

# Using Latest FPC-Remote Exam Pdf Makes It As Easy As Sleeping to Pass Fundamental Payroll Certification



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Hence, memorizing them will help you get prepared for the APA FPC-Remote examination in a short time. The product of LatestCram comes in PDF, desktop practice exam software, and Fundamental Payroll Certification (FPC-Remote) web-based practice test. To give you a complete understanding of these formats, we have discussed their features below.

The APA FPC-Remote exam covers a range of topics, including payroll calculations, payroll processing, payroll taxes, employee benefits, and compliance. It is a comprehensive exam that tests the candidate's knowledge across all aspects of payroll. FPC-Remote exam is designed for individuals who are responsible for payroll processing, and those who want to acquire the skills and knowledge required to become a payroll professional. FPC-Remote exam is available as a computer-based exam and can be taken at any time at an approved testing center.

To be eligible to take the FPC-Remote Exam, candidates must have at least six months of payroll experience within the past 24 months, or they must have completed a payroll training course within the past 24 months. Candidates must also be members of the American Payroll Association. Membership is open to individuals who are currently working in the payroll industry or who have an interest in payroll.

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## APA Fundamental Payroll Certification Sample Questions (Q55-Q60):

### NEW QUESTION # 55

Calculate the Social Security tax to be withheld from the employee's next pay based on the following information:

Category	Amount
Total YTD Wages	\$34,100.00
Monthly Salary	\$3,100.00
Pay Frequency	Biweekly
401(k) Deferral	\$85.00
Pre-Tax Medical	\$43.00

- A. \$184.26
- B. \$189.53
- C. \$86.04
- D. \$80.77

**Answer: C**

Explanation:

Comprehensive and Detailed Explanation: Social Security tax is calculated as 6.2% of Social Security taxable wages.

\* Calculate biweekly gross pay:

\* Monthly salary = \$3,100.00

\* Biweekly pay =  $(\$3,100 \times 12) \div 26 = \$1,430.77$

\* Subtract pre-tax deductions (Medical & 401k):

\* Taxable wages =  $\$1,430.77 - (\$85 + \$43) = \$1,302.77$

\* Calculate Social Security tax (6.2%):

\*  $\$1,302.77 \times 6.2\% = \$80.77$

Thus, the correct answer is B. \$86.04.

Reference:

IRS Publication 15 - Employer's Tax Guide

Payroll.org - Social Security Tax Withholding

### NEW QUESTION # 56

Payroll staff should be aware of all of the following potential warning signs of a data breach EXCEPT:

- A. Payroll system activity occurring outside normal work hours
- B. An employee email request for a reprinted W-2 form
- C. Excessive system security reset requests
- D. Requests for large amounts of payroll data

**Answer: B**

Explanation:

Comprehensive and Detailed Explanation:

Payroll security professionals must monitor for potential payroll fraud or data breaches.

A (Excessive security reset requests) → Could indicate a hacker attempting unauthorized access.

B (Large payroll data requests) → Could signal attempted data theft.

D (Activity outside normal hours) → Could be an external breach or insider threat.

Option C (Reprinting a W-2) is NOT necessarily suspicious, as employees frequently request reprints during tax season.

Reference:

Payroll.org - Payroll Data Security Best Practices

IRS - Data Breach Prevention in Payroll

### NEW QUESTION # 57

All of the following employee information is required when reporting unclaimed wages EXCEPT:

- A. Employee's Date of Birth
- B. Payment Amount and Date
- C. Last Known Address
- D. Employee's Full Name

**Answer: A**

Explanation:

Comprehensive and Detailed Explanation:

Employers must report unclaimed wages to the state under escheatment laws. Required details include:

Last Known Address (A) - To help locate the employee.

Full Name (B) - To identify the rightful owner.

Payment Amount & Date (D) - To track the missing wages.

Option C (Date of Birth) is NOT required in most state reporting systems, as name and address are sufficient for identification.

Reference:

State Escheatment Laws - Unclaimed Wages

Payroll.org - Handling and Reporting Unclaimed Wages

### NEW QUESTION # 58

The journal is commonly referred to as the record of:

- A. Final entry
- B. Original entry
- C. Secondary entry
- D. Cross-reference

**Answer: B**

Explanation:

\* A journal is known as the "original entry" because transactions are first recorded here before posting to the ledger.

\* The general ledger is the final entry (B), not the journal.

References:

\* Payroll Accounting Standards (Payroll.org)

### NEW QUESTION # 59

Under the FLSA, failure to pay overtime to employees may result in all of the following consequences EXCEPT:

- A. Back pay
- B. A DOL investigation
- C. Settlement pay
- D. A USCIS audit

**Answer: D**

Explanation:

\* USCIS audits (C) are related to immigration compliance, not overtime violations.

\* DOL investigations (D) and back pay requirements (A) are common FLSA enforcement actions.

\* Settlement pay (B) may be required in legal resolutions of wage disputes.

References:

\* FLSA Overtime Enforcement Guidelines (DOL)

\* Payroll Compliance Guide (Payroll.org)

### NEW QUESTION # 60

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