

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

Fundamental Payroll Certification

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**QUESTION 1**

All of the following issues are concerns of external auditors except:

- A. safeguarding of the firms financial assets
- B. risks to the companys financial well being
- C. efficiency of payroll procedures
- D. material misstatements of financial statements

Correct Answer: C

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**QUESTION 2**

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 3**

In which type of account (asset, liability, expense or revenue) would each of the following entries appear?

- A. a new payroll computer
- B. purchase of computer paper
- C. money in a payroll checking account
- D. wages paid to employees
- E. ss tax and medicare tax withheld but not deposited
- F. employer cost of group term life insurance
- G. office furnitue
- H. deposit of employer portion of social security tax and medicare tax
- I. mortgage on the addition to your building

Correct Answer: ABCDEFGHI

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#### QUESTION 4

Which of the following plans can discriminate in favor of highly compensation employees?

- A. section 125 plans
- B. defined contribution plans
- C. 401k plans
- D. nonqualified deferred compensation plans

Correct Answer: D

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#### QUESTION 5

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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