2025 FPC PAYROLL FUNDAMENTALS STUDY GUIDE EXAM QUESTIONS EVALUATION WITH ANSWERS 2025/2026 GRADED A

After-tax deduction - A deduction from an employee's pay that does not reduce the employee's taxable wages. It is taken out only after all applicable taxes and other deductions have been withheld (e.g., union dues, garnishments, charitable contributions).

Escheat - In the context of payroll, the turning over of unclaimed wages to the state after a period of time determined by state law.

Fluctuating workweek - An arrangement between an employer and a nonexempt employee to pay the employee a fixed weekly salary even though the employee's hours may vary from week to week.

FPC - Fundamentals of Payroll Certification

Validity Checks - Shows whether or not data entered meets the requirements set forth by a company

Asks how independent is the employee and how much control can be exervised over the worker. - Common Law Test

A worker cannot sign a new contract stating that they will be an indepndent contractor. - Common Law Test

Employer has treated similar workers as independent contractors for any period and has filed tax returns - Reasonable Basis Test

Longstanding industry standard of treating similar workers as independent contractors -Reasonable Basis Test

Court decisions for treating workers in similar circumstances as independent contractors - Reasonable Basis Test

IRS has ruled in a "published ruling" that the workers are indpendent contractors -Reasonable Basis Test

Penalties for Violating IRCA - \$375 for the first offence and \$16,000 for the third

When must Section 1 of Form I-9 be completed? - The employee's date of hire.

When must Section 2 of Form 1-9 be completed? - Within three days of hiring the employee.

Form SS-5 - Application for a social security card

Form I-9 - Employment Eligitability Verification

Payroll Fundamentals Study Guide

Didier Musso

Payroll Fundamentals Study Guide:

Fundamental Payroll Certification Exam Secrets Study Guide: Fpc Test Review for the Fundamental Payroll Certification Exam Fpc Exam Secrets Test Prep, 2018-04-12 Fundamental Payroll Certification Exam Secrets helps you ace the Fundamental Payroll Certification Exam without weeks and months of endless studying Our comprehensive Fundamental Payroll Certification Exam Secrets study guide is written by our exam experts who painstakingly researched every topic and concept that you need to know to ace your test Our original research reveals specific weaknesses that you can exploit to increase your exam score more than you ve ever imagined Fundamental Payroll Certification Exam Secrets includes The 5 Secret Keys to FPC Exam Success Time is Your Greatest Enemy Guessing is Not Guesswork Practice Smarter Not Harder Prepare Don t Procrastinate Test Yourself A comprehensive General Strategy review including Make Predictions Answer the Question Benchmark Valid Information Avoid Fact Traps Milk the Question The Trap of Familiarity Eliminate Answers Tough Questions Brainstorm Read Carefully Face Value Prefixes Hedge Phrases Switchback Words New Information Time Management Contextual Clues Don t Panic Pace Yourself Answer Selection Check Your Work Beware of Directly Quoted Answers Slang Extreme Statements Answer Choice Families A comprehensive Content review including Common Law Relationship 24 Factor Test Statutory Non Employee Independent Contractor FICA Regulations FUTA Deductions And Coverage Household Employee Tax Exempt Status Common Law Relationship Continental System Federal Wage And Hour Regulations Enterprise Coverage Medicaid Lookback Period White Collar Worker Federal Unemployment Tax Act Advanced Earned Income Credit Form 1096 I 9 Form Garnishment Process Child Support Types Of Payroll Fraud Monthly Depositor Escheatment Roth IRA Plan Employer Identification Number Reserve Ration Formula Safe Harbor Rule One Day Rule Allocated Tips Taxable Wage OASDI And HI Benefits Fringe Benefits Cafeteria Plan Archer Medical Savings Plan and much Cpp certified payroll professional exam prep 2025-2026 Elliot Spencer, 2025-08-04 CPP Certified Payroll more Professional Exam Prep 2025 2026 by Elliot Spencer is your definitive guide to conquering the CPP exam with confidence and competence Meticulously crafted for today s busy payroll professionals this comprehensive resource doesn t waste your time with filler Instead it cuts straight to what matters most practical exam focused content that mirrors the structure style and substance of the real test Whether you re struggling to grasp complex payroll calculations compliance reporting or federal and state labor regulations this book breaks down every topic in a way that s clear digestible and immediately actionable Are you feeling overwhelmed by the complexity of the CPP exam and worried you won t pass on your first try You re not alone Every year thousands of payroll professionals stare down the Certified Payroll Professional CPP exam only to feel unprepared and unsure of where to begin With constantly evolving payroll laws tax regulations and compliance standards the fear of missing a crucial detail or bombing the exam entirely is real and stressful But what if you had a roadmap not only designed to help you study smarter but one that gives you the confidence and clarity to succeed the first time CPP Certified

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