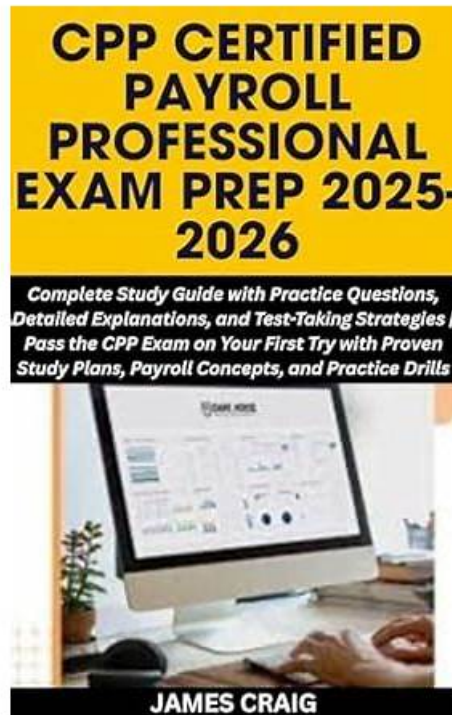


2026 CPP-Remote: Realistic New Certified Payroll Professional Braindumps Questions 100% Pass Quiz



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APA CPP-Remote (Certified Payroll Professional) Exam is a certification examination offered by the American Payroll Association (APA) for payroll professionals who wish to demonstrate their expertise and knowledge in the field of payroll. CPP-Remote Exam is

designed to test candidates' understanding of federal and state payroll tax laws, payroll accounting, payroll systems and technology, and other related topics. The APA CPP-Remote Exam is recognized as the most comprehensive and respected credential for payroll professionals in the US.

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APA Certified Payroll Professional Sample Questions (Q213-Q218):

NEW QUESTION # 213

Under the FLSA, which of the following types of payments **MUST** be considered when computing a nonexempt employee ' s overtime?

- A. Business expense reimbursements
- B. Paid time off
- C. Discretionary bonuses
- **D. On-call pay**

Answer: D

Explanation:

Under the Fair Labor Standards Act (FLSA), a nonexempt employee ' s " regular rate of pay " must include all remuneration for employment except for specific statutory exclusions. While items like paid time off (Option A), true discretionary bonuses (Option B), and business expense reimbursements (Option C) are excluded from the regular rate, " on-call pay " (Option D) is considered compensation for the employee ' s time and must be included. To calculate the overtime premium, the employer must total all such includable payments for the workweek and divide by the total hours worked to find the regular rate. For any hours worked over 40, the employee is then entitled to an additional 50% of that calculated regular rate. Failure to include on-call pay or non-discretionary bonuses in this calculation results in underpayment of overtime and potential Department of Labor (DOL) penalties.

NEW QUESTION # 214

An employer receives a child support order for an employee whose monthly disposable pay is \$1,500.00. The order states to deduct \$1,000.00 each month. The employee is supporting another family and is not in arrears with child support payments. Calculate the **MAXIMUM** amount the employer can deduct for the child support order.

- A. \$375.00
- B. \$1,000.00
- **C. \$750.00**
- D. \$900.00

Answer: C

Explanation:

The Federal Consumer Credit Protection Act (CCPA) limits the amount that can be withheld from an employee ' s disposable earnings for child support. Disposable earnings are defined as gross pay minus mandatory deductions (FIT, FICA, SIT, etc.). The limits are based on the employee ' s situation: 50% if the employee is supporting another spouse or child, and 60% if they are not. These limits increase by 5% (to 55% or 65%) if the employee is more than 12 weeks in arrears. In this scenario, the employee has \$1,500 in disposable pay, is supporting another family, and is not in arrears. Therefore, the maximum allowable deduction is 50% of \$1,500, which equals \$750.00. Even though the court order requested \$1,000.00, the employer is legally obligated to cap the deduction at the CCPA limit to avoid violating federal law.

NEW QUESTION # 215

Which of the following accounts has a normal debit balance?

- A. Equity
- B. Liability
- C. Expense
- D. Revenue

Answer: C

NEW QUESTION # 216

When updating benefit deduction amounts in a payroll system, the following steps should be taken EXCEPT:

- A. validating deduction calculations.
- B. revising plan documents.
- C. communicating changes to employees.
- D. creating a test plan.

Answer: B

Explanation:

Updating benefit deductions in a payroll system is a technical and administrative process that requires precision to ensure accurate employee take-home pay. Essential steps include creating a test plan (Option A) to verify how the system handles the new rates, validating calculations (Option C) through manual checks or system audits to ensure the formula is correct, and communicating changes to employees (Option D) to prevent confusion when they see adjustments on their paystubs. However, revising plan documents (Option B) is typically a function of the Human Resources or Benefits department, or the plan sponsor, rather than a step in the payroll system update process itself. Plan documents are the legal instruments that define the benefit, whereas payroll system updates are the execution of those defined terms. Proper segregation of these duties ensures that the payroll department focuses on the accuracy of the deduction while HR manages the legal compliance of the benefit.

NEW QUESTION # 217

In keeping with internal control best practices, which of the following would probably not be included in the job description of a payroll specialist?

- A. Preparing requisition for remitting child support deductions
- B. Verifying proper authorization appears on change documents
- C. Reconciling payroll bank account
- D. Entering employee tax jurisdiction information from Form W-4

Answer: C

NEW QUESTION # 218

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- 100% Pass Quiz 2026 APA Trustable New CPP-Remote Braindumps Questions The page for free download of CPP-Remote on www.easy4engine.com will open immediately CPP-Remote Exam Introduction

