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APA CPP-Remote Exam is a computer-based test that assesses an individual's knowledge in various areas such as payroll calculations, tax withholding and reporting, benefits and compensation, and legal and regulatory compliance. CPP-Remote exam has a total of 190 multiple-choice questions, which must be completed in four hours. The questions are designed to test the candidate's understanding of payroll concepts and their ability to apply them in real-world situations.

APA Certified Payroll Professional Sample Questions (Q26-Q31):

NEW QUESTION # 26

Which of the following is an example of a system edit?

- A. Step-by-step procedures are followed by the payroll specialist
- B. Firewalls are in place to guard against unauthorized Internet users
- C. The system has a batch report writer
- D. A pop-up message alerts the user that a date entered is invalid

Answer: D

NEW QUESTION # 27

Using the percentage method, calculate the net pay for an exempt employee based on the following information:

* YTD Wages:\$62,500.00
* Annual Salary:\$87,000.00
* Pay Frequency:Semi-monthly
* 401(k) Deferral:\$181.25
* Section 125 Cafeteria Plan:\$125.00
* Charitable Contribution:\$4.17
* Form W-4 (2019):Married, 2 allowances
* State:No state income tax

- A. \$2,656.62
- B. \$2,557.20
- C. \$2,749.40
- D. \$2,792.36

Answer: A

Explanation:

Comprehensive and Detailed in Depth Explanation:

* Gross Pay per period(Semi-monthly): $\$87,000 / 24 = \$3,625.00$
* Pre-tax deductions:
* 401(k) = \$181.25
* Section 125 = \$125.00
* Taxable wages = $\$3,625 - \$181.25 - \$125 = \$3,318.75$
* Use IRS 2019 Percentage Method Table (Married, 2 allowances):
* 2 allowances = $\$177.00 \times 2 = \354.00 per period
* Taxable after allowances: $\$3,318.75 - \$354 = \$2,964.75$
* Federal Income Tax (estimate using 2019 semimonthly tables):# \$570.51
* FICA Taxes:
* Social Security: $\$3,625 \times 6.2\% = \224.75
* Medicare: $\$3,625 \times 1.45\% = \52.56
* Charitable contributions are post-tax = no impact here.
* Net Pay: $\$3,625 - \$181.25 - \$125 - \$570.51 - \$224.75 - \$52.56 = \$2,656.62$

#This matches Answer B

NEW QUESTION # 28

Which of the following forms is completed by an individual who is eligible for and wishes to receive advance payment of the earned

income credit?

- A. W-4
- **B. W-5**
- C. W-4S
- D. W-10

Answer: B

NEW QUESTION # 29

Employee Cindy's employer remits to her payment of \$620 in 2009 for substantiated meal expenses she incurred while moving from her old residence to her new work location. How should this reimbursement be reported on Cindy's 2009 federal W-2?

- A. Boxes 1, 3, 5, and 12
- B. Box 1 only
- C. Box 12 only
- **D. Boxes 1, 3, and 5**

Answer: D

NEW QUESTION # 30

The term used to describe the breaking away from traditional theories and perceptions is:

- **A. Paradigm shift**
- B. Cognitive deviation
- C. Doctrinaire approach
- D. Pygmalion effect

Answer: A

NEW QUESTION # 31

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