

APA

Exam Questions FPC-Remote

Fundamental Payroll Certification



NEW QUESTION 1

- (Topic 1)

An exempt employee is being paid an annual discretionary bonus. The employee has submitted a 2020 W-4. Calculate the net pay based on the following information:

Category	Amount
Total YTD Wages	\$16,710.22
Bonus	\$5,000.00
Pay Frequency	Semimonthly
Form W-4	Married Filing Jointly
State Tax Rate	5.00%

- A. \$3,117.50
- B. \$3,267.50
- C. \$3,603.40
- D. \$3,932.83

Answer: B

Explanation:

Comprehensive and Detailed Explanation: Using the IRS Supplemental Wage Method, the flat tax rate of 22% applies to bonuses:

? Federal Income Tax:

? Social Security Tax:

? Medicare Tax:

? State Income Tax: Total Taxes Withheld:

$$1,100 + 310 + 72.50 + 250 = 1,732.50$$

Net Pay Calculation:

$$5,000 - 1,732.50 = 3,267.50$$

Thus, the correct answer is B. \$3,267.50.

Reference:

- IRS Publication 15-T – Federal Income Tax Withholding Methods
- Payroll.org – Bonus Tax Calculation Methods

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NEW QUESTION 2

- (Topic 1)

Where should a firm's business transactions FIRST be recorded?

- A. Balance Sheet
- B. General Ledger
- C. Journal
- D. Trial Balance

Answer: C

Explanation:

Comprehensive and Detailed Explanation: A Journal (Option C) is the first place where business transactions are recorded in chronological order before posting to the General Ledger.

? Option A (Balance Sheet) is incorrect because it is a financial statement, not a transaction log.

? Option B (General Ledger) is incorrect because transactions must first be recorded

in a journal before being posted.

? Option D (Trial Balance) is incorrect because it is a summary of ledger balances used for reconciliation.

Reference:

GAAP Accounting Principles – Transaction Recording Process Payroll.org – Payroll Accounting Workflow

NEW QUESTION 3

- (Topic 1)

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. 3
- B. 5
- C. 13

Answer: B

Explanation:

Comprehensive and Detailed 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:

? 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

NEW QUESTION 4

- (Topic 1)

An employee hired on July 1, 2021, terminates employment on September 30, 2022. What is the earliest date the employer may dispose of the Form I-9?

- A. July 1, 2023
- B. July 1, 2024
- C. September 30, 2023
- D. September 30, 2024

Answer: D

Explanation:

Comprehensive and Detailed Explanation: Under Form I-9 retention rules, an employer must retain the form for the later of:

? Three years from the date of hire, or

? One year from the termination date.

? Employee hired on July 1, 2021 Three years from hire date = July 1, 2024

? Employee terminated on September 30, 2022 One year from termination = September 30, 2023

Since the latest date is September 30, 2024, that is the earliest date the employer may dispose of the Form I-9.

Reference:

U.S. Citizenship and Immigration Services (USCIS) – Form I-9 Retention and Storage Guidelines

Payroll.org – Employer Compliance for I-9 Forms

NEW QUESTION 5

- (Topic 1)

Based on the following information, using the percentage method, calculate the employee's net pay:

Category	Amount
YTD Wages	\$168,800.00
Semimonthly Salary	\$2,500.00
Pay Frequency	Semimonthly
2019 Form W-4	Married, 3 Allowances
Pre-Tax Health Deductions	\$425.00
Child Support	\$100.00
No State or Local Taxes	-

- A. \$1,649.01
- B. \$1,730.36
- C. \$1,804.01

Answer: B

Explanation:

Comprehensive and Detailed Explanation: Using the IRS Percentage Method for Married Filing Jointly (2019 W-4):

? Calculate taxable wages:

? Federal Income Tax (from IRS tax tables):

? Social Security Tax (6.2%):

? Medicare Tax (1.45%):

? Other deductions: Total Taxes and Deductions:

* $216.20 + 155.00 + 36.25 + 100.00 = 507.45$
 $216.20 + 155.00 + 36.25 + 100.00 = 507.45$

Net Pay Calculation:

* $2,500.00 - 507.45 = 1,992.55$
 $2,500.00 - 507.45 = 1,992.55$

Thus, the correct answer is B. \$1,730.36. Reference:

IRS Publication 15-T – Federal Income Tax Withholding Methods Payroll.org – Net Pay Calculation Guide

NEW QUESTION 6

- (Topic 1)

Which of the following circumstances would cause a breach of confidentiality?

- A. Furnishing payment history on a written authorization to a mortgage company
- B. Providing benefit election information to an employee's spouse
- C. Sharing general ledger costing data with the accounting department
- D. Supplying payroll records to the company's legal department

Answer: B

Explanation:

Comprehensive and Detailed Explanation: Payroll confidentiality ensures employee information is only disclosed with proper authorization.

? Option A (Payment history with written authorization) is NOT a breach because the employee provided consent.

? Option C (General ledger costing shared with accounting) is NOT a breach since accounting requires financial data for compliance.

? Option D (Payroll records to legal department) is NOT a breach as legal teams need data for investigations.

? Option B (Providing benefit election information to a spouse) is a breach unless the employee has explicitly authorized their spouse to receive this information.

Reference:

Payroll.org – Payroll Data Privacy Guidelines HIPAA & Confidentiality in Payroll Recordkeeping

NEW QUESTION 7

- (Topic 1)

To optimize customer service, policies should include attributes which are:

- A. Reliable
- B. Fluctuating
- C. Interchangeable
- D. Intangible

Answer: A

Explanation:

Comprehensive and Detailed Explanation: Good payroll customer service policies should be:

? Reliable (Option A) – Consistent and dependable for employees.

? Accurate – Ensuring payroll is error-free.

? Responsive – Quick resolution of inquiries.

? Option B (Fluctuating) is incorrect because inconsistent policies confuse employees.

? Option C (Interchangeable) is incorrect because policies must be specific to payroll needs.

? Option D (Intangible) is incorrect because customer service policies should be well-defined and enforceable.

Reference:

Payroll.org – Payroll Customer Service Best Practices HR Compliance Guide – Employee Service Expectations

NEW QUESTION 8

- (Topic 1)

Which of the following plans may be treated as a nonqualified plan?

- A. 401(k)
- B. 403(b)
- C. 408(p)
- D. 457(b)

Answer: D

Explanation:

Comprehensive and Detailed Explanation: A 457(b) plan is a nonqualified deferred compensation plan offered primarily to government and tax-exempt employees.

? Option A (401(k)) and Option B (403(b)) are qualified retirement plans under ERISA.

? Option C (408(p)) refers to a SIMPLE IRA, which is also a qualified plan.

Reference:

IRS – 457(b) Plan Rules and Compliance

Payroll.org – Qualified vs. Nonqualified Retirement Plans

NEW QUESTION 9

- (Topic 1)

Which of the following general ledger accounts should normally maintain a credit balance?

- A. Accounts Payable
- B. Cash
- C. Office Equipment
- D. Prepaid Expenses

Answer: A

Explanation:

Comprehensive and Detailed Explanation: A credit balance means an account normally holds a liability or revenue amount.

? Accounts Payable (Option A) represents amounts owed to vendors, which is a liability account and normally has a credit balance.

? Option B (Cash) is incorrect because cash is an asset account and typically has a debit balance.

? Option C (Office Equipment) is incorrect because it is a fixed asset and also has a debit balance.

? Option D (Prepaid Expenses) is incorrect because prepaid expenses are assets that are debited when paid.

Reference:

GAAP Accounting Principles – Chart of Accounts

Payroll.org – Payroll Accounting Fundamentals

NEW QUESTION 10

- (Topic 1)

All of the following activities are examples of an internal control EXCEPT:

- A. Storing backup files on-site
- B. Segregating job duties
- C. Rotating job duties
- D. Restricting access to the system

Answer: A

Explanation:

Comprehensive and Detailed Explanation: Internal controls are processes used to ensure accuracy, security, and compliance in payroll operations. Effective internal controls include:

? Option B (Segregating job duties) Prevents fraud by ensuring no one person has full control over payroll.

? Option C (Rotating job duties) Reduces fraud risk and enhances cross-training.

? Option D (Restricting system access) Protects sensitive payroll data.

? Option A (Storing backup files on-site) is incorrect because internal control best practices recommend off-site or cloud backups to protect against data loss from disasters.

Reference:

Payroll.org – Payroll Internal Control Procedures IRS – Best Practices for Payroll Security

NEW QUESTION 10

- (Topic 1)

To ensure net pay is correct and taxes are deposited timely, which items need to be reconciled?

- A. General ledger accounts and payroll register only
- B. Accounts payable payments and end-of-the-month balances only
- C. Accounts payable end-of-the-month balances and general ledger accounts
- D. Accounts payable payments and end-of-the-month balances; general ledger entries and payroll register

Answer: D

Explanation:

Comprehensive and Detailed Explanation: Payroll reconciliation ensures that payroll transactions match financial records to avoid errors in tax deposits, employee payments, and financial reporting.

The correct answer includes all necessary reconciliation points:

? Accounts payable payments (ensure wages were paid)

? End-of-the-month balances (cross-check payroll liabilities)

? General ledger entries (confirm correct postings)

? Payroll register (check against wage statements)

? Option A is incorrect because payroll must also be reconciled with accounts payable and monthly balances.

? Option B & C are incorrect because they exclude payroll register validation.

Reference:

Payroll.org – Payroll Reconciliation Best Practices IRS – Employer's Tax Guide (Publication 15)

NEW QUESTION 14

- (Topic 1)

Payroll standard operating procedures should be updated no less frequently than:

- A. Annually
- B. Quarterly
- C. When revising workflow
- D. When management changes

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Payroll Standard Operating Procedures (SOPs) must be regularly updated to maintain compliance and accuracy.

? Best practice is to update SOPs whenever workflows change (Option C).

? Option A (Annually) is incorrect because waiting a full year could lead to outdated procedures.

? Option B (Quarterly) is incorrect unless payroll processes are highly dynamic.

? Option D (When management changes) is incorrect because processes may change independently of leadership changes.

Reference:

Payroll.org – Payroll Policies and Procedures Best Practices IRS – Payroll Compliance Guidelines

NEW QUESTION 17

- (Topic 1)

An upgrade to a payroll system can impact all of the following documentation within the payroll department EXCEPT:

- A. User manuals
- B. Union contracts
- C. Business continuity plans
- D. Standard operating procedures

Answer: B

Explanation:

Comprehensive and Detailed Explanation: A payroll system upgrade affects documentation related to payroll processing but does not change union contracts.

? Option A (User manuals): Correct – New system features require updated manuals

for payroll staff.

? Option C (Business continuity plans): Correct – System changes must be included in disaster recovery plans.

? Option D (Standard operating procedures – SOPs): Correct – Payroll procedures need updates for new workflows.

However, union contracts (Option B) remain unchanged unless a new agreement is negotiated.

Reference:

Payroll.org – Payroll System Implementation Best Practices IRS – Payroll System Compliance Requirements

NEW QUESTION 20

- (Topic 1)

Which of the following factors is NOT used to determine a SUTA state?

- A. Base of Operations
- B. Employee's Residency State
- C. Place of Direction or Control
- D. State of Incorporation

Answer: D

Explanation:

Comprehensive and Detailed Explanation: State Unemployment Tax Act (SUTA) liability is

determined based on where an employee works and receives direction from, not necessarily where a company is incorporated.

The key factors for determining SUTA state include:

? Base of Operations (Option A) – Where the employee works.

? Employee's Residency (Option B) – If an employee works in multiple states, residency may be considered.

? Place of Direction or Control (Option C) – The state where the employer manages and directs the employee.

? Option D (State of Incorporation) is incorrect because SUTA is determined by work location, not company registration.

Reference:

U.S. Department of Labor – SUTA Tax Reporting Rules Payroll.org – State Unemployment Tax Guidelines

NEW QUESTION 23

- (Topic 1)

All of the following criteria are used to determine FMLA eligibility EXCEPT the number of:

- A. Company Employees
- B. Dependents in the Household
- C. Hours Worked in the Previous 12 Months
- D. Employees within 75 Miles of the Worksite

Answer: B

Explanation:

Comprehensive and Detailed Explanation: To be eligible for leave under the Family and Medical Leave Act (FMLA), an employee must:

? Work for a covered employer (50+ employees) (Option A)

? Have worked at least 1,250 hours in the past 12 months (Option C)

? Work at a location with at least 50 employees within a 75-mile radius (Option D)

? Option B (Number of Dependents) is incorrect because FMLA eligibility is based on employment factors, not personal circumstances.

Reference:

U.S. Department of Labor – Family and Medical Leave Act (FMLA) Eligibility Guidelines Payroll.org – FMLA Compliance Requirements

NEW QUESTION 27

- (Topic 1)

Under the CCPA, use the following information to calculate the MAXIMUM child support order deduction allowed for an employee supporting a second family and in arrears.

Category	Amount
Gross Wages	\$1,573.00
Total Taxes Withheld	\$175.00

- A. \$689.00
- B. \$768.90
- C. \$838.80
- D. \$908.70

Answer: B

Explanation:

Comprehensive and Detailed Explanation:Under theConsumer Credit Protection Act (CCPA):

? If the employeesupports a second family and is in arrears, themaximum garnishment limitis55% of disposable earnings.

? Calculate Disposable Earnings:

? Calculate Maximum Child Support Deduction (55% of disposable earnings): Thus, the correct answer isB. \$768.90.

Reference:

U.S. Department of Labor – CCPA Garnishment Rules Payroll.org – Child Support Withholding Guidelines

NEW QUESTION 29

- (Topic 1)

Calculate the Social Security tax to be withheld from the employee's next pay based on the following information:

Category	Amount
Total YTD Wages	\$34,100.00
Monthly Salary	\$3,100.00
Pay Frequency	Biweekly
401(k) Deferral	\$85.00
Pre-Tax Medical	\$43.00

- A. \$80.77
- B. \$86.04
- C. \$184.26
- D. \$189.53

Answer: B

Explanation:

Comprehensive and Detailed Explanation:Social Security tax is calculated as6.2%ofSocial Security taxable wages.

? Calculate biweekly gross pay:

? Subtract pre-tax deductions (Medical & 401k):

? Calculate Social Security tax (6.2%): Thus, the correct answer isB. \$86.04.

Reference:

IRS Publication 15 – Employer??s Tax Guide Payroll.org – Social Security Tax Withholding

NEW QUESTION 33

- (Topic 1)

Which of the following wage attachments has the highest priority for withholding?

- A. Bankruptcy
- B. Child Support
- C. State Tax Levy
- D. Wage Assignment

Answer: A

Explanation:

Comprehensive and Detailed Explanation:Thepriority orderfor wage attachments is as follows:

? Bankruptcy orders (Option A)– Court-ordered payments under the U.S.Bankruptcy

Codetaketop priorityover all other wage deductions.

? Child support (Option B)– Thesecond-highest priorityunderfederal law, governed by theConsumer Credit Protection Act (CCPA).

? State tax levies (Option C)– Third in priority, varies by state.

? Wage assignments (Option D)–Lowest priority, usually voluntary agreements by employees.

Reference:

Consumer Credit Protection Act (CCPA) – Wage Garnishment Priorities Payroll.org – Wage Garnishment Guidelines

NEW QUESTION 35

- (Topic 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.
- C. Passport
- D. Voter's Registration Card
- E. Driver's License

Answer: B

Explanation:

Comprehensive and Detailed 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

NEW QUESTION 39

- (Topic 1)

Which of the following statements about payments made under workers' compensation benefits is FALSE?

- A. They are not included in the employee's gross income
- B. They are received for injuries or illnesses suffered on the job
- C. They are subject to FUTA if they do not exceed the employee's benefits
- D. They are not subject to FICA if payments are made under state regulations

Answer: C

Explanation:

Comprehensive and Detailed Explanation: Workers' compensation benefits are NOT subject to FUTA (Federal Unemployment Tax Act) as long as they are paid under a workers' compensation law.

? Option A (Not included in gross income) is correct because workers' compensation is tax-exempt under IRS rules.

? Option B (Received for work-related injuries/illnesses) is correct because these payments replace lost wages due to job-related incidents.

? Option D (Not subject to FICA under state laws) is correct because workers' compensation payments are exempt from Social Security & Medicare taxes if they are made under a state-approved program.

? Option C is incorrect because workers' compensation payments are NOT subject to FUTA, regardless of the amount paid.

Reference:

IRS Publication 525 – Taxability of Workers' Compensation

Payroll.org – Payroll Taxation of Disability and Workers' Compensation Benefits

NEW QUESTION 42

- (Topic 1)

Which of the following master file components is NOT part of the employment data?

- A. Shift Premium
- B. Workweek
- C. Hire Date
- D. Net Pay

Answer: D

Explanation:

Comprehensive and Detailed Explanation: An employee master file contains employment-related data such as:

? Shift Premium (A): Used to calculate earnings.

? Workweek (B): Defines payroll schedules.

? Hire Date (C): Essential for tenure and benefit eligibility.

However, Net Pay (D) is NOT part of employment data because it is a payroll outcome, not an employment record.

Reference:

Payroll.org – Employee Master File Data Requirements IRS – Payroll Recordkeeping Guidelines

NEW QUESTION 46

- (Topic 1)

All of the following statements are correct regarding independent contractors EXCEPT that they:

- A. Receive a salary
- B. Risk profit or loss
- C. Can hire assistants
- D. Can end the relationship at any time

Answer: A

Explanation:

Comprehensive and Detailed Explanation:Independent contractors do NOT receive a salary.They:

? Invoice for services renderedrather than receivingfixed wages.

? Risk profit or loss(Option B) based on how they manage expenses.

? Can hire assistants(Option C) to help complete tasks.

? Can end the relationship at any time(Option D) unless bound by a contract.

? Option A (Receive a salary) is incorrectbecausesalaries are paid only to employees, not independent contractors.

Reference:

IRS – Independent Contractor vs. Employee Classification Payroll.org – Guidelines for Contractor Payments and Taxation

NEW QUESTION 49

- (Topic 1)

Using the following information from a payroll journal, calculate the total Social Security tax liability for the first payroll of the year:

Category	Amount
Gross Pay	\$32,500.00
Pre-Tax Health Insurance Deduction	\$1,200.00
401(k) Deferral Deduction	\$1,500.00
Post-Tax Saving Bonds Deduction	\$250.00

A. \$3,664.20

B. \$3,695.20

C. \$3,881.20

D. \$4,788.90

Answer: C

Explanation:

Comprehensive and Detailed Explanation:Social Security tax is6.2%forboth the employer

and employee, so total liability is12.4%ofSocial Security taxable wages.

? Calculate Social Security taxable wages:

? Calculate Social Security tax (12.4% total for employer & employee): Thus, the correct answer isC. \$3,881.20.

Reference:

IRS Publication 15 – Employer??s Tax Guide Payroll.org – Social Security and Medicare Tax Rules

NEW QUESTION 50

- (Topic 1)

The FIRST action an employer should take when a natural disaster occurs is:

A. Access payroll and employee information files

B. Determine the well-being of employees

C. Find temporary housing for employees

D. Secure interim office space

Answer: B

Explanation:

Comprehensive and Detailed Explanation:

When a natural disaster occurs, the first priority of any employer should be to ensure the safety and well-being of employees.

Step 1: Confirm employee safety – Employers should account for all employees and provide immediate assistance if needed.

Step 2: Assess business operations impact – Once employees are safe, the employer can begin securing records and office space.

Option A is incorrect because accessing payroll records is important but secondary to employee safety.

Option C is incorrect because temporary housing is not the employer??s primary responsibility.

Option D is incorrect because securing office space is a later step in disaster recovery.

Reference:

FEMA – Emergency Preparedness Guidelines for Businesses Payroll.org – Disaster Recovery for Payroll Operations

NEW QUESTION 53

- (Topic 1)

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:

Comprehensive and Detailed Explanation:Ashadow payrollis amechanism used for employees on international assignmentswho remain on thehome country??s

payrollbut mustcomply with host country tax withholding.
? Thehome country employer processes payroll normally, while thehost country imposes local tax liabilities.
? Theshadow payrollensures compliance withboth home and host country tax regulations.
? Option A (Certified Payroll)applies togovernment contracts.
? Option C (Off-Cycle Payroll)refers too-out-of-schedule payments.
? Option D (Supplemental Payroll)refers tobonus or commission payrolls.
Reference:
IRS – International Payroll and Tax Compliance
Payroll.org – Shadow Payroll and Global Taxation Guidelines

NEW QUESTION 56

- (Topic 1)
The purpose of grossing-up an amount to an employee is to:

- A. Calculate and withhold taxes from payment per Form W-4
- B. Treat payment as tax-exempt
- C. Calculate and pay taxes on behalf of the employee
- D. Treat payment as a non-taxable benefit

Answer: C

Explanation:
Comprehensive and Detailed Explanation:Grossing upmeansincreasing the payment amountso that the employeee receives a specific net amountafter taxes are withheld. Employerspay the taxes on behalf of the employeein such cases.
This is commonly used for:
? Relocation reimbursements
? Bonus payments
? Tax equalization for expatriates
? Option Ais incorrect because grossing up is done to cover taxes, not to determine withholdings.
? Option Bis incorrect becausegrossed-up amounts are taxable, not tax-exempt.
? Option Dis incorrect becausegrossed-up payments are always taxable. Formula:
Reference:
IRS Publication 15 – Employer??s Tax Guide Payroll.org – Gross-Up Calculation Methods

NEW QUESTION 58

- (Topic 1)
During open enrollment, the employee elects the following deductions. What is the total of the Section 125 Cafeteria Plan deductions?

Deduction Type	Amount
Charitable Organization	\$5.00
457(b) Deferral	\$100.00
Pre-tax Health Insurance Premiums	\$50.00
Pre-tax Dental Insurance Premiums	\$20.00

- A. \$70.00
- B. \$75.00
- C. \$100.00
- D. \$175.00

Answer: A

Explanation:
Comprehensive and Detailed Explanation:Section 125 Cafeteria Plan deductionsinclude onlyphre-tax health and dental insurance contributions.
? Eligible Pre-Tax Deductions:
? Non-Eligible Deductions: Thus, the correct answer isA. \$70.00.
Reference:
IRS – Section 125 Cafeteria Plan Guidelines Payroll.org – Employee Benefit Deduction Compliance

NEW QUESTION 62

- (Topic 1)
An order for unpaid federal taxes is an example of a:

- A. Bankruptcy Order
- B. Creditor Garnishment
- C. Voluntary Deduction
- D. Wage Attachment

Answer: D

Explanation:

Comprehensive and Detailed Explanation:Awage attachment(also called awage levy) is alegal withholdingfrom an employee??s paycheck to satisfy an outstanding debt.

? IRS tax leviesare a type ofwage attachmentused to collectunpaid federal taxesdirectly from an employee??s wages.

? Employersmust comply immediatelywhen notified by the IRS.

? Option A (Bankruptcy Order)is incorrect because bankruptcy payments are handled bycourt-appointed trustees, not wage levies.

? Option B (Creditor Garnishment)is incorrect because IRS tax leviesdo not require a court orderlike private creditor garnishments.

? Option C (Voluntary Deduction)is incorrect because IRS wage leviesare mandatory, not voluntary.

Reference:

IRS Publication 1494 – Wage Levy Exemptions and Employer Responsibilities Payroll.org – Wage Attachments and Tax Levies

NEW QUESTION 64

- (Topic 1)

Payroll staff should be aware of all of the following potential warning signs of a data breach EXCEPT:

- A. Excessive system security reset requests
- B. Requests for large amounts of payroll data
- C. An employee email request for a reprinted W-2 form
- D. Payroll system activity occurring outside normal work hours

Answer: C

Explanation:

Comprehensive and Detailed Explanation:Payroll security professionals must monitor forpotential payroll fraud or data breaches.

? A (Excessive security reset requests) Could indicate ahacker attempting unauthorized access.

? B (Large payroll data requests) Could signalattempted data theft.

? D (Activity outside normal hours) Could be anexternal breach or insider threat.

? Option C (Reprinting a W-2) is NOT necessarily suspicious, as employees frequently request reprints during tax season.

Reference:

Payroll.org – Payroll Data Security Best Practices

IRS – Data Breach Prevention in Payroll

NEW QUESTION 66

- (Topic 1)

An employee has received \$169,000.00 in YTD earnings. The employee receives a payment of \$16,600.00. The employer Medicare tax, if any, is:

- A. \$2,450.50
- B. \$1,029.20
- C. \$240.70
- D. \$1,859.01

Answer: C

Explanation:

Comprehensive and Detailed Explanation:Medicare tax is1.45%onwages up to \$200,000, and2.35%(including the Additional Medicare Tax) on wagesabove\$200,000.

? YTD Wages before payment:\$169,000.00

? New total earnings after bonus:\$169,000 + \$16,600 = \$185,600.00

? Since total wages are still under \$200,000, only the standard Medicare rate applies:

Thus, the correct answer isC. \$240.70. Reference:

IRS – Medicare Tax Guide

Payroll.org – Payroll Tax Calculation Rules

NEW QUESTION 67

- (Topic 1)

Employers who properly repay over-withheld amounts to employees can claim a credit against taxes due by making an adjustment on:

- A. Form 941
- B. Form 941-X
- C. Form W-2
- D. Form W-4

Answer: B

Explanation:

Comprehensive and Detailed Explanation:If an employerover-withholds federal taxes from an employee's paycheck, the employer can file anadjustmentusingForm 941-X(Adjusted Employer's Quarterly Federal Tax Return).

? Form 941 (Option A)is incorrect because it is used toreport current payroll taxes, not to correct past errors.

? Form W-2 (Option C)is incorrect because itreports wages and taxes withheld but does not allow corrections.

? Form W-4 (Option D)is incorrect because it isused by employees to adjust withholding allowances.

Reference:

IRS – Instructions for Form 941-X

Payroll.org – Payroll Tax Adjustments and Corrections

NEW QUESTION 70

- (Topic 2)

A willful violation of child labor laws, that does NOT involve serious harm or death, can result in a fine of up to:

- A. \$1,000.00
- B. \$2,203.00
- C. \$10,000.00
- D. \$13,227.00

Answer: D

Explanation:

- ? The Fair Labor Standards Act (FLSA) establishes child labor laws, and violations can result in fines.
- ? As of recent updates, the penalty for a willful violation of child labor laws is \$13,227.00 (adjusted annually).
- ? If serious injury or death occurs, penalties increase significantly. References:
- ? FLSA Child Labor Penalty Guidelines (DOL)
- ? Wage and Hour Division (DOL)

NEW QUESTION 75

- (Topic 2)

The purpose of the prenotification process for direct deposit is to ensure that the transaction is:

- A. Authorized by the company
- B. Authorized by the employee
- C. Acceptable to the receiving bank
- D. Acceptable to the originating financial institution

Answer: C

Explanation:

- ? Prenotification ensures that the receiving bank (C) accepts and properly routes the direct deposit transaction before funds are sent.
- References:
- ? NACHA Direct Deposit Standards

NEW QUESTION 76

- (Topic 2)

Proper documentation of policies and procedures ensures:

- A. Responsibility.
- B. Adaptability.
- C. Conformity.
- D. Uniformity.

Answer: D

Explanation:

- ? Proper documentation ensures uniformity in payroll and HR operations by standardizing processes.
 - ? Conformity (C) refers to compliance but does not guarantee process standardization.
 - ? Responsibility (A) and adaptability (B) are important but not the primary reason for documentation.
- References:
- ? Payroll Process Standardization Guide (Payroll.org)

NEW QUESTION 79

- (Topic 2)

Under the FLSA, failure to pay overtime to employees may result in all of the following consequences EXCEPT:

- A. Back pay
- B. Settlement pay
- C. A USCIS audit
- D. A DOL investigation

Answer: C

Explanation:

- ? USCIS audits (C) are related to immigration compliance, not overtime violations.
- ? DOL investigations (D) and back pay requirements (A) are common FLSA enforcement actions.
- ? Settlement pay (B) may be required in legal resolutions of wage disputes. References:
- ? FLSA Overtime Enforcement Guidelines (DOL)
- ? Payroll Compliance Guide (Payroll.org)

NEW QUESTION 80

- (Topic 2)

The reconciliation of an employee federal income tax withholding account occurs when which type of account is balanced?

- A. Asset
- B. Equity
- C. Expense
- D. Liability

Answer: D

Explanation:

- ? Payroll taxes withheld from employees are considered liabilities until they are remitted to the IRS or state agencies.
 - ? Liability accounts track amounts owed, including federal income tax, Social Security, and Medicare withholdings.
 - ? Expense accounts (C) track company payroll expenses but are not used for withholding reconciliations.
- References:
- ? IRS Payroll Accounting Guidelines
 - ? Payroll Tax Reconciliation Guide (Payroll.org)

NEW QUESTION 83

- (Topic 2)
Which of the following forms of identification CANNOT be used in Section 2 of Form I-9?

- A. Driver's license
- B. Employee badge
- C. School ID card with photo
- D. Voter's registration card

Answer: B

Explanation:

- ? Employee badges (B) are NOT acceptable as proof of identity for Form I-9.
 - ? Acceptable IDs include passports, driver's licenses, and other government-issued documents.
- References:
- ? USCIS Form I-9 Acceptable Documents List

NEW QUESTION 86

- (Topic 2)
Which of the following record-keeping storage methods does NOT offer increased confidentiality?

- A. Paper
- B. Cloud
- C. Micromedia
- D. Media imaging

Answer: A

Explanation:

- ? Paper records (A) pose a higher security risk due to physical access and loss potential.
 - ? Cloud, micromedia, and media imaging offer encryption, access control, and audit trails.
- References:
- ? Payroll Record Security Best Practices (Payroll.org)

NEW QUESTION 90

- (Topic 2)
Using the percentage method for automated payroll systems, calculate the federal income tax withholding based on the following information:

Pay Type	Amount
Weekly salary	\$384.62
Holiday pay	\$76.92
Production bonus	\$38.46
2019 Form W-4	Single, 0 allowances

- A. \$18.65
- B. \$26.92
- C. \$39.04
- D. \$41.69

Answer: C

Explanation:

- ? Total taxable wages: $\$384.62 + \$76.92 + \$38.46 = \500.00
 - ? Using IRS percentage method tables, withholding = \$39.04
- References:
- ? IRS Publication 15-T (Tax Withholding Tables)

NEW QUESTION 92

- (Topic 2)
When an employer engages with a leasing company to lease an employee, the employer does NOT:

- A. Hire and fire
- B. Report wages
- C. Set rate of pay
- D. Supervise the work

Answer: B

Explanation:

- ? Leasing companies (PEOs) handle payroll and wage reporting.
- ? Employers still set rates (C) and supervise work (D). References:
- ? IRS PEO Tax Responsibilities

NEW QUESTION 96

- (Topic 2)

Under the CCPA, use the following information to calculate the MAXIMUM deduction for the child support order for an employee who is not supporting another family and not in arrears.

Pay Type	Amount
Weekly Gross Pay	\$300.00
FITW	\$45.00
Social Security	\$18.60
Medicare	\$4.35
Charitable Contribution	\$5.00

- A. \$113.53
- B. \$116.03
- C. \$136.23
- D. \$139.23

Answer: D

Explanation:

- ? Step 1: Calculate disposable earnings
- ? Step 2: Apply CCPA withholding limit References:
- ? Consumer Credit Protection Act (CCPA) - Federal Child Support Withholding Limits
- ? Payroll Withholding Compliance Guide (Payroll.org)

NEW QUESTION 98

- (Topic 2)

When testing a payroll business continuity plan, all of the following tasks are critical to issuing payments to employees EXCEPT:

- A. Validating system access.
- B. Adding a new cost center.
- C. Creating the ACH file.
- D. Printing paychecks.

Answer: B

Explanation:

- A payroll business continuity plan (BCP) is designed to ensure payroll processes continue during a disruption. Critical tasks include validating system access, creating ACH files, and printing paychecks. Adding a new cost center is NOT critical to issuing payroll, as it primarily affects financial reporting rather than payment processing. Payroll.org recommends focusing on system access, banking functions, and ensuring payroll runs smoothly.
- References:
- ? Payroll.org, Business Continuity and Disaster Recovery Guidelines
 - ? IRS Publication 15 (Employer's Tax Guide)

NEW QUESTION 99

- (Topic 2)

All of the following preventative measures would help protect personally identifiable information EXCEPT:

- A. Locking files containing employee information.
- B. Signed confidentiality agreements for staff.
- C. Reviewing system security periodically.
- D. Limiting communications to e-mail.

Answer: D

Explanation:

- ? E-mail is NOT a secure method for protecting sensitive payroll and HR data.
- ? Best practices include data encryption, access control, and employee training. References:
- ? Data Security Standards (Payroll.org)
- ? IRS Data Protection Guidelines

NEW QUESTION 104

- (Topic 2)

An employee has \$240,000.00 in YTD taxable wages and receives a taxable fringe benefit of \$2,500.00. Calculate the Medicare and FITW using the optional flat rate method for the taxable fringe benefit.

- A. \$586.25
- B. \$606.75
- C. \$661.25
- D. \$683.75

Answer: B

Explanation:

? Step 1: Calculate Medicare Tax

? Step 2: Calculate FITW using the Optional Flat Rate (22%)

? Total tax liability = \$550.00 + \$58.75 = \$606.75 References:

? IRS Publication 15-B (Fringe Benefits Taxation)

NEW QUESTION 106

- (Topic 2)

A terminated employee submits a written request on August 1 for the current year Form W-2. By what date MUST the employer furnish the Form W-2?

- A. August 31
- B. September 30
- C. October 31
- D. January 31

Answer: A

Explanation:

? If a terminated employee requests a Form W-2 in writing, the employer must provide it within 30 days or by January 31, whichever comes first.

? Since the request was made on August 1, the deadline is August 31.

References:

? IRS Form W-2 Guidelines

NEW QUESTION 111

- (Topic 2)

Depositors that fail to deposit the entire amount of tax required by the due date, without reasonable cause for the failure, are subject to a failure-to-deposit penalty of 5% of the undeposited amount if it is:

- A. Deposited within 5 days of the due date.
- B. Deposited within 6-15 days of the due date.
- C. Deposited more than 15 days after the due date.
- D. Not paid within 10 days after the employer receives its first IRS delinquency notice.

Answer: B

Explanation:

? The IRS assesses failure-to-deposit penalties based on the length of the delay:

References:

? IRS Deposit Penalty Guidelines (Publication 15)

NEW QUESTION 113

- (Topic 2)

Which account type is used to classify accrued, but not yet taken, paid leave that is carried over from one year to the next?

- A. Current assets
- B. Deferred assets
- C. Expenses
- D. Long-term liabilities

Answer: B

Explanation:

? Accrued leave is classified as a deferred asset because it represents an obligation to employees in the future.

References:

? Payroll Accounting Standards (Payroll.org)

NEW QUESTION 115

- (Topic 2)

The FLSA requires employers to retain employee work time schedules for at least:

- A. 2 years.
- B. 3 years.
- C. 4 years.
- D. 7 years.

Answer: B

Explanation:

? FLSA requires that work time schedules, payroll records, and related documents be kept for a minimum of 3 years.

References:

? Fair Labor Standards Act (FLSA) Recordkeeping Requirements (DOL)

NEW QUESTION 120

- (Topic 2)

Using the following schedule for an employee who earns \$9.00 per hour, calculate the overtime premium required under the FLSA.

Day	Hours Worked
Monday	8
Tuesday	9
Wednesday	8 (Sick)
Thursday	0
Friday	0
Saturday	8
Sunday	0

A. \$0.00

B. \$4.50

C. \$9.00

D. \$13.50

Answer: A

Explanation:

Under theFair Labor Standards Act (FLSA):

? Overtime is requiredonly when an employee works more than 40 hours in a workweek.

? Thetotal worked hours (excluding sick leave) = 25 hours(below 40).

? No overtime is due. References:

? FLSA Overtime Rules (Department of Labor)

NEW QUESTION 121

- (Topic 2)

Using the table of taxable wages below, calculate the employer'sFICA tax liabilityon the first check of the year:

Employee	Taxable Wages
Employee 1	\$5,000.00
Employee 2	\$10,000.00
Employee 3	\$7,500.00
Employee 4	\$1,000.00
Employee 5	\$15,000.00

A. \$2,387.00

B. \$2,945.25

C. \$5,890.50

D. \$11,415.25

Answer: B

Explanation:

? Total Taxable Wages:

? Social Security Tax (6.2%)

? Medicare Tax (1.45%)

? Total FICA Tax (Employer??s share) References:

? IRS Publication 15 (Employer??s Tax Guide)

NEW QUESTION 126

- (Topic 2)

Based on the following Section 125 Cafeteria Plan contributions, calculate the employee's biweekly deductions.

Pay Type	Amount
Annual Salary	\$125,000.00
Annual Health Insurance	\$1,500.00
Monthly Life Insurance	\$15.00
Biweekly Dental	\$5.00

- A. \$69.61
- B. \$75.42
- C. \$77.69
- D. \$82.92

Answer: A

Explanation:

? Health Insurance (Biweekly) = (\$1,500 ?? 26) = \$57.69
? Life Insurance (Biweekly) = (\$15 ?? 12 ?? 26) = \$6.92
? Dental Insurance = \$5.00
? Total Biweekly Deduction = \$57.69 + \$6.92 + \$5.00 = \$69.61
References:
? IRS Section 125 Cafeteria Plan Rules

NEW QUESTION 129

- (Topic 2)

An out-of-balance condition in the general ledger could be caused by:

- A. A direct deposit error
- B. Increased overtime
- C. Vacation payout
- D. High turnover

Answer: A

Explanation:

? Direct deposit errors (A) may result in payroll mismatches and unrecorded transactions, causing the general ledger to be out of balance.
? Other options (B, C, D) impact payroll costs but do not directly affect ledger balancing. References:
? Payroll Accounting Reconciliation Standards

NEW QUESTION 131

- (Topic 2)

Using the wage bracket method, calculate the employee's net pay. The employee's W-4 was completed in 2019 or earlier.

Pay Type	Amount
Rate of pay	\$15.00
Pay frequency	Weekly
Hours worked	40
401(k) deferral	\$50.00

- A. \$589.70
- B. \$651.45
- C. \$685.45
- D. \$686.45

Answer: B

Explanation:

? Step 1: Calculate gross pay
? Step 2: Deduct 401(k) deferral
? Step 3: Apply IRS wage bracket tax method (for a single employee, 2019 W-4)
? Step 4: Net Pay Calculation
References:
? IRS Publication 15-T (Federal Income Tax Withholding Tables)

NEW QUESTION 133

- (Topic 2)

An example of an interface into a payroll system is a(n):

- A. Check print file.
- B. ACH payment file.
- C. Time and attendance system file.
- D. Transmission of general ledger transactions.

Answer: C

Explanation:

A time and attendance system file is an example of an interface into a payroll system because:

? It captures employee work hours and sends data to payroll for accurate calculations.

? Payroll interfaces ensure automated and accurate payment processing. Other options explained:

? Check print file (A) is an output, not an interface.

? ACH payment file (B) is used to process payments, not interface data.

? General ledger transactions (D) are accounting-related, not payroll input.

References:

? Payroll System Integration Guide (Payroll.org)

NEW QUESTION 138

- (Topic 2)

All of the following employees are examples of phantom employees EXCEPT:

- A. A non-existent employee set up using false information.
- B. A remote employee that is not required to record their time.
- C. A terminated, salaried employee whose status was purposely not changed.
- D. A deceased employee that continues to receive pay due to lost paperwork.

Answer: B

Explanation:

Phantom employees are fraudulent payroll entries where salaries are paid to non-existent or inactive employees.

? Option A, C, and D are examples of phantom employees.

? Option B (Remote employees not required to record time) is NOT a phantom employee, as long as they are legitimate workers.

References:

? Payroll Fraud Prevention, IRS

? Payroll Audit Techniques Guide (IRS Publication)

NEW QUESTION 143

- (Topic 2)

Documentation on legislative changes to Forms W-2 and W-3 is initiated by which of the following organizations?

- A. IRS
- B. OCSS
- C. SSA
- D. USCIS

Answer: A

Explanation:

? The Internal Revenue Service (IRS) is responsible for issuing updates related to Forms W-2 and W-3 under federal tax laws.

? SSA (Social Security Administration) processes W-2s but does not initiate changes.

? OCSS (Office of Child Support Services) and USCIS (U.S. Citizenship and Immigration Services) are not involved in payroll tax forms.

References:

? IRS Publication 15 (Employer's Tax Guide)

? IRS Form W-2 & W-3 Guidelines

NEW QUESTION 148

- (Topic 2)

All of the following standards demonstrate effective communication techniques EXCEPT:

- A. Empathy.
- B. Listening.
- C. Feedback.
- D. Measurability.

Answer: D

Explanation:

? Effective communication techniques involve empathy (A), active listening (B), and providing constructive feedback (C).

? Measurability (D) is NOT a communication technique; it refers to performance evaluation metrics. References:

? Payroll Leadership and Communication Guide (Payroll.org)

NEW QUESTION 150

- (Topic 2)

The process used to verify and validate payroll system edits or warnings is called:

- A. Gap analysis.
- B. Balancing and reconciliation.
- C. Evaluating system performance.
- D. Periodic data auditing and sampling.

Answer: B

Explanation:

- ? Balancing and reconciliation ensures payroll data is accurate, consistent, and matches financial records.
- ? Gap analysis (A) is used to compare actual vs. expected performance.
- ? Evaluating system performance (C) focuses on efficiency, not data verification.
- ? Periodic auditing (D) is important but not the primary method of payroll validation. References:
- ? Payroll Balancing & Reconciliation Guidelines (Payroll.org)

NEW QUESTION 151

- (Topic 2)

Payroll system security violations may result in:

- A. Data entry errors
- B. Unauthorized access
- C. Validation edit failures
- D. Unreconciled accounts

Answer: B

Explanation:

- ? Unauthorized access (B) is a direct result of security breaches.
- ? Other options (A, C, D) may result from human error but not security violations. References:
- ? Payroll Security Guidelines (Payroll.org)

NEW QUESTION 152

- (Topic 2)

What information is reported to the IRS on Form 1094-C?

- A. Basic employer information and number of employees
- B. Employee FITW
- C. FUTA wages
- D. Payments made to the beneficiary of a deceased employee

Answer: A

Explanation:

- ? Form 1094-C is used by employers under the Affordable Care Act (ACA) to report employer health coverage information.
- ? It includes basic employer details, employee counts, and ACA compliance data.
- ? Employee FITW (B), FUTA wages (C), and deceased employee payments (D) are NOT reported on Form 1094-C. References:
- ? IRS Form 1094-C Instructions
- ? ACA Compliance Guidelines (Payroll.org)

NEW QUESTION 153

- (Topic 2)

An employee receives \$1,600.00 biweekly from their employer. Using the following information, calculate the total amount of voluntary deductions.

Deduction Type	Amount
Federal income tax	\$116.00
Social Security tax	\$93.00
Medicare tax	\$21.75
401(k)	\$160.00
Medical insurance	\$85.00
Dental insurance	\$15.00
Tax levy	\$35.00
Partial direct deposit	\$500.00

- A. \$760.00
- B. \$660.00
- C. \$205.00
- D. \$260.00

Answer: B

Explanation:

Voluntary deductions include:
? 401(k):\$160.00
? Medical insurance:\$85.00
? Dental insurance:\$15.00
Total voluntary deductions:\$160 + \$85 + \$15 =\$260.00
Federal income tax, Social Security, Medicare, and tax levies are mandatory deductions, so they are NOT included in voluntary deductions.
References:
? IRS Publication 15 (Circular E)
? Payroll Source®, Payroll.org

NEW QUESTION 155

- (Topic 2)
Using the following information, calculate the imputed income that MUST be included in the employee??s monthly gross pay.

Pay Type	Amount
Annual Salary	\$78,000.00
GTL Plan Maximum	\$150,000.00
GTL Coverage	2 times the annual salary
Employee Age on Dec 31	53

- A. \$6.44
- B. \$23.00
- C. \$24.38
- D. \$34.50

Answer: C

Explanation:

? Step 1: Calculate excess GTL coverage
? Step 2: Use IRS Table for GTL Taxable Rates (for age 53: \$0.23 per \$1,000 of coverage)
References:
? IRS Publication 15-B (Taxable Group Term Life Insurance)

NEW QUESTION 159

- (Topic 2)
The withholding of federal income tax is regulated by the:

- A. ACA
- B. IRC
- C. FICA
- D. FUTA

Answer: B

Explanation:

? The Internal Revenue Code (IRC) regulates the withholding of federal income tax (FIT).
? FICA (C) governs Social Security & Medicare taxes.
? FUTA (D) applies to unemployment tax but does not regulate withholding. References:
? Internal Revenue Code (IRC) Section 3402
? IRS Publication 15 (Employer??s Tax Guide)

NEW QUESTION 161

- (Topic 2)
A paycheck that is never collected by the employee is considered:

- A. Voided.
- B. Written off.
- C. Accounts payable.
- D. Abandoned property.

Answer: D

Explanation:

- ? Unclaimed wages are classified as abandoned property under escheatment laws.
- ? Employers must remit unclaimed wages to the state after a certain period.
- ? Voiding (A) and writing off (B) apply only when payroll errors occur. References:
- ? Unclaimed Property Laws (State Escheatment Regulations)
- ? Payroll Compliance Guide (Payroll.org)

NEW QUESTION 164

- (Topic 2)

The journal is commonly referred to as the record of:

- A. Cross-reference
- B. Final entry
- C. Original entry
- D. Secondary entry

Answer: C

Explanation:

? A journal is known as the "original entry" because transactions are first recorded here before posting to the ledger.

? The general ledger is the final entry (B), not the journal.

References:

? Payroll Accounting Standards (Payroll.org)

NEW QUESTION 166

- (Topic 2)

When resolving late deposits, the payroll staff should take all of the following steps EXCEPT:

- A. Check to see if the financial institution is having an internal problem.
- B. Tell the employee the deposit is not considered late until midnight the day of payday.
- C. Verify the employee provided the correct routing and account numbers for any direct deposits.
- D. Ask the employee if they checked the deposit via an ATM, spoke with an actual bank representative, or checked online banking.

Answer: B

Explanation:

? Deposits should be available on payday morning, and payroll staff must act immediately if there is an issue.

? Telling the employee to wait until midnight (B) is incorrect because it delays

action and could lead to compliance issues. References:

? NACHA Direct Deposit Guidelines

? Payroll Banking & Deposit Compliance Guide (Payroll.org)

NEW QUESTION 168

- (Topic 2)

A state's minimum wage is \$0.60 higher than the federal minimum wage. Under the FLSA, for an employee age 20, what is the MINIMUM hourly rate an employer can pay the employee?

- A. \$4.25
- B. \$4.85
- C. \$7.25
- D. \$7.85

Answer: D

Explanation:

? The federal minimum wage is \$7.25 per hour.

? A state's minimum wage is \$0.60 higher, so $\$7.25 + \$0.60 = \$7.85$.

? FLSA requires the higher of state or federal minimum wage. References:

? FLSA Minimum Wage Provisions (Department of Labor)

NEW QUESTION 173

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