

# FPC-Remote Real Brain Dumps - Latest FPC-Remote Brindumps Questions



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PracticeVCE alerts you that the syllabus of the Fundamental Payroll Certification (FPC-Remote) certification exam changes from time to time. Therefore, keep checking the fresh updates released by the APA. It will save you from the unnecessary mental hassle of wasting your valuable money and time. PracticeVCE announces another remarkable feature to its users by giving them the Fundamental Payroll Certification (FPC-Remote) dumps updates until 1 year after purchasing the Fundamental Payroll Certification (FPC-Remote) certification exam pdf questions.

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 Exam covers a range of topics related to payroll, including payroll calculations, payroll taxes, and payroll regulations. FPC-Remote exam is comprised of 150 multiple-choice questions and has a three-hour time limit. The passing score for the exam is 300 out of 500 points. Candidates who pass the exam earn the FPC certification, which demonstrates their proficiency and expertise in payroll processes and procedures.

## Latest FPC-Remote Braindumps Questions | Dumps FPC-Remote Guide

Students are worried about whether the FPC-Remote practice materials they have purchased can help them pass the exam and obtain a certificate. They often encounter situations in which the materials do not match the contents of the exam that make them waste a lot of time and effort. But with FPC-Remote exam dump, you do not need to worry about similar problems. Because our study material is prepared strictly according to the exam outline by industry experts, whose purpose is to help students pass the exam smoothly. As the authoritative provider of FPC-Remote Test Guide, we always pursue high passing rates compared with our peers to gain more attention from potential customers. In order to gain the trust of new customers, FPC-Remote practice materials provide 100% pass rate guarantee for all purchasers. We have full confidence that you can successfully pass the exam as long as you practice according to the content provided by FPC-Remote exam dump. Of course, if you fail to pass the exam, we will give you a 100% full refund.

APA FPC-Remote Exam is a computer-based exam that can be taken from anywhere in the world. This makes it ideal for individuals who are unable to take the exam in-person due to location or scheduling conflicts. FPC-Remote exam consists of 150 multiple-choice questions, and test-takers have three hours to complete the exam. FPC-Remote Exam is designed to test a candidate's knowledge of payroll laws, regulations, and best practices.

### APA Fundamental Payroll Certification Sample Questions (Q14-Q19):

#### NEW QUESTION # 14

An employee has \$240,000.00 in YTD taxable wages and receives a taxable fringe benefit of \$2,500.00. Calculate the Medicare and FITW using the optional flat rate method for the taxable fringe benefit.

- A. \$606.75
- B. \$683.75
- C. \$586.25
- D. \$661.25

**Answer: A**

Explanation:

Step 1: Calculate Medicare Tax

Medicare rate: 1.45% up to \$200,000; 2.35% for amounts above \$200,000

Medicare tax:  $(\$2,500 \times 2.35\%) = \$58.75$

Step 2: Calculate FITW using the Optional Flat Rate (22%)

$\$2,500 \times 22\% = \$550.00$

Total tax liability =  $\$550.00 + \$58.75 = \$606.75$

Reference:

IRS Publication 15-B (Fringe Benefits Taxation)

#### NEW QUESTION # 15

For her 10 years of service, an employee was given a gold necklace valued at \$100. Which of the following is true?

- A. the gift must be included in her taxable compensation
- B. only social security and medicare tax should be withheld on the fair market value of the award
- C. the gift is tax free
- D. only federal income tax should be withheld on the fair market value of the award

**Answer: C**

#### NEW QUESTION # 16

Report backup withholding to the IRS using:

- A. Form W-9
- B. Form 941

- C. Form W-2
- **D. Form 945**

**Answer: D**

Explanation:

Comprehensive and Detailed Explanation:

Form 945 is used by employers to report federal income tax withheld from non-payroll payments, including backup withholding on: Payments to independent contractors (when no valid W-9 is provided)

Certain gambling winnings

Dividend and interest payments subject to IRS backup withholding rules

Option A (Form W-9) is incorrect because Form W-9 is used by payees to provide taxpayer identification numbers (TINs), not for reporting withholding.

Option B (Form W-2) is incorrect because Form W-2 is used for employee wages and withholding, not backup withholding.

Option D (Form 941) is incorrect because Form 941 reports payroll tax withholdings, not backup withholding.

Reference:

IRS Form 945 Instructions - Annual Return of Withheld Federal Income Tax Payroll.org - Reporting Backup Withholding

### NEW QUESTION # 17

Payroll liability tax accounts should be reconciled at LEAST once a:

- A. Year
- B. Week
- C. Quarter
- **D. Month**

**Answer: D**

Explanation:

Comprehensive and Detailed Explanation: Payroll liabilities (taxes, deductions, and withholdings) must be reconciled regularly to prevent errors and ensure compliance.

\* Best practice is monthly reconciliation (Option B) to ensure:

\* Payroll taxes match general ledger accounts.

\* Deposits are made on time to avoid IRS penalties.

\* Payroll liability accounts are balanced before quarterly tax filings.

\* Option A (Weekly) is impractical unless payroll runs very frequently.

\* Option C (Quarterly) and Option D (Yearly) are too infrequent and may result in tax errors or compliance issues.

Reference:

Payroll.org - Payroll Tax Liability Reconciliation Best Practices

IRS - Payroll Tax Deposit and Reporting Compliance

### NEW QUESTION # 18

All of the following activities are examples of an internal control EXCEPT:

- A. Rotating job duties
- B. Restricting access to the system
- C. Segregating job duties
- **D. Storing backup files on-site**

**Answer: D**

Explanation:

Comprehensive and Detailed Explanation:

Internal controls are processes used to ensure accuracy, security, and compliance in payroll operations. Effective internal controls include:

Option B (Segregating job duties) → Prevents fraud by ensuring no one person has full control over payroll.

Option C (Rotating job duties) → Reduces fraud risk and enhances cross-training.

Option D (Restricting system access) → Protects sensitive payroll data.

Option A (Storing backup files on-site) is incorrect because internal control best practices recommend off-site or cloud backups to

## IRS - Best Practices for Payroll Security

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