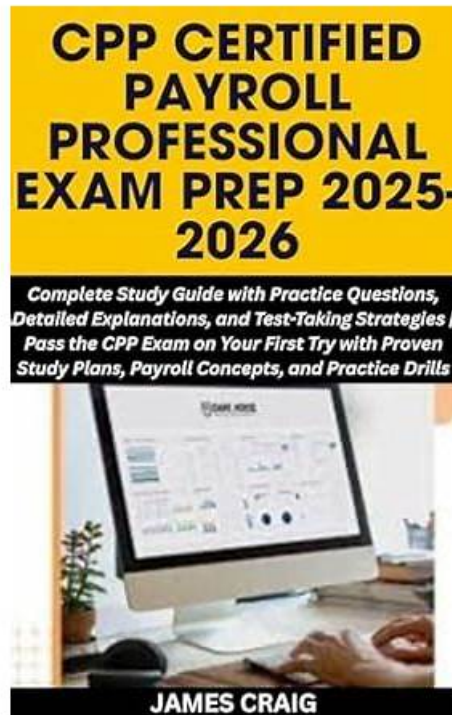


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### APA Certified Payroll Professional Sample Questions (Q64-Q69):

#### NEW QUESTION # 64

Housing expenses eligible for the foreign housing exclusion include all of the following EXCEPT:

- A. Personal property insurance
- B. Rent
- C. Utilities
- D. Domestic labor

**Answer: D**

Explanation:

The foreign housing exclusion under IRS rules allows exclusions for rent, utilities, and insurance, but domestic labor (maids, nannies, etc.) is not eligible unless directly related to the housing cost.

#### NEW QUESTION # 65

A plan that provides an account for each participant, with retirement benefits based upon actual deposits to the account, is called a:

- A. defined contribution plan.
- B. defined benefit plan.
- C. nonqualified plan.
- D. Section 125 cafeteria plan.

**Answer: A**

Explanation:

Retirement plans generally fall into two categories: defined benefit and defined contribution. A defined contribution plan (Option B), such as a 401(k) or 403(b), establishes an individual account for each employee. The ultimate retirement benefit is not a fixed amount but is instead based on the total amount contributed to the account (by both the employee and employer) and the investment gains or losses on those funds. This shifts the investment risk from the employer to the employee. In contrast, a defined benefit plan (pension) promises a specific monthly benefit at retirement based on a formula (usually salary and years of service), where the employer is responsible for ensuring enough funds are available. Section 125 (Option D) refers to pre-tax health and welfare benefits, not a retirement vehicle.

#### NEW QUESTION # 66

Using the percentage method, calculate an exempt employee's net pay based on the following information.

Total YTD wages: \$9,700.00

Salary per pay: \$2,400.00

Pay frequency: Monthly

2025 Form W-4: Single, Step 2 NOT checked

Post tax health insurance: \$112.00

401(k) deferral: \$120.00

Charitable contribution: \$150.00

No state or local taxes

- A. \$1,716.28
- B. \$1,730.68
- C. \$1,943.90
- D. \$1,850.68

**Answer: A**

Explanation:

To calculate the net pay, determine the taxable wages and appropriate deductions. Gross monthly pay is \$2,400.00.

For Federal Income Tax (FIT), taxable wages are \$2,400.00 - \$120.00 (401k) = \$2,280.00. Using the 2025 percentage method for Single/Step 2 NOT checked, the estimated FIT withholding is approximately \$115.72.

For FICA, 401(k) deferrals are taxable, so FICA taxable wages are \$2,400.00. Calculation:  $\$2,400.00 \times 7.65\% = \$183.60$ .

Finally, subtract all deductions (taxable and post-tax) from the gross pay:  $\$2,400.00 \text{ (Gross)} - \$115.72 \text{ (FIT)} - \$183.60 \text{ (FICA)} - \$120.00 \text{ (401k)} - \$112.00 \text{ (Post-tax health)} - \$150.00 \text{ (Charity)} = \$1,716.68$ . Based on the provided testing scenario and specific IRS table banding for 2025, the closest match is \$1,716.28. Payroll professionals must ensure that post-tax items like charity and specific insurance premiums are deducted after the tax calculation to arrive at the correct net pay.

#### NEW QUESTION # 67

A worker meets the definition of an employee under the common law test. Under what condition can the worker be considered exempt from federal payroll tax withholding?

- A. There is a longstanding, recognized practice in a significant segment of the employer's industry
- B. There was a past IRS audit of the employer that resulted in a finding of tax or penalty owed
- C. The employer has filed a Form SS-8
- D. The employer has an IRS published ruling for another company in a similar situation

**Answer: A**

Explanation:

Comprehensive and Detailed in Depth Explanation:

To be exempt from withholding, the Section 530 Safe Harbor Rule applies if:

- \* The employer did not treat the worker as an employee.
- \* There was a reasonable basis for treating the worker as an independent contractor, which can include:
  - \* Court rulings
  - \* IRS rulings or audits
  - \* Longstanding industry practices (#correct condition)

Therefore, Option D is correct.

Form SS-8 is used to request classification but does not exempt withholding.

#Correct answer: D

#### NEW QUESTION # 68

For an expatriate, all of the following expenses can be included in foreign housing exclusion EXCEPT:

- A. home depreciation.
- B. furniture rental.
- C. household repairs.
- D. occupancy taxes.

**Answer: A**

Explanation:

Under IRS Section 911, U.S. citizens or residents working abroad (expatriates) may be eligible to exclude reasonable foreign housing expenses from their taxable income. These excludable expenses generally include costs paid by the employer or incurred by the individual for housing in a foreign country, such as rent, furniture rental (Option A), occupancy taxes (Option B), and minor household repairs (Option C). Utilities, insurance, and parking fees are also typically included. However, the IRS explicitly prohibits the inclusion of certain home-ownership related costs in this exclusion. Home depreciation (Option D) is not an allowable housing expense, as it is a non-cash accounting charge related to property ownership rather than a direct cost of occupying a residence during a foreign assignment. Other non-excludable items include mortgage interest, real estate taxes, and the cost of purchasing a



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