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**Exam : FPC-Remote**

**Title : Fundamental Payroll  
Certification**

**Version : DEMO**

1. For her 10 years of service, an employee was given a gold necklace valued at \$100.

Which of the following is true?

- A. the gift must be included in her taxable compensation
- B. the gift is tax free
- C. only social security and medicare tax should be withheld on the fair market value of the award
- D. only federal income tax should be withheld on the fair market value of the award

**Answer: B**

2. What type of pay is included in the regular rate of pay calculation?

- A. discretionary bonuses
- B. paid sick leave
- C. paid vacation leave
- D. production bonuses

**Answer: D**

3. What does an employer use to calculate the amount to withhold for an IRS tax levy?

- A. disposable pay
- B. net pay
- C. take home pay
- D. taxable wages

**Answer: C**

4. Payroll documentation accomplishes all of the following goals EXCEPT:

- A. ensuring uniformity
- B. providing a reference tool
- C. ensuring that procedures are followed
- D. simplifying training

**Answer: C**

5. When an employee lives and works in the same state, the employer withholds income tax for that state.

- A. TRUE
- B. False

**Answer: A**