

FPC Payroll Fundamentals Exam With 100% Correct And Verified Answers 2024

Worker that has Fed, OASDI, Medicare, State withheld - Correct Answer-Employee

Worker that requires the employer to pay ER taxes - Correct Answer-Employee

Worker that receives W2 form - Correct Answer-Employee

Worker that does not have taxes withheld - Correct Answer-Independent Contractor

Worker that has TIN - Correct Answer-Independent Contractor

Worker that receives 1099 Form - Correct Answer-Independent Contractor

Asks how independent is the employee and how much control can be exercised over the worker. - Correct Answer-Common Law Test

A worker cannot sign a new contract stating that they will be an independent contractor. - Correct Answer-Common Law Test

Employer has treated similar workers as independent contractors for any period and has filed tax returns - Correct Answer-Reasonable Basis Test

Longstanding industry standard of treating similar workers as independent contractors - Correct Answer-Reasonable Basis Test

Court decisions for treating workers in similar circumstances as independent contractors - Correct Answer-Reasonable Basis Test

IRS has ruled in a "published ruling" that the workers are independent contractors - Correct Answer-Reasonable Basis Test

Temporary Service Provider or Leasing Company - Correct Answer-Pays employees and taxes instead of company the employee is performing services for

Immigration reform and Control Act of 1986 (IRCA) - Correct Answer-Requires employer to verify employees' eligibility for employment in the US.

Penalties for Violating IRCA - Correct Answer-\$375 for the first offence and \$16,000 for the third

Antidiscrimination under IRCA - Correct Answer-The law prohibits discrimination in hiring or recruiting workers on the basis of national origin or citizenship

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Mark Steyvers



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