

New CPP-Remote Test Online | CPP-Remote Actual Questions

$e + a = 31$ แล้วค่าของ $b + c + d$ ตรงกับข้อใด

ก. 45

ข. 48

ค. 51

ง. 54

$$\begin{aligned}(a+b) + (b+c) + (c+d) + (d+e) + (e+a) &= 29 + 30 + 28 + 34 + 31 \\ 2a + 2b + 2c + 2d + 2e &= 152 \\ 2(b+c+d) + 2(a+e) &= 152 \\ 2(b+c+d) + 2(31) &= 152 \\ 2(b+c+d) &= 152 - 62 = 90 \\ \therefore b+c+d &= \frac{90}{2} = 45\end{aligned}$$

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APA Certified Payroll Professional Sample Questions (Q68-Q73):

NEW QUESTION # 68

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

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

Answer: C

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 # 69

An outsourced payroll provider provides all of the following advantages EXCEPT:

- A. new services easily added.
- B. low fixed costs.
- C. user group availability.
- D. adaptability for unique needs.

Answer: D

Explanation:

Outsourcing payroll to a service provider (PSP) offers several strategic advantages, including low fixed costs (Option B) because the employer avoids purchasing and maintaining expensive on-site hardware and software. It also allows for scalability, where new services like benefits administration or timekeeping can be easily added (Option C), and provides access to user groups (Option D) for networking and best-practice sharing. However, "adaptability for unique needs" (Option A) is often a disadvantage of outsourcing. Most service providers use standardized, "one-size-fits-all" platforms to maintain efficiency. Highly complex or unique payroll requirements, such as specialized union calculations or non-standard shift differentials, can be difficult to configure in a provider's standard system. In such cases, an in-house system may offer more flexibility. Organizations must carefully weigh the cost savings of outsourcing against the potential loss of control over unique functional processes.

NEW QUESTION # 70

Under USCIS requirements, an employer's electronic storage system for Form I-9 must provide all EXCEPT:

- A. Ability to produce copies within 24 hours
- B. Ability to reproduce legible hard copies
- C. Reasonable control to detect alteration
- D. Indexed retrieval system

Answer: A

Explanation:

Employers must provide copies within 3 business days, not 24 hours. The system must allow for indexing, tamper detection, and reproducibility.

NEW QUESTION # 71

When paying supplemental wages along with regular wages WITHOUT specifying the amount of each, how would a company determine the amount of income tax to withhold from the supplemental wages if the employee has been paid no supplemental wages so far during the year and the supplemental wage payment is no more than \$1,000?

- A. Withhold a flat 25% from the supplemental wages and withhold from regular wages using the appropriate table.
- B. Withhold a flat 25% from the supplemental wages.
- C. Compute income tax withholding on the regular wages separate from the supplemental wages
- D. Withhold income tax as if the total were a single payment for a regular payroll period.

Answer: D

NEW QUESTION # 72

Based on the following info, calculate the total deductions from the next paycheck.

- * YTD total wages: \$28,500
- * Monthly salary: \$3,000
- * Pay frequency: Biweekly
- * 2019 Form W-4: Married, 2 allowances
- * 401(k): \$139
- * Pretax medical: \$50
- * Union dues: \$25
- * Charitable donation: \$10

- A. \$210.96
- B. \$125.96
- C. \$314.96
- D. \$349.96

Answer: C

Explanation:

- * Gross Pay = $\$3,000 \div 2 = \$1,500$
- * 401(k) = \$139
- * Pretax = \$50
- * Union dues = \$25
- * Charity = \$10 Subtotal deductions (pre-FIT and FICA): \$224

Assume approx:

- * FIT = \$35
- * FICA = \$55 Total # \$314.96

Reference:

IRS Pub 15-T (2019)

The Payroll Source, Chapter 3: Manual Tax Calculations

NEW QUESTION # 73

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