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Through a large number of simulation tests, you can rationally arrange your own FPC-Remote exam time, adjust your mentality in the examination room, find your own weak points and carry out targeted exercises. But I am so sorry to say that FPC-Remote test answers can only run on Windows operating systems and our engineers are stepping up to improve this. In fact, many people only spent 20-30 hours practicing our FPC-Remote Guide Torrent and passed the exam. This sounds incredible, but we did, helping them save a lot of time.

APA FPC-Remote exam is a valuable credential for professionals working in the payroll industry. It demonstrates a high level of knowledge and skills in payroll processing, tax laws, accounting, and compliance. FPC-Remote exam is rigorous and requires dedicated preparation, but passing it can enhance career prospects and provide a competitive edge in the job market. The American Payroll Association provides resources and support to help individuals prepare for the exam, making it accessible to anyone who wants to take their payroll career to the next level.

APA FPC-Remote Certification Exam is a valuable credential for payroll professionals who want to demonstrate their expertise and commitment to the payroll profession. Fundamental Payroll Certification certification is recognized by employers in the United States and around the world, and it can help professionals advance their careers and increase their earning potential. Fundamental Payroll Certification certification is also a requirement for some payroll positions, and it can be a valuable asset for professionals who are seeking new job opportunities.

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APA FPC-Remote (Fundamental Payroll Certification) Certification Exam is an important certification for those who are looking to advance their careers in the payroll industry. FPC-Remote exam is designed to test the knowledge and skills of payroll professionals in the areas of payroll processing, payroll taxes, and payroll compliance. It is a comprehensive exam that covers all aspects of payroll processing and management.

APA Fundamental Payroll Certification Sample Questions (Q118-Q123):

NEW QUESTION # 118

The employer's unpaid portion of payroll taxes is posted as a credit to a(n):

- **A. Current liability account**
- B. Expense account
- C. Asset account
- D. Long-term liability account

Answer: A

Explanation:

Payroll taxes owed by the employer (such as FICA and FUTA) are recorded as a current liability because they must be paid within a short period.

Long-term liability (C) applies to debts due over time, not payroll taxes.

Expense accounts (D) track costs but do not reflect unpaid obligations.

Reference:

Payroll Accounting Guidelines (Payroll.org)

IRS Employer Tax Guide (Publication 15)

NEW QUESTION # 119

Using the percentage method for automated payroll systems, calculate the federal income tax withholding based on the following information:

□

- A. \$41.69
- B. \$26.92
- C. \$18.65
- **D. \$39.04**

Answer: D

Explanation:

Total taxable wages: $\$384.62 + \$76.92 + \$38.46 = \500.00

Using IRS percentage method tables, withholding = \$39.04

Reference:

IRS Publication 15-T (Tax Withholding Tables)

NEW QUESTION # 120

The types of accounts used by businesses to classify transactions are:

- **A. Asset, Liability, Expense, Revenue, and Equity**
- B. Inventory, Revenue, Equity, and Cash
- C. Revenue, Expense, Cash, and Net Income
- D. Asset, Expense, Revenue, Inventory, and Equity

Answer: A

Explanation:

Comprehensive and Detailed Explanation:

Business transactions are classified using five main types of accounts:

Asset - Resources owned (e.g., cash, equipment, accounts receivable).

Liability - Amounts owed (e.g., payroll taxes, loans).

Expense - Costs incurred to operate the business (e.g., payroll expenses).

Revenue - Income earned (e.g., sales, service fees).

Equity - Owner's interest in the business (e.g., retained earnings).

Option A is incorrect because "Inventory" is a type of asset, not a separate category.

Option C is incorrect because "Cash" is a subcategory of assets, not a primary account type.

Option D is incorrect because "Net Income" is the result of revenues minus expenses, not a separate account category.

Reference:

GAAP Accounting Principles - Types of Accounts

Payroll.org - Payroll Accounting Classification

NEW QUESTION # 121

a retail sales clerk took advantage of the company's employee discount program to purchase clothes at 10% off the normal retail price. this service represents:

- A. a qualified employee discount
- B. taxable compensation
- C. a working condition fringe
- D. a no-additional cost service

Answer: A

NEW QUESTION # 122

Payroll system security violations may result in:

- A. Unauthorized access
- B. Data entry errors
- C. Unreconciled accounts
- D. Validation edit failures

Answer: A

Explanation:

* Unauthorized access (B) is a direct result of security breaches.

* Other options (A, C, D) may result from human error but not security violations.

References:

* Payroll Security Guidelines (Payroll.org)

NEW QUESTION # 123

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