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The CPP-Remote exam is a comprehensive test that covers various topics related to payroll, including payroll calculations, payroll laws and regulations, benefits administration, and payroll systems and technology. CPP-Remote Exam consists of 190 multiple-choice questions, which must be completed within four hours. The passing score for the exam is 300 out of a possible 500.

APA Certified Payroll Professional Sample Questions (Q168-Q173):

NEW QUESTION # 168

The approach when training employees on a new system should NOT be:

- A. technical.
- B. methodical.
- C. simplistic.

- D. user-friendly.

Answer: A

Explanation:

Effective system implementation depends heavily on user adoption and the quality of training provided to the staff. When introducing a new payroll system, the training approach should be methodical (Option C) to ensure all features are covered, simplistic (Option A) and user-friendly (Option D) to reduce anxiety and errors among non-technical users. Training that is overly technical (Option B) often fails because it focuses on the "back-end" architecture or complex coding logic that is irrelevant to the daily tasks of the end user.

Instead, training should focus on workflows, data entry, and report generation. By providing clear, task-oriented instruction and accessible documentation, payroll managers can ensure a smoother transition to the new system. This reduces the risk of payroll errors during the initial "go-live" period and increases overall department efficiency and employee satisfaction with the new technology.

NEW QUESTION # 169

An employer that falls victim to a phishing scheme should review which of the following documents?

- A. IRS Publication 5027
- B. IRS Publication 15-B
- C. Form 668-D
- D. Form 1042

Answer: A

Explanation:

Comprehensive and Detailed in-Depth Explanation:

* IRS Publication 5027 provides guidance on phishing, identity theft, and actions employers or individuals should take in response to fraudulent schemes.

Other options:

* Form 1042: Related to withholding on foreign persons.

* Form 668-D: Used to release a levy.

* Pub 15-B: Addresses fringe benefits-not cybersecurity.

Only Publication 5027 addresses employer phishing response.

References:

IRS Publication 5027 - Identity Theft Information for Taxpayers

APA Payroll Source - Data Privacy and Security

NEW QUESTION # 170

When writing reports detailing payroll developments for senior management, all of the following factors should be considered EXCEPT:

- A. providing the report timely for decision making.
- B. using payroll-specific terminology.
- C. summarizing non-vital but related data elements for context.
- D. writing clearly and being brief whenever possible.

Answer: C

Explanation:

Comprehensive and Detailed in-Depth Explanation:

Effective reporting to senior management requires clarity, brevity, timeliness, and the use of appropriate terminology. Including non-essential data can obscure key messages and reduce the report's effectiveness.

Therefore, the correct answer is C. summarizing non-vital but related data elements for context.

NEW QUESTION # 171

Calculate the employee's gross pay under the FLSA based on the following data: Rate of pay per hour: \$8.00 Production bonus: \$25.00 Shift differential per hour: \$0.25 Total shift hours in workweek: 44

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