

FPC

(FUNDAMENTAL PAYROLL CERTIFICATION EXAM)

STUDY GUIDE & PRACTICE QUESTIONS 2023-2024

COMPREHENSIVE MATERIAL THAT **COVERS THE ENTIRE SYLLABUS**, ENSURING YOU MISS NOTHING IMPORTANT FOR YOUR EXAMS.



Detailed Content Review

1. Core Payroll Concepts:

- *Employee and Independent Contractor:* Understand the distinctions between employees and independent contractors, exploring the implications for management.
- *Self-Employment:* Dive into the complexities of self-employment and its associated payroll practices.
- *FUTA (Federal Unemployment Tax Act):* Master the intricacies of FUTA regulations and implications for employers.
- *FICA (Federal Insurance Contributions Act):* Explore the world of FICA, its role in social security and Medicare contributions.
- *Federal Minimum Wage Requirement Exemptions:* Navigate through exemptions from federal minimum wage requirements, ensuring compliance with labor laws.

 **IN-DEPTH COVERAGE**

 **FOCUSED LEARNING**

 **INTERACTIVE EXERCISES**

 **EXAM-STYLE QUESTIONS**

Epc Certification Study Guide

Marie Colon



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