

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

Fundamental Payroll Certification

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#### QUESTION 1

An employer contributes \$175 per month to an employee's cafeteria plan. since her husband has medical/dental coverage through his employer, she wants to take the \$175 per month in cash. which of the following statements is true?

- A. this option is not available; if the amount is not spent, it is lost
- B. the \$175 becomes taxable income
- C. only social security tax and medicare tax are withheld from the \$175 per month.
- D. the \$175 is a tax free benefit to her.

Correct Answer: B

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#### QUESTION 2

Accounting data beings with a transaction. this information is first posted:

- A. on the income statement
- B. in the general ledger
- C. in the chart of accounts
- D. in the journal

Correct Answer: D

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#### QUESTION 3

In what part of a 2020 form w4 does an employee claim dependents?

- A. step 3
- B. writing below step 4c
- C. step 2
- D. dependents are not claimed on form W4

Correct Answer: A

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#### QUESTION 4

An employee claims exempt from withholding on his form W4. to continue the exempt status for the next year, a new form W4:

- A. must be filed by dec 31
- B. must be filed by feb 15 of the following year
- C. is not necessary
- D. is invalid if the employee claims more than 10 dependents

Correct Answer: B

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#### QUESTION 5

An employee works from midnight to 8am on a company paid holiday but does not work more than 40 hours during the workweek. under the FLSA, the employee must be paid:

- A. double time for working the holiday
- B. time and one half for working the holiday
- C. a shift differential for working the late night shift
- D. at least the federal minimum wage

Correct Answer: D

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#### QUESTION 6

when a payroll department does not respond promptly to a penalty notice from a governmental agency against an employee, this is an example of:

- A. poor problem solving
- B. breaching confidentiality
- C. lack of compliance
- D. responding to higher priorities

Correct Answer: A

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#### QUESTION 7

The owners of a company want to set up a retirement program for themselves, but do not want to make contributions on behalf of their employees. all of their employees are under age 30. What can they do?

- A. establish only a 401k plan that restricts eligibility to employees over age 30.
- B. set up nonqualified deferred compensation plan only
- C. establish only a 401k plan that restricts eligibility to employees over age 30, and set up a nonqualified deferred compensation plan.

D. establish a 403b plan for all employees

Correct Answer: B

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#### QUESTION 8

When does an exempt W4 expire?

- A. at the end of each quarter
- B. Feb 15 of next year
- C. it continues as long as the ee is subject to ss tax
- D. dec 31 each year

Correct Answer: B

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#### QUESTION 9

The statue of limitation for correcting a form 941 is:

- A. due date of 941 form for quarter in which error was discovered
- B. april 15 following the year error was discovered
- C. whenever discovered, up to 7 years
- D. april 15 3 years after the close of tax year error was made

Correct Answer: D

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#### QUESTION 10

Which of the following events would require an employee to fill out an amended form w4 within 10 days of its occurrence?

- A. employee becomes legally separated from his or her spouse who was claimed as a dependent
- B. employees spouse quits job to stay home with a new baby
- C. death of a spouse
- D. adoption of a kid

Correct Answer: A

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#### QUESTION 11

An employer maintains its employee master file in computer files. which of the following statements is true?

- A. under federal law, the employer is required to keep a backup of these records
- B. employment records must be kept for 7 years
- C. there is no federal requirement to update the data monthly

Correct Answer: C

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#### QUESTION 12

An employer contributes \$200 per month to an employee cafeteria plan. the pretax medical/dental package that she has chosen costs \$250 per month. she contributes the extra \$50 for this benefit plan. payroll must withhold:

- A. social security tax and medicare tax from only the employee contribution
- B. social security tax, medicare tax, and federal income tax from only the employee contribution
- C. no tax from either the employee or employer contribution
- D. social security tax and medicare tax from only the employer contribution

Correct Answer: C

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#### QUESTION 13

All of the following types of compensation are included in calculating an employees regular rate of pay for overtime purposes except:

- A. shift premiums
- B. production bonus of \$15
- C. 4 hours paid but not worked
- D. 4% cost of living adjustment

Correct Answer: C

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#### QUESTION 14

All of the following types of payments are included in the regular rate of pay calculation except:

- A. a production bonus to be paid in June which the employer announced in jan
- B. an agreement with the union to pay one half of one weeks salary to workers with over 5 years of services
- C. a traditional \$50 gift certificate which the firm has paid for the past 5 years during holiday season
- D. shift differential for working the 4pm to midnight shift

Correct Answer: C

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**QUESTION 15**

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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