

Chapter 8 Test Form 2c

FUNDAMENTAL PAYROLL CERTIFICATION STUDY GUIDE 2026/2027 Casey Wentworth MOST PAYROLL PROFESSIONALS STUDY HARD FOR THE FPC EXAM. VERY FEW STUDY SMART. THIS BOOK IS THE DIFFERENCE. The FPC exam is not just a memory test — it is a comprehensive assessment of your ability to apply federal law, tax code, and compliance procedures under real-world pressure. Generic study guides give you definitions and hope for the best. This book gives you a complete system built around exactly how the FPC exam is structured, weighted, and scored. Written for working professionals who cannot afford to fail, the *Fundamental Payroll Certification Study Guide 2026/2027* by Casey Wentworth delivers the most thorough, exam-aligned preparation available — covering every domain tested by the American Payroll Association with the depth and precision your career demands. WHAT'S INSIDE: ► Payroll Fundamentals — Worker classification, FLSA, the payroll cycle, IRS, SSA and DOL regulatory agencies, and essential payroll math ► Federal Wage and Hour Laws — Overtime calculations, compensable time, tip credits, youth employment, Portal-to-Portal Act, and recordkeeping ► Taxability of Wages — Taxable versus nontaxable wages, FICA limits, withholding methods, gross-up calculations, and fringe benefit valuation ► Employee Benefits and Section 125 — FSAs, HSAs, cafeteria plans, retirement contributions, and group term life insurance calculations ► Withholding and Garnishments — Form W-4, child support orders, tax levies, creditor garnishments, and priority of claims ► Payroll Accounting — Double-entry bookkeeping, accruals, reconciliation, financial statement impact, and audit preparation ► Federal Tax Deposits — Monthly versus semi-weekly schedules, EFTPS, next-day deposit rule, penalties, Form 941, and Form 944 ► Unemployment Insurance — FUTA, Form 940, SUTA, credit reduction states, merit rating, and multi-state rules ► Year-End Reporting — W-2 box by box, W-3, W-2c corrections, 1099-NEC, electronic filing mandates, and reconciliation ► Payroll Systems and Compliance — Software selection, HRIS integration, fraud prevention, SOX requirements, and internal audit checklists ► 500-Plus Practice Questions — Chapter drills plus five full-length practice exams that mirror the actual FPC format with complete answer keys THIS IS NOT JUST A STUDY GUIDE. THIS IS YOUR CAREER INSURANCE POLICY. The FPC credential opens doors to higher compensation, greater responsibility, and recognition as a compliance expert. Casey Wentworth built this guide around one principle: you should never walk into the FPC exam wondering whether you studied the right material. Every domain. Every regulation. Every form. It is all here. PERFECT FOR: ► Payroll clerks and administrators earning their first professional credential ► HR and accounting professionals adding payroll compliance to their skillset ► Repeat FPC candidates who came close before and refuse to leave it to chance ► Business owners and office managers who handle payroll and need to get it legally right The professionals who pass on their first attempt do not study more — they study with the right resource. You are holding it. Scroll up and grab your copy today.

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