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APA CPP-Remote is a certification exam that is offered by the American Payroll Association (APA) through a remote exam platform. CPP-Remote exam is designed for payroll professionals who want to demonstrate their knowledge and expertise in the field of payroll administration. CPP-Remote Exam covers a wide range of topics such as federal and state payroll laws, payroll processing, tax filing requirements, and payroll accounting.

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APA Certified Payroll Professional Sample Questions (Q58-Q63):

NEW QUESTION # 58

Which of the following sets of data should be maintained on the payroll master file?

- A. Deductions made to satisfy an IRS levy
- B. Employer's date of incorporation
- C. Employee's prior employment history
- D. Name and address of benefits provider

Answer: A

NEW QUESTION # 59

Under the claim-of-right rule, a salary overpayment that is discovered by the employer in the tax year following the year of overpayment:

- A. Cannot be deducted from the employee's wages because employee has a right to the payment
- B. Can be deducted from wages on an after-tax basis
- C. Cannot be deducted from wages at all
- D. Can be deducted on a pretax basis from regular wages

Answer: B

NEW QUESTION # 60

Escheatment procedures may require employers to file annual reports containing all of the following data EXCEPT the employee's:

- A. Abandoned check amount
- B. Termination date
- C. Uncashed check payment date
- D. Last known address

Answer: B

Explanation:

Escheatment(unclaimed wages laws) typically require:

- * Employee name
- * Last known address
- * Check amount and payment date

Termination date is not a required data point under most state laws.

NEW QUESTION # 61

In 2009, an on-line payroll system alerts the payroll specialist entering data that an employee has a birth date of 1996 or after. What might this indicate?

- A. A special Form W-4 is required each year for that employee
- B. Employee may have been hired in violation of child labor laws
- C. Employee is exempt from federal income tax
- D. The employer may be able to suspend deductions of Social Security and Medicare

Answer: B

NEW QUESTION # 62

Which of the following is usually considered an advantage for outsourcing payroll?

- A. Tax withholding updates in the system are the responsibility of the service provider
- B. Business decisions transfer to the outsource provider
- C. The employer is relieved of all compliance responsibility
- D. All of the business needs can be met with no customizations

Answer: A

NEW QUESTION # 63

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