

**100%** Money Back  
**Guarantee**

**Vendor:**APA

**Exam Code:**FPC-REMOTE

**Exam Name:**Fundamental Payroll Certification

**Version:**Demo

**QUESTION 1**

when does an employer stop deducting a federal tax levy from an employee's wages?

- A. the amount on the levy is reached
- B. The IRS issues a form 668-D
- C. the employee asks that the levy deduction be stopped

Correct Answer: B

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**QUESTION 2**

During thanksgiving week, a nonexempt employee was paid for the following hours:

sun- none

mon- 10 hours worked

tues- 10 hrs work

weds- 8 hr sick day

thurs- 8 hr holiday

fri-8 hr vacation

sat- 8 hr work

How many overtime hours, if any, did the ee work?

- A. 0 hours
- B. 4 hours C. 12 hours

Correct Answer: A

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**QUESTION 3**

Salaries earned but not yet paid in the current month must be recorded as:

- A. debit to salary payable
- B. credit to salary expense
- C. debit to cash
- D. debit to salary expense

Correct Answer: D

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**QUESTION 4**

All of the following are tax implications of a cafeteria plan except:

- A. no income tax withholding
- B. no social security and medicare tax withholding
- C. must withhold income, social security, and medicare taxes
- D. no form W2 reporting

Correct Answer: C

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**QUESTION 5**

All of the following deferred compensation plans limit the employee to making a deferral contribution of \$19,500 in 2020 except:

- A. 401k
- B. 403b
- C. 457b
- D. nonqualified

Correct Answer: D

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**QUESTION 6**

Last month, an employee emailed her mother on the company's email, photocopied fliers for her church picnic at work and used her work computer to update her resume. These services represent:

- A. taxable compensation
- B. de minimis fringes
- C. working condition fringes
- D. no-additional cost services

Correct Answer: B

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**QUESTION 7**

A semiweekly depositor that has a payroll tax liability of \$50,000 from a Monday payroll must deposit the liability by:

- A. tues

- B. weds
- C. thurs
- D. fri

Correct Answer: D

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#### **QUESTION 8**

A retired safety inspector for the company was rehired as a consultant when the company expanded its plant operations. the retired employee was a natural choice. the tasks he undertook as a consultant were the same as the ones he performed before retirement. paid monthly, he has agreed to work under the direction of his old boss until the new plantfacilitates are fully operational? What is his status?

- A. independent contractor under common law
- B. independent contractor under reasonable basis test
- C. employee

Correct Answer: C

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#### **QUESTION 9**

When paying supplemental wages, when must the aggregate withholding method be used?

- A. when no income tax is withheld from regular wages for the current or preceding year
- B. when the employee claims more than 10 dependents
- C. when the employee doesnt complete a form W4
- D. when the employee claims heads of household

Correct Answer: A

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#### **QUESTION 10**

Under which type of plans are employee contributions subject to social security and medicare taxes?

- A. 401k only
- B. 403b only
- C. 457b only
- D. 401k, 403b, and 457b

Correct Answer: D

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**QUESTION 11**

All of the following issues are concerns of external auditors except:

- A. safeguarding of the firms financial assets
- B. risks to the companys financial well being
- C. efficiency of payroll procedures
- D. material misstatements of financial statements

Correct Answer: C

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**QUESTION 12**

Privacy of employee info should be a top priority of the payroll manager, but not necessarily a top priority of the payroll staff.

- A. true
- B. false

Correct Answer: B