
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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