

# 100% Pass Quiz 2026 APA FPC-Remote: Fundamental Payroll Certification Updated New Exam Pattern

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## Fundamental Payroll Certification Questions and Answers 100% Correct | Updated 2024

Employee - ANSWER ☒ Anyone who performs services for you is generally your employee if you can control what work is accomplished and how it is accomplished.

Common-law employees - ANSWER ☒ A worker whose services are performed under common-law rules for an employer is his or her employee if that employer controls what and how the job will be done.

Independent contractor - ANSWER ☒ A payer has control of the work done by an independent contractor, and not the means and methods of finishing the job.

Statutory employee - ANSWER ☒ Workers come under common law rules and are independent contractors by statute for certain employment tax purposes if they fall within any one of several categories.

Statutory non-employee - ANSWER ☒ Statutory non-employees fall under two categories. They are real estate agents and direct sellers.

Temporary help services and personnel - ANSWER ☒ Employees are hired by temporary help services and send the workers to

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The FPC-Remote Certification Exam is an excellent opportunity for individuals looking to advance their careers in the payroll industry. Fundamental Payroll Certification certification demonstrates a commitment to excellence and a proficiency in payroll concepts and practices, which can lead to increased job opportunities and higher salaries.

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APA FPC-Remote exam is a certification exam offered by the American Payroll Association (APA) for individuals who want to demonstrate their knowledge and skills in the payroll field. FPC-Remote exam covers a range of topics related to payroll processing including federal and state regulations, payroll calculations, employee benefits, and payroll systems. The FPC-Remote Exam is a multiple-choice exam that consists of 150 questions and is administered online.

## APA Fundamental Payroll Certification Sample Questions (Q114-Q119):

### NEW QUESTION # 114

When an information return is filed after August 1st of the same year, the penalty amount per form is:

- A. \$60.00
- **B. \$310.00**
- C. \$630.00
- D. \$120.00

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation:

According to the IRS penalty schedule for late-filed information returns, the penalty per form depends on how late it is filed:

□ Option A (\$60.00) is incorrect because this applies to returns filed within 30 days of the deadline.

Option B (\$120.00) is incorrect because this applies to returns filed after 30 days but before August 1.

Option D (\$630.00) is incorrect because this applies to cases of intentional non-compliance.

Reference:

IRS Instructions for Forms W-2 & 1099 - Late Filing Penalties

Payroll.org - Compliance with Information Return Filing Deadlines

### NEW QUESTION # 115

An employee hired on July 1, 2021, terminates employment on September 30, 2022. What is the earliest date the employer may dispose of the Form I-9?

- A. July 1, 2024
- B. September 30, 2023
- C. S. Citizenship and Immigration Services (USCIS) - Form I-9 Retention and Storage Guidelines
- D. July 1, 2023
- **E. September 30, 2024**

**Answer: E**

Explanation:

Payroll.org - Employer Compliance for I-9 Forms

Explanation:

Comprehensive and Detailed Explanation:

Under Form I-9 retention rules, an employer must retain the form for the later of:

Three years from the date of hire, or

One year from the termination date.

Employee hired on July 1, 2021 → Three years from hire date = July 1, 2024 Employee terminated on September 30, 2022 →

One year from termination = September 30, 2023 Since the latest date is September 30, 2024, that is the earliest date the employer may dispose of the Form I-9.

### NEW QUESTION # 116

Documentation on legislative changes to Forms W-2 and W-3 is initiated by which of the following organizations?

- A. USCIS
- B. OCSS
- C. SSA
- **D. IRS**

**Answer: D**

Explanation:

\* The Internal Revenue Service (IRS) is responsible for issuing updates related to Forms W-2 and W-3 under federal tax laws.

\* SSA (Social Security Administration) processes W-2s but does not initiate changes.

\* OCSS (Office of Child Support Services) and USCIS (U.S. Citizenship and Immigration Services) are not involved in payroll tax forms.

References:

\* IRS Publication 15 (Employer's Tax Guide)

\* IRS Form W-2 & W-3 Guidelines

### NEW QUESTION # 117

Using the table of taxable wages below, calculate the employer's FICA tax liability on the first check of the year:

- A. \$2,945.25
- B. \$5,890.50
- C. \$11,415.25
- D. \$2,387.00

**Answer: A**

Explanation:

Total Taxable Wages:

$\$5,000 + \$10,000 + \$7,500 + \$1,000 + \$15,000 = \$38,500$

Social Security Tax (6.2%)

$\$38,500 \times 6.2\% = \$2,387.00$

Medicare Tax (1.45%)

$\$38,500 \times 1.45\% = \$558.25$

Total FICA Tax (Employer's share)

$\$2,387.00 + \$558.25 = \$2,945.25$

Reference:

IRS Publication 15 (Employer's Tax Guide)

### NEW QUESTION # 118

The purpose of the prenotification process for direct deposit is to ensure that the transaction is:

- A. Authorized by the company
- B. Authorized by the employee
- C. Acceptable to the receiving bank
- D. Acceptable to the originating financial institution

**Answer: C**

Explanation:

Prenotification ensures that the receiving bank (C) accepts and properly routes the direct deposit transaction before funds are sent.

Reference:

NACHA Direct Deposit Standards

### NEW QUESTION # 119

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