

FPC-Remote Dumps

Fundamental Payroll Certification

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NEW QUESTION 1

- (Topic 1)

An employee's written notice of intent to take leave under the FMLA MUST be retained by the employer for a MINIMUM of:

- A. 2 years
- B. 3 years
- C. 4 years
- D. 5 years

Answer: B

Explanation:

Comprehensive and Detailed Explanation: The Family and Medical Leave Act (FMLA) requires employers to retain all leave-related records for at least 3 years. This includes:

- ? Employee requests for leave
- ? Employer's written responses
- ? Dates and duration of leave taken
- ? Premium payments for benefits during leave
- ? Option A (2 years) is incorrect because the minimum requirement is 3 years.
- ? Option C (4 years) and Option D (5 years) are incorrect because the law specifies a 3-year retention period.

Reference:

U.S. Department of Labor – FMLA Recordkeeping Requirements Payroll.org – Payroll Compliance for Employee Leave Records

NEW QUESTION 2

- (Topic 1)

Payroll standard operating procedures should be updated no less frequently than:

- A. Annually
- B. Quarterly
- C. When revising workflow
- D. When management changes

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Payroll Standard Operating Procedures (SOPs) must be regularly updated to maintain compliance and accuracy.

- ? Best practice is to update SOPs whenever workflows change (Option C).
- ? Option A (Annually) is incorrect because waiting a full year could lead to outdated procedures.
- ? Option B (Quarterly) is incorrect unless payroll processes are highly dynamic.
- ? Option D (When management changes) is incorrect because processes may change independently of leadership changes.

Reference:

Payroll.org – Payroll Policies and Procedures Best Practices IRS – Payroll Compliance Guidelines

NEW QUESTION 3

- (Topic 1)

An upgrade to a payroll system can impact all of the following documentation within the payroll department EXCEPT:

- A. User manuals
- B. Union contracts
- C. Business continuity plans
- D. Standard operating procedures

Answer: B

Explanation:

Comprehensive and Detailed Explanation: A payroll system upgrade affects documentation related to payroll processing but does not change union contracts.

- ? Option A (User manuals): Correct – New system features require updated manuals for payroll staff.
 - ? Option C (Business continuity plans): Correct – System changes must be included in disaster recovery plans.
 - ? Option D (Standard operating procedures – SOPs): Correct – Payroll procedures need updates for new workflows.
- However, union contracts (Option B) remain unchanged unless a new agreement is negotiated.

Reference:

Payroll.org – Payroll System Implementation Best Practices IRS – Payroll System Compliance Requirements

NEW QUESTION 4

- (Topic 1)

Which of the following factors is NOT used to determine a SUTA state?

- A. Base of Operations
- B. Employee's Residency State
- C. Place of Direction or Control
- D. State of Incorporation

Answer: D

Explanation:

Comprehensive and Detailed Explanation: State Unemployment Tax Act (SUTA) liability is determined based on where an employee works and receives direction from, not necessarily where a company is incorporated.

The key factors for determining SUTA state include:

? Base of Operations (Option A)– Where the employee works.

? Employee's Residency (Option B)– If an employee works in multiple states, residency may be considered.

? Place of Direction or Control (Option C)– The state where the employer manages and directs the employee.

? Option D (State of Incorporation) is incorrect because SUTA is determined by work location, not company registration.

Reference:

U.S. Department of Labor – SUTA Tax Reporting Rules Payroll.org – State Unemployment Tax Guidelines

NEW QUESTION 5

- (Topic 1)

Under the CCPA, use the following information to calculate the MAXIMUM child support order deduction allowed for an employee supporting a second family and in arrears.

Category	Amount
Gross Wages	\$1,573.00
Total Taxes Withheld	\$175.00

A. \$689.00

B. \$768.90

C. \$838.80

D. \$908.70

Answer: B

Explanation:

Comprehensive and Detailed Explanation: Under the Consumer Credit Protection Act (CCPA):

? If the employee supports a second family and is in arrears, the maximum garnishment limit is 55% of disposable earnings.

? Calculate Disposable Earnings:

? Calculate Maximum Child Support Deduction (55% of disposable earnings): Thus, the correct answer is B. \$768.90.

Reference:

U.S. Department of Labor – CCPA Garnishment Rules Payroll.org – Child Support Withholding Guidelines

NEW QUESTION 6

- (Topic 1)

Which of the following documents listed on Form I-9 can be used to establish both an employee's identity and employment eligibility?

A. Social Security Card

B. U.

C. Passport

D. Voter's Registration Card

E. Driver's License

Answer: B

Explanation:

Comprehensive and Detailed Explanation: According to Form I-9, Employment Eligibility

Verification, an unexpired U.S. passport is a List A document that establishes both an employee's identity and work authorization.

? A Social Security card (Option A) is a List C document, which only proves employment authorization but not identity.

? A Voter's Registration Card (Option C) is not an acceptable I-9 document for identity or work authorization.

? A Driver's License (Option D) is a List B document, which only proves identity but not employment eligibility.

Reference:

U.S. Citizenship and Immigration Services (USCIS) – Form I-9 Instructions Payroll.org – Employment Eligibility Verification Guidelines

NEW QUESTION 7

- (Topic 1)

All of the following elements are part of the control process EXCEPT:

A. Batch Totals

B. System Edits

C. Unauthorized Overtime

D. Balancing and Reconciliation

Answer: C

Explanation:

Comprehensive and Detailed Explanation: The payroll control process ensures accuracy and compliance by verifying records, preventing fraud, and reconciling financial transactions.

? Batch Totals (Option A)– Used to verify transaction accuracy.

? System Edits (Option B)– Automated controls to prevent errors.

? Balancing & Reconciliation (Option D)– Ensures payroll matches financial records.

? Option C (Unauthorized Overtime) is incorrect because overtime management is an operational issue, not a control process.

Reference:

NEW QUESTION 8

- (Topic 1)

A non-exempt hospital employee works a 14-day period at \$14.00 per hour under the 8/80 rule. The employee worked the following hours during the two-week period:

Day	Week 1	Week 2
Monday	9	0
Tuesday	10	11
Wednesday	9	8
Thursday	4	10
Friday	10	10

Calculate the employee's biweekly gross pay.

- A. \$1,134.00
- B. \$1,141.00
- C. \$1,148.00
- D. \$1,225.00

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Under the 8/80 rule, employees in hospital or healthcare settings are paid overtime if they work more than 8 hours in a day or 80 hours in a 14-day period.

? Calculate Total Hours Worked:

? Identify Overtime:

? Gross Pay Calculation:

Thus, the correct answer is C. \$1,148.00. Reference:

Fair Labor Standards Act (FLSA) – 8/80 Rule for Healthcare Employees Payroll.org – Overtime Calculation in Healthcare Settings

NEW QUESTION 9

- (Topic 1)

The FIRST action an employer should take when a natural disaster occurs is:

- A. Access payroll and employee information files
- B. Determine the well-being of employees
- C. Find temporary housing for employees
- D. Secure interim office space

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

When a natural disaster occurs, the first priority of any employer should be to ensure the safety and well-being of employees.

Step 1: Confirm employee safety – Employers should account for all employees and provide immediate assistance if needed.

Step 2: Assess business operations impact – Once employees are safe, the employer can begin securing records and office space.

Option A is incorrect because accessing payroll records is important but secondary to employee safety.

Option C is incorrect because temporary housing is not the employer's primary responsibility.

Option D is incorrect because securing office space is a later step in disaster recovery.

Reference:

FEMA – Emergency Preparedness Guidelines for Businesses Payroll.org – Disaster Recovery for Payroll Operations

NEW QUESTION 10

- (Topic 1)

An employee has received \$169,000.00 in YTD earnings. The employee receives a payment of \$16,600.00. The employer Medicare tax, if any, is:

- A. \$2,450.50
- B. \$1,029.20
- C. \$240.70
- D. \$1,859.01

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Medicare tax is 1.45% on wages up to \$200,000, and 2.35% (including the Additional Medicare Tax) on wages above \$200,000.

? YTD Wages before payment: \$169,000.00

? New total earnings after bonus: \$169,000 + \$16,600 = \$185,600.00

? Since total wages are still under \$200,000, only the standard Medicare rate applies:

Thus, the correct answer is C. \$240.70. Reference:

IRS – Medicare Tax Guide
Payroll.org – Payroll Tax Calculation Rules

NEW QUESTION 10

- (Topic 1)

Which of the following forms is used to report federal income tax withheld from payments to an independent contractor?

- A. Form 940
- B. Form 941
- C. Form 944
- D. Form 945

Answer: D

Explanation:

Comprehensive and Detailed Explanation: Form 945 is used by employers to report federal income tax withholding from non-payroll payments, including payments to independent contractors if subject to backup withholding.

? Option A (Form 940) is incorrect because Form 940 reports federal unemployment taxes (FUTA).

? Option B (Form 941) is incorrect because it is used for employee payroll tax reporting.

? Option C (Form 944) is incorrect because it is used for small employers filing annually.

Reference:

IRS Form 945 Instructions

Payroll.org – Independent Contractor Withholding Rules

NEW QUESTION 15

- (Topic 1)

The DOL can issue fines for all the following violations EXCEPT:

- A. Overtime
- B. Sick Leave
- C. Child Labor
- D. Minimum Wage

Answer: B

Explanation:

Comprehensive and Detailed Explanation: The Department of Labor (DOL) enforces violations related to:

? Overtime (A) – Under the Fair Labor Standards Act (FLSA).

? Child Labor (C) – Protecting workers under age 18.

? Minimum Wage (D) – Enforcing the federal minimum wage.

? Option B (Sick Leave) is incorrect because the DOL does not regulate paid sick leave at the federal level. Sick leave laws vary by state, but there is no federal mandate requiring paid sick leave.

Reference:

FLSA – Wage and Hour Division (DOL) Enforcement Payroll.org – Federal and State Payroll Compliance

NEW QUESTION 17

- (Topic 2)

A willful violation of child labor laws, that does NOT involve serious harm or death, can result in a fine of up to:

- A. \$1,000.00
- B. \$2,203.00
- C. \$10,000.00
- D. \$13,227.00

Answer: D

Explanation:

? The Fair Labor Standards Act (FLSA) establishes child labor laws, and violations can result in fines.

? As of recent updates, the penalty for a willful violation of child labor laws is \$13,227.00 (adjusted annually).

? If serious injury or death occurs, penalties increase significantly. References:

? FLSA Child Labor Penalty Guidelines (DOL)

? Wage and Hour Division (DOL)

NEW QUESTION 21

- (Topic 2)

The purpose of the prenotification process for direct deposit is to ensure that the transaction is:

- A. Authorized by the company
- B. Authorized by the employee
- C. Acceptable to the receiving bank
- D. Acceptable to the originating financial institution

Answer: C

Explanation:

? Prenotification ensures that the receiving bank (C) accepts and properly routes the direct deposit transaction before funds are sent.

References:

? NACHA Direct Deposit Standards

NEW QUESTION 24

- (Topic 2)

Using the wage bracket method, calculate the employee's net pay. The employee's W-4 was completed in 2019 or earlier.

Pay Type	Amount
Rate of pay	\$15.00
Pay frequency	Weekly
Hours worked	40
401(k) deferral	\$50.00

- A. \$589.70
- B. \$651.45
- C. \$685.45
- D. \$686.45

Answer: B

Explanation:

? Gross pay: \$15 × 40 = \$600.00

? 401(k) deduction: \$50.00 (Pre-tax)

? FITW, Social Security (6.2%), Medicare (1.45%) applied

? Using the IRS Wage Bracket Method, net pay is \$651.45

References:
? IRS Publication 15-T (Federal Income Tax Withholding Tables)

NEW QUESTION 28

- (Topic 2)

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

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

Answer: C

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 29

- (Topic 2)

The monthly account reconciliation should include all of the following procedures EXCEPT:

- A. Balance the payroll tax liabilities
- B. Reconciling the payroll bank account
- C. Balance the payroll deduction liabilities
- D. Reconcile the payroll register to source documents

Answer: D

Explanation:

? Payroll account reconciliation ensures all financial data is accurate and balanced.

? Payroll register reconciliation (D) is a separate process used for payroll audits, not monthly account reconciliation.

References:

? Payroll Reconciliation Procedures (Payroll.org)

? IRS Payroll Recordkeeping Guidelines

NEW QUESTION 31

- (Topic 2)

Under the CCPA, use the following information to calculate the MAXIMUM deduction for the child support order for an employee who is not supporting another family and not in arrears.

Pay Type	Amount
Weekly Gross Pay	\$300.00
FITW	\$45.00
Social Security	\$18.60
Medicare	\$4.35
Charitable Contribution	\$5.00

- A. \$113.53
- B. \$116.03
- C. \$136.23
- D. \$139.23

Answer: D

Explanation:

- ? Step 1: Calculate disposable earnings
- ? Step 2: Apply CCPA withholding limit References:
- ? Consumer Credit Protection Act (CCPA) - Federal Child Support Withholding Limits
- ? Payroll Withholding Compliance Guide (Payroll.org)

NEW QUESTION 32

- (Topic 2)

Which organization should be contacted when placing a stop payment on a check?

- A. FDIC
- B. NACHA
- C. ODFI
- D. RDFI

Answer: C

Explanation:

- ? ODFI (Originating Depository Financial Institution)is responsible for initiating payroll transactions, including stop payments.
- ? RDFI (Receiving Depository Financial Institution)receives funds but does not control stop payments.
- ? NACHA (National Automated Clearing House Association)sets ACH rules but does not process transactions.
- ? FDIC (Federal Deposit Insurance Corporation)insures bank deposits but does not handle payment stops.
- References:
- ? NACHA Operating Rules & Guidelines
- ? Payroll Banking & ACH Processing Guide (Payroll.org)

NEW QUESTION 34

- (Topic 2)

Employee privacy rights are NOT governed by:

- A. Company policy
- B. Federal law
- C. FLSA
- D. State regulations

Answer: C

Explanation:

- ? FLSA governs wages and hours, not privacy rights.
- ? Privacy laws are governed by federal/state regulations and company policies. References:
- ? Employee Privacy Rights (DOL)

NEW QUESTION 36

- (Topic 2)

Which of the following awards are included in an employee's taxable income?

- A. A \$5.00 restaurant gift card
- B. A coupon for a free holiday turkey
- C. A wearable fitness tracker for a safety award
- D. An engraved clock, valued at \$100.00, to celebrate an employee's retirement

Answer: A

Explanation:

? Cash equivalents, such as gift cards (A), are always taxable income.
? Nominal gifts (B, C, D) are generally tax-exempt under de minimis rules.

References:

? IRS Publication 15-B (Taxable Fringe Benefits)

NEW QUESTION 40

- (Topic 2)

Depositors that fail to deposit the entire amount of tax required by the due date, without reasonable cause for the failure, are subject to a failure-to-deposit penalty of 5% of the undeposited amount if it is:

- A. Deposited within 5 days of the due date.
- B. Deposited within 6-15 days of the due date.
- C. Deposited more than 15 days after the due date.
- D. Not paid within 10 days after the employer receives its first IRS delinquency notice.

Answer: B

Explanation:

? The IRS assesses failure-to-deposit penalties based on the length of the delay:

References:

? IRS Deposit Penalty Guidelines (Publication 15)

NEW QUESTION 41

- (Topic 2)

When providing wage data for a workers?? compensation audit, which of the following wage types would be included as compensation?

- A. Gratuities
- B. Commissions
- C. Third-party sick pay
- D. Work uniform stipend

Answer: B

Explanation:

? Workers?? compensation includes commissions (B) as part of employee earnings.

? Gratuities (A) and uniform stipends (D) are usually excluded. References:

? State Workers' Compensation Audit Guidelines

NEW QUESTION 45

- (Topic 2)

Which of the following taxes are NOT withheld from allocated tips?

- A. Medicare and FIT only
- B. FIT and Social Security only
- C. Social Security and Medicare only
- D. FIT, Social Security, and Medicare only

Answer: D

Explanation:

? Allocated tips are NOT subject to withholding unless reported by the employee.

? If not reported, FIT, Social Security, and Medicare (D) are not withheld but are still taxable.

References:

? IRS Publication 531 (Reporting Tip Income)

NEW QUESTION 48

- (Topic 2)

The due date for filing Form 941 is the:

- A. Last day of the current quarter
- B. 15th of the month following the end of the quarter
- C. Last day of the month following the end of the quarter
- D. First day of the month following the end of the quarter

Answer: C

Explanation:

? Form 941 is due on the last day of the month following the end of the quarter.

? Example: References:

? IRS Form 941 Instructions

NEW QUESTION 50

- (Topic 2)

Which of the following situations does NOT reflect constructive receipt of wages?

- A. Check is in the employee's possession.

- B. Direct deposit funds are made available to the employee.
- C. Employer mails paycheck through the United States Postal Service.
- D. Payment has been set aside in the Payroll Department for employee pickup.

Answer: C

Explanation:

? Constructive receipt means income is available to the employee even if not physically received.

? Option C is correct because when a paycheck is mailed, it is not immediately available, delaying constructive receipt. References:

? IRS Publication 15 (Employer's Tax Guide)

? Payroll Tax Compliance Guide (Payroll.org)

NEW QUESTION 54

- (Topic 2)

An example of an interface into a payroll system is a(n):

- A. Check print file.
- B. ACH payment file.
- C. Time and attendance system file.
- D. Transmission of general ledger transactions.

Answer: C

Explanation:

A time and attendance system file is an example of an interface into a payroll system because:

? It captures employee work hours and sends data to payroll for accurate calculations.

? Payroll interfaces ensure automated and accurate payment processing. Other options explained:

? Check print file (A) is an output, not an interface.

? ACH payment file (B) is used to process payments, not interface data.

? General ledger transactions (D) are accounting-related, not payroll input.

References:

? Payroll System Integration Guide (Payroll.org)

NEW QUESTION 55

- (Topic 2)

What information is reported to the IRS on Form 1094-C?

- A. Basic employer information and number of employees
- B. Employee FITW
- C. FUTA wages
- D. Payments made to the beneficiary of a deceased employee

Answer: A

Explanation:

? Form 1094-C is used by employers under the Affordable Care Act (ACA) to report employer health coverage information.

? It includes basic employer details, employee counts, and ACA compliance data.

? Employee FITW (B), FUTA wages (C), and deceased employee payments (D) are NOT reported on Form 1094-C.

References:

? IRS Form 1094-C Instructions

? ACA Compliance Guidelines (Payroll.org)

NEW QUESTION 57

- (Topic 2)

When a payer receives a ?B? Notice, it must send a copy of the notification to the payee within:

- A. 15 days.
- B. 30 days.
- C. 60 days.
- D. 90 days.

Answer: B

Explanation:

? A "B" Notice (Backup Withholding Notice) is sent by the IRS when a payee's taxpayer ID does not match records.

? The employer must notify the payee within 30 days to correct their details.

? Failure to comply results in backup withholding of 24% on future payments. References:

? IRS Publication 1281 (Backup Withholding Notices)

NEW QUESTION 59

- (Topic 2)

The withholding of federal income tax is regulated by the:

- A. ACA
- B. IRC
- C. FICA
- D. FUTA

Answer: B

Explanation:

- ? The Internal Revenue Code (IRC) regulates the withholding of federal income tax (FIT).
- ? FICA (C) governs Social Security & Medicare taxes.
- ? FUTA (D) applies to unemployment tax but does not regulate withholding. References:
- ? Internal Revenue Code (IRC) Section 3402
- ? IRS Publication 15 (Employer's Tax Guide)

NEW QUESTION 64

- (Topic 2)

The journal is commonly referred to as the record of:

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

Answer: C

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 69

- (Topic 2)

All of the following statements about the implementation of department processes are true EXCEPT:

- A. Each team member has a clear and concise assignment.
- B. A backup manager is identified and participating in the project.
- C. The standards for measuring success must be clear and specific.
- D. Managers who delegate properly have less time to focus on work.

Answer: D

Explanation:

- ? Managers who delegate properly actually have MORE time to focus on work, not less.
 - ? Delegation improves efficiency and productivity by allowing managers to focus on strategic tasks.
 - ? Options A, B, and C are correct as they are key to successful implementation of processes.
- References:
- ? Payroll Process Best Practices (Payroll.org)

NEW QUESTION 72

- (Topic 2)

An independent contractor status is indicated if the worker:

- A. Receives a Form W-2.
- B. Completes a Form W-4.
- C. Is not required to complete Form I-9.
- D. Is not required to complete Form W-9.

Answer: C

Explanation:

- ? Independent contractors DO NOT complete Form I-9, as they are not employees under IRCA (Immigration Reform and Control Act).
- ? Employees receive Form W-2 and complete Form W-4.
- ? Independent contractors complete Form W-9 for tax reporting. References:
- ? IRS Independent Contractor Guidelines (Publication 1779)

NEW QUESTION 74

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* 100% Pass or Money Back

All our products come with a 90-day Money Back Guarantee.

* One year free update

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