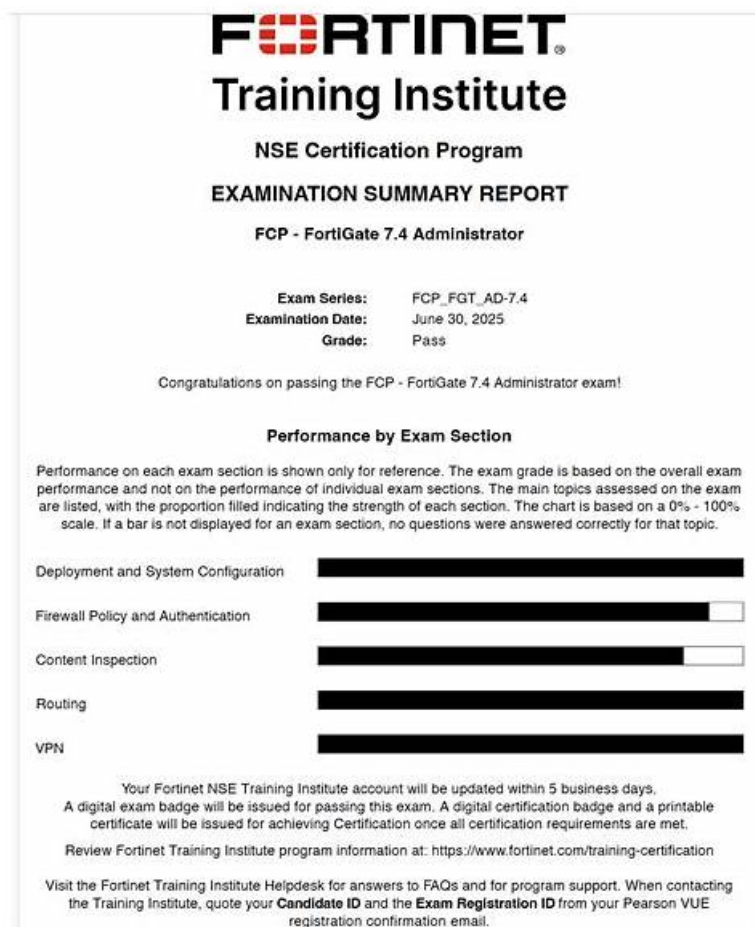


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APA FPC-Remote certification exam is designed to assess an individual's knowledge and expertise in fundamental payroll concepts. It is a comprehensive exam that tests the candidate's understanding of payroll laws, regulations, and best practices. Fundamental Payroll Certification certification is recognized globally and is a valuable asset for anyone who wants to build a career in payroll management.

APA FPC-Remote exam covers various topics related to payroll management, including calculating gross pay and deductions, tax compliance, payroll regulations, and payroll systems. FPC-Remote exam consists of 150 multiple-choice questions and is timed for four hours. The passing score for the exam is 300 points out of 500, and individuals who successfully pass the exam are awarded the APA FPC-Remote Certification.

In the world of business, compliance with legal, financial, and ethical requirements is of utmost importance. Payroll, being one of the most crucial functions of any organization, plays a vital role in ensuring compliance with federal and state regulations. Professionals who specialize in payroll management must have a solid understanding of payroll laws, compliance requirements, and best practices. To demonstrate their competence in payroll management, many professionals opt to take certification exams. One such popular certification exam is the APA FPC-Remote exam.

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APA Fundamental Payroll Certification Sample Questions (Q136-Q141):

NEW QUESTION # 136

Which of the following items is NOT found on an employee's master file?

- A. Marital status
- B. Date of birth
- C. Address
- D. SSN

Answer: A

Explanation:

The employee master file contains essential payroll data, including DOB, SSN, and address.

Marital status is typically recorded on tax withholding forms (e.g., Form W-4) but is not a standard master file entry.

Reference:

Payroll Data Management Standards (Payroll.org)

NEW QUESTION # 137

The lowest priority is given to which of the following time management categories?

- A. Not urgent and not important
- B. Urgent but not important
- C. Urgent and important
- D. Not urgent but important

Answer: A

Explanation:

The Eisenhower Matrix is a time management framework that categorizes tasks by urgency and importance:

Urgent & Important: Must be done immediately (e.g., payroll processing).

Not Urgent but Important: Planning and strategic tasks (e.g., compliance training).

Urgent but Not Important: Tasks that may be delegated (e.g., responding to non-critical emails).

Not Urgent & Not Important: These tasks have the lowest priority as they do not contribute significantly to productivity (e.g., unnecessary meetings).

Reference:

Eisenhower Matrix Time Management Framework

Payroll Management Best Practices (Payroll.org)

NEW QUESTION # 138

Employees may report tips to the employer using:

- A. Form 940
- B. Form 941
- C. Form 4070
- D. Form 8027

Answer: C

Explanation:

Employees report tips using IRS Form 4070 to their employer.
Form 940 reports FUTA taxes, not tips.
Form 941 reports quarterly payroll taxes, not tips.
Form 8027 is used by large employers to report tip allocation, NOT individual reporting.
Reference:
IRS Publication 531 (Reporting Tip Income)

NEW QUESTION # 139

An employer contributes \$200 per month to an employee cafeteria plan. the pretax medical/dental package that she has chosen costs \$250 per month. she contributes the extra \$50 for this benefit plan. payroll must withhold:

- A. social security tax and medicare tax from only the employer contribution
- B. social security tax, medicare tax, and federal income tax from only the employee contribution
- C. social security tax and medicare tax from only the employee contribution
- D. no tax from either the employee or employer contribution

Answer: D

NEW QUESTION # 140

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.

References:

* Fair Labor Standards Act (FLSA) Recordkeeping Requirements (DOL)

NEW QUESTION # 141

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