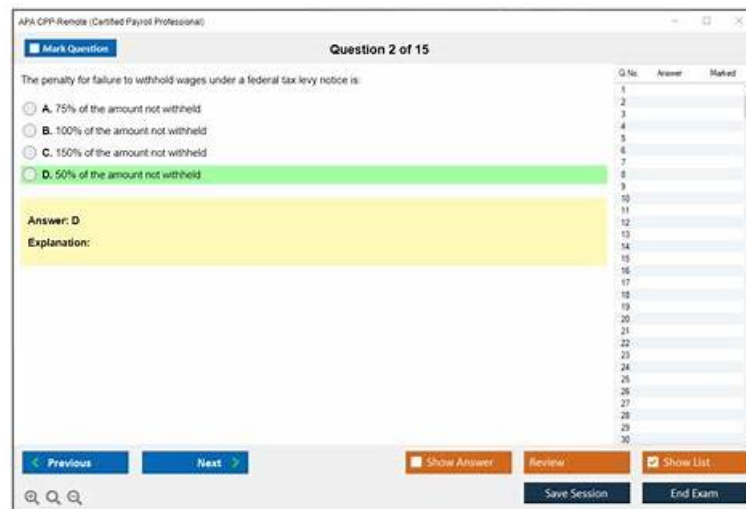


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To take the CPP-Remote exam, candidates must meet specific eligibility requirements. They must have at least three years of experience in payroll management, and they must have completed the Fundamental Payroll Certification (FPC) or equivalent coursework. Candidates who pass the exam must maintain their certification by earning continuing education credits, which ensures that they remain up-to-date on the latest payroll policies and procedures. Overall, the CPP-Remote Exam is an essential step for payroll professionals seeking to advance their careers and demonstrate their expertise in the field.

APA Certified Payroll Professional Sample Questions (Q162-Q167):

NEW QUESTION # 162

All of the following data should be included in the master file of an exempt employee EXCEPT:

- A. Payment date
- B. Hire date
- C. Total compensation

- D. Work schedule

Answer: A

Explanation:

Comprehensive and Detailed In-Depth Explanation:

The employee master file contains static, identifying, and payroll-related data, such as:

- * Hire date
- * Total compensation
- * Work schedule (to determine salaried classifications or FLSA status)

Payment date is a transactional record, not a fixed data element stored in the master file.

NEW QUESTION # 163

Federal tax withheld from a distribution of \$50,000 from a qualified retirement plan paid directly to a retiree age 65 is:

- A. \$10,000
- B. \$14,000
- C. \$15,500
- D. \$0

Answer: A

NEW QUESTION # 164

Sick pay under a definite plan or system is NOT subject to mandatory federal income tax withholding when paid:

- A. From a disability retirement plan
- B. By an agent of the employer
- C. From an employer's self-insured plan
- D. By a third-party insurance provider

Answer: D

NEW QUESTION # 165

System documentation should include all of the following functional areas EXCEPT:

- A. time entry.
- B. production cycle.
- C. technical information.
- D. check calculation.

Answer: C

Explanation:

A payroll system documentation manual is designed to guide operational staff through the functional requirements of the software. It must include detailed instructions for time entry (Option A), the overall production and processing cycle (Option B), and the specific parameters for check and tax calculations (Option C). These functional areas ensure that the payroll team can process pay cycles accurately and troubleshoot common issues. However, "technical information" (Option D)-which refers to the back-end database schema, source code, or server architecture-is generally excluded from the user documentation manual. This highly specialized information is maintained by the IT department or the software vendor rather than the payroll department. Keeping user documentation focused on functional tasks ensures it remains a practical and accessible resource for the staff responsible for daily data entry and processing.

NEW QUESTION # 166

An employee master file MUST contain:

- A. designated beneficiaries.

- B. emergency contact.
- C. scheduled hours.
- **D. work location.**

Answer: D

Explanation:

The employee master file is the core database used for payroll processing and tax compliance. Among its essential data elements, the "work location " (Option A) is a mandatory requirement. This information is critical for determining which state and local income taxes must be withheld, as well as for complying with state-specific unemployment insurance reporting and labor laws. While "scheduled hours " (Option B) and "emergency contacts " (Option C) are frequently stored in HR or payroll systems for administrative purposes, and "designated beneficiaries " (Option D) are vital for benefits administration, they are not strictly required for the payroll function in the same way that work location is for tax jurisdiction purposes. The master file serves as the "source of truth " for the system, and ensuring that location data is accurate is vital for avoiding multi-state tax errors and penalties.

NEW QUESTION # 167

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