



# FPC-REMOTE<sup>Q&As</sup>

Fundamental Payroll Certification

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### QUESTION 1

How would each of the following be posted?

- A. increase in asset account
- B. decrease in liability account
- C. increase an expense account
- D. decrease an asset account
- E. increase a revenue account

Correct Answer: ABCDE

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### QUESTION 2

Which cafeteria plan are authorized by what Internal Revenue Code Section?

- A. 125
- B. 401k
- C. 403b
- D. 457b

Correct Answer: A

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### QUESTION 3

Checking inputs or outputs against predetermined constraints is called:

- A. internal control
- B. validity edit
- C. system safeguard
- D. parallel test

Correct Answer: B

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### QUESTION 4

A plant supervisor met with the payroll department to schedule a special pay run that would accommodate the shutdown



for the holidays. after payroll committed to the date, it realized that to meet this deadline would require working a weekend. Which customer service principle will be compromised if the deadline is not met?

- A. reliability
- B. responsiveness
- C. assurance
- D. empathy
- E. tangibles

Correct Answer: A

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#### QUESTION 5

Which of the following is true regarding payroll tax deposits?

- A. employers are penalized for failing to deposit 100% of their tax liability by the due date.
- B. employers with accumulated payroll taxes under \$2500 for a month can deposit the amount due with their quarterly tax return.
- C. employers accumulating a tax liability of more than \$50,000 in the lookback period file schedule B with form 941.
- D. employers must withhold taxes on noncash fringe benefits at least quarterly.

Correct Answer: C

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#### QUESTION 6

Which of the following employee benefits is taxable compensation?

- A. workers compensation benefits
- B. health savings account
- C. sick pay
- D. qualified transportation fringes

Correct Answer: C

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#### QUESTION 7

You receive a penalty notice from a government agency. the info is not readily available. what should you do first?

- A. conduct a thorough investigation and send the report to the agency.
- B. ignore the letter because it will take time to location the information.



C. send a short letter to the agency stating that the issues is being reviewed.

D. call the agency and tell them you plan to location the info and send it in a few months.

Correct Answer: C

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#### QUESTION 8

All of the following regulate payments made by DD EXCEPT:

A. consumer financial protection bureau

B. NACHA

C. State laws

D. local laws

Correct Answer: D

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#### QUESTION 9

When supplemental wages are paid at the same time as regular wages, how are withholding taxes computer?

A. withholding on supplemental wages is taxed separately

B. withholding taxes are based on the total of the wages and supplemental wages

C. supplemental wages are not subject to withholding taxes

D. supplemental wages are taxed at a different withholding rate

Correct Answer: B

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#### QUESTION 10

Payroll documentation accomplishes all of the following EXCEPT:

A. provide uniformity

B. simplify training

C. ensure procedures are followed

D. provide a reference tool

Correct Answer: C

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**QUESTION 11**

If a state wage and hour law requires that a nonexempt employee be paid an overtime premium when the employee works more than 8 hours in a day and the employee works the following schedule, how many overtime hours must the employee be paid?

sun-5 mon-7 tues-6 weds-8 thurs-10 fri-8 sat-6

- A. 0
- B. 2
- C. 10
- D. 14

Correct Answer: C

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**QUESTION 12**

Which of the following is the best method of guarding against phantom employees?

- A. monthly bank reconciliation
- B. validity edits
- C. physical payout
- D. audit trails

Correct Answer: C

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**QUESTION 13**

At the beginning of the year, an employee elected to buy group term life insurance as part of his benefit package through his company's cafeteria benefit plan. In May he took out an individual life insurance policy. Since he no longer needs group coverage, he wants to replace the insurance option with increased contributions to his 401k plans. Is this possible?

- A. yes, if both GTL and the 401k plan are part of the same cafeteria benefit program, he can switch
- B. yes but he will have to pay taxes on the amount.
- C. no

Correct Answer: C

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**QUESTION 14**



You receive a letter of inquiry concerning an employee. What should you do?

- A. follow your companys policy on the release of employee info
- B. ignore the letter becuae its the employees issue
- C. send a short letter to the agency stating that the issue is being reviewed.
- D. call the requested and tell them you plan to locate the info and send it in a few months.`

Correct Answer: B

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#### QUESTION 15

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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