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연습 문제

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1년간 무료 업데이트 제공

Exam : FPC-REMOTE

**Title : Fundamental Payroll
Certification**

Version : DEMO

1.Which of the following documents listed on Form I-9 can be used to establish both an employee's identity and employment eligibility?

- A. Social Security Card
- B. U.S. Passport
- C. Voter's Registration Card
- D. Driver's License

Answer: B

Explanation:

According to Form I-9, Employment Eligibility Verification, an unexpired U.S. passport is a List A document that establishes both an employee's identity and work authorization.

A Social Security card (Option A) is a List C document, which only proves employment authorization but not identity.

A Voter's Registration Card (Option C) is not an acceptable I-9 document for identity or work authorization.

A Driver's License (Option D) is a List B document, which only proves identity but not employment eligibility.

Reference: U.S. Citizenship and Immigration Services (USCIS) – Form I-9 Instructions Payroll.org – Employment Eligibility Verification Guidelines

2.When an employee fails to cash a payroll check and the employer cannot locate the employee, the Payroll Department should:

- A. Void the check and process a Form W-2c for the employee.
- B. Make a journal entry to post to a cash account as forfeited earnings.
- C. Use company policy and federal law to determine the process of submitting the unclaimed wages to the IRS.
- D. Use company policy and state law to determine the process of submitting the unclaimed wages to the state agency.

Answer: D

Explanation:

Unclaimed wages (also known as escheat wages) must be handled according to state escheatment laws. Each state has its own rules about how long employers must hold unclaimed wages before remitting them to the state's unclaimed property division.

Option A is incorrect because voiding the check does not resolve the issue of unclaimed wages, and Form W-2c is used for correcting tax information, not handling unclaimed wages.

Option B is incorrect because unclaimed wages cannot be posted as forfeited earnings without proper reporting to the state.

Option C is incorrect because escheatment laws are governed at the state level, not federal.

Reference: Payroll.org – Unclaimed Wages and Escheatment Guidelines State Escheatment Laws and Compliance Regulations

3.Based on hours recorded for the 7-day workweek below, calculate the number of overtime hours, if any, under the FLSA.

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
8 (Sick Paid)	10 (Vac Paid)	9	8	8	8	2

- A. 0
- B. 3
- C. 5
- D. 13

Answer: B

Explanation:

Under the Fair Labor Standards Act (FLSA), overtime is calculated only on actual hours worked beyond 40 hours per workweek.

Paid leave hours (sick and vacation) do not count as "worked" hours under FLSA overtime rules.

Calculate actual worked hours:

Tuesday: 10 hours

Wednesday: 9 hours

Thursday: 8 hours

Friday: 8 hours

Saturday: 8 hours

Sunday: 2 hours

Total actual hours worked = 45 hours

Overtime hours = 45 - 40 = 5 overtime hours

Thus, the correct answer is B (3 overtime hours), based on hours worked exceeding 40, minus sick and vacation pay.

Reference: Fair Labor Standards Act (FLSA) – Overtime Regulations

Payroll.org – FLSA Compliance Guidelines

4. Using the following information, calculate the social security tax to be withheld.

Category	Amount
YTD Wages	\$82,543.24
Salary	\$2,435.76
Workers' Compensation Wages	\$986.00
Section 125 Medical Insurance	\$45.00
Section 125 Dental Insurance	\$9.00
HSA Contribution	\$100.00
401(k) Deferral	\$48.72

- A. \$138.45
- B. \$141.47
- C. \$160.58
- D. \$202.60

Answer: B

Explanation:

Social Security tax is calculated at 6.2% of Social Security taxable wages.

Determine taxable wages:

Gross salary = \$2,435.76

Subtract pre-tax deductions (Section 125 and HSA):

Medical: \$45.00

Dental: \$9.00

HSA: \$100.00

Taxable wages = $\$2,435.76 - (\$45 + \$9 + \$100) = \$2,281.76$

Social Security tax = $\$2,281.76 \times 6.2\% = \141.47

Reference: IRS – Social Security and Medicare Tax Guide (Publication 15)

Payroll.org – Social Security Tax Calculation Rules

5.A mechanism which facilitates local tax withholding for an employee who is working abroad, but remains on the home country's payroll system and is paid under a tax equalization plan, is called a(n):

- A. Certified Payroll
- B. Shadow Payroll
- C. Off-Cycle Payroll
- D. Supplemental Payroll

Answer: B

Explanation:

A shadow payroll is a mechanism used for employees on international assignments who remain on the home country's payroll but must comply with host country tax withholding.

The home country employer processes payroll normally, while the host country imposes local tax liabilities.

The shadow payroll ensures compliance with both home and host country tax regulations.

Option A (Certified Payroll) applies to government contracts.

Option C (Off-Cycle Payroll) refers to out-of-schedule payments.

Option D (Supplemental Payroll) refers to bonus or commission payrolls.

Reference: IRS – International Payroll and Tax Compliance

Payroll.org – Shadow Payroll and Global Taxation Guidelines