FPC Exam Fundamental Payroll Practice Questions and Answers

668-W - Correct Answer ✓ - Notice of Levy on Wages, Salary, and Other Income

1096 - Correct Answer√√-Annual Summary and Transmittal of U.S. Information Returns

Under the FLSA how old must a minor be to be employed? - Correct Answer ✓ -14

What is the FUTA tax rate? - Correct Answer ✓ -6.0%

On form 941, the employer reports - Correct Answer√√-Social Security Wages

What is the formula for calculating an employees net pay? - Correct Answer

√-Gross
pay-deductions for taxes- other deductions

Which plan discriminates in favor of highly compensated employees? - Correct

Answer

✓-Nonqualified deferred compensation plans

What is the federal minimum wage per hour on January 1, 2018? - Correct Answer ✓\$7.25

What law determines time limits with which employees must be paid after wages are earned? - Correct Answer√√-State Laws

Cafeteria plans are authorized by what internal revenue code section? - Correct Answer ✓ ✓ -125

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