

Real APA CPP-Remote Exam Questions [2023]-Secret To Pass Exam In First Attempt



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To be eligible for the APA CPP-Remote exam, candidates must have at least three years of experience in payroll administration, and they must have completed a certain number of hours of payroll education. CPP-Remote exam is computer-based and consists of 190 multiple-choice questions. Candidates have four hours to complete the exam, and they must score at least 300 out of 400 points to pass. CPP-Remote exam is offered at various testing centers throughout the United States, as well as online for remote testing.

APA CPP-Remote Exam consists of 190 multiple-choice questions that must be answered within a 4-hour time frame. CPP-Remote exam covers a wide range of topics, including federal and state tax regulations, payroll systems and processes, employee benefits and compensation, and record-keeping and reporting requirements. CPP-Remote exam is designed to be comprehensive and challenging, and candidates are encouraged to thoroughly prepare before taking it.

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After taking a bird's eye view of applicants' issues, PremiumVCEDump has decided to provide them with the Real CPP-Remote Questions. These Certified Payroll Professional (CPP-Remote) dumps pdf is according to the new and updated syllabus so they can prepare for APA certification anywhere, anytime, with ease. A team of professionals has made the product of PremiumVCEDump after much hard work with their complete potential so the candidates can prepare for APA practice test in a short time.

Earning the APA CPP-Remote Certification is a significant achievement for payroll professionals. It demonstrates their commitment

to their profession and their knowledge and expertise in the field. Additionally, the certification can lead to career advancement opportunities and increased earning potential.

APA Certified Payroll Professional Sample Questions (Q216-Q221):

NEW QUESTION # 216

Large food or beverage establishments where tipping is customary must annually file Form:

- A. 0
- B. 1
- C. 2
- D. 3

Answer: A

Explanation:

Form 8027 is used by employers to report tip income and allocated tips in large food/beverage establishments. This ensures tip reporting compliance for both employees and employers.

NEW QUESTION # 217

When an employee is married, filing separately, what is the MAXIMUM amount of dependent care assistance?

- A. \$5,000.00
- B. \$5,250.00
- C. \$3,200.00
- D. \$2,500.00

Answer: D

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Under IRS Code Section 129, the maximum dependent care assistance exclusion is:

* \$5,000 if single or married filing jointly

* \$2,500 if married filing separately

So, an employee filing as married but separately is limited to \$2,500 in pre-tax dependent care benefits annually.

NEW QUESTION # 218

At the time of death, an employee was owed wages and accrued vacation. The employee's estate was paid on January 2 of the following year. What are the employer's reporting requirements for the payment for the year after death?

- A. Form 1099-MISC, Box 3 only
- B. Form W-2, Boxes 1, 2, 3, 4, 5, 6
- C. Form W-2, Boxes 3, 4, 5, 6 and Form 1099-MISC, Box 3
- D. Form W-2, Box 1 only

Answer: A

Explanation:

The tax treatment of payments to a deceased employee's estate depends on the timing of the payment relative to the year of death. If wages are paid in the same year as the death, they are exempt from FIT withholding but subject to FICA and FUTA (reported on W-2 and 1099-MISC). However, if the payment is made in the year after the death (as in this scenario, where the employee died in one year and payment was made on January 2 of the next), the payment is completely exempt from all payroll taxes (FIT, FICA, and FUTA). In this case, no Form W-2 is issued at all. Instead, the entire gross amount is reported as "Other Income" on Form 1099-MISC, Box 3, issued to the employee's estate or beneficiary. This is a common trap on the CPP exam regarding the timing of deceased employee payments.

NEW QUESTION # 219

The entry to record an employee's repayment of a salary advance is (salary advance is deducted on a pretax basis from regular wages):

- A. Debit accounts receivable, credit cash
- B. Debit salary expense, credit wages payable
- C. Debit cash, credit salary expense
- **D. Debit salary expense, credit accounts receivable**

Answer: D

NEW QUESTION # 220

When auditing financial statements, an auditor will use all of the following documents to validate payroll calculations EXCEPT:

- A. Time cards
- B. Payroll registers
- C. Tax deposits
- **D. Deduction enrollments**

Answer: D

Explanation:

Auditors validate payroll using source records :

- * Time cards (for hours)
- * Payroll registers (summary)
- * Tax deposits (compliance)

Deduction enrollments are administrative and not used for financial statement accuracy.

Reference:

The Payroll Source, Chapter 4: Payroll Auditing and Controls

NEW QUESTION # 221

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