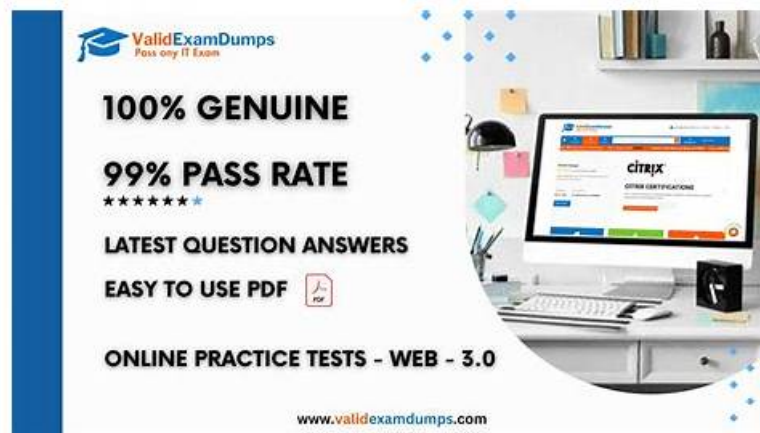


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On a regular basis, we update the PDF version to improve the FPC-Remote Questions and accurately reflect any changes that have been made to the test content. We know that Fundamental Payroll Certification (FPC-Remote) certification exam costs can be high, with registration fees often running between \$100 and \$1000. We provide a free demo version of our product to ensure you are completely satisfied with our APA Certification Exams preparation material. The purpose of this free demo is to help you make a well-informed decision.

## APA Fundamental Payroll Certification Sample Questions (Q21-Q26):

### NEW QUESTION # 21

A superintendent of schools who will be 49 years of age on Dec 31 2020 earns \$100,000. his school district has a 403b plan. what is the maximum that he can contribute to this plan before taxes in 2020?

- A. \$25,000
- **B. \$19,500**
- C. \$19,000
- D. \$26,000

**Answer: B**

**NEW QUESTION # 22**

One of the options in an employee's cafeteria benefit plan is a dependent care flexible spending account. He earmarked \$100 per month to the account to pay for child care but spent only \$1000 by the end of the plans grace period. At the end of the grace period, what happens to the \$200 left in the account?

- A. it will carry over to the next year
- **B. the amount is forfeited**
- C. it will be added to his taxable income
- D. he can use it to buy an additional benefits

**Answer: B**

**NEW QUESTION # 23**

A record of the business transactions by account is found in the:

- A. journal
- B. chart of accounts
- C. balance sheet
- **D. ledger**

**Answer: D**

**NEW QUESTION # 24**

What form must a pensioner file to have input into the amount of federal income tax withheld?

- A. w4
- B. w4s
- **C. w4P**
- D. w9

**Answer: C**

**NEW QUESTION # 25**

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

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

**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 # 26**

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