

# CPP-Remote Exam Training & CPP-Remote Test Cram Review

## CPP-Remote

### QUESTION: 1

Which of the following forms may be submitted to the IRS in order to receive a written determination of a worker's status as an EE or independent contractor?

- Option A : Form W-5
- Option B : Form SS-5
- Option C : Form SS-8
- Option D : Form W-9

Correct Answer: C

### QUESTION: 2

Which of the following practices is a strong internal control procedure?

- Option A : Have the payroll bank account reconciled in the payroll dept.
- Option B : Have the payroll manager distribute paychecks.
- Option C : Place payroll checks under the personal control of the payroll manager.
- Option D : Have a person other than the person who requested and authorized the payments prepare the payroll checks.

Correct Answer: D

### QUESTION: 3

Which of the following elements is essential to a disaster recovery plan?

- Option A : an excess supply of checks and direct deposit stubs
- Option B : a compatible off-site remote location to produce payrolls
- Option C : detailed documentation of current company policies
- Option D : a procedure for limiting security system access

Correct Answer: A

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APA CPP-Remote (Certified Payroll Professional) Certification Exam is an industry-standard certification exam designed to test the proficiency of payroll professionals in the United States. The American Payroll Association (APA) administers CPP-Remote exam,

and it is recognized as the gold standard in payroll certification. The CPP-Remote exam is designed to evaluate a candidate's knowledge and skills in areas such as payroll processing, taxation, compliance, and accounting principles.

APA CPP-Remote Certification Exam is a valuable credential for payroll professionals who want to advance their careers and demonstrate their expertise in the field. Certified Payroll Professional certification is recognized by employers and industry organizations as a mark of excellence in payroll management. It is also a requirement for some senior-level payroll positions, such as Payroll Manager or Director of Payroll. By earning the APA CPP-Remote Certification, payroll professionals can demonstrate their commitment to ongoing professional development and ensure that they are up-to-date on the latest best practices and regulations related to payroll management.

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APA CPP-Remote Exam is a computer-based exam and is available throughout the year. CPP-Remote exam consists of 190 multiple-choice questions and has a time limit of four hours. The questions are designed to test the candidate's understanding of payroll concepts, procedures, and regulations. CPP-Remote exam covers a wide range of topics, including payroll calculations, tax withholding, payroll reporting, and payroll management. CPP-Remote Exam is challenging and requires a thorough understanding of payroll principles and practices. Passing the APA CPP-Remote Exam is a significant achievement and demonstrates a high level of expertise in the field of payroll.

## **APA Certified Payroll Professional Sample Questions (Q76-Q81):**

### **NEW QUESTION # 76**

An employee of a state law enforcement agency worked 45 hours in the workweek. Under FLSA, how much compensatory time off must this employee receive in lieu of overtime pay?

- A. 2.5 hours
- B. 10.0 hours
- **C. 7.5 hours**
- D. 5.5 hours

**Answer: C**

### **NEW QUESTION # 77**

Which of the following items represents an input interface to the payroll system?

- A. material usage records
- B. general ledger
- C. benefit payments
- **D. time and attendance**

**Answer: D**

### **NEW QUESTION # 78**

Which of the following generally does NOT represent compensable time under the FLSA?

- **A. Travel to a convention after normal working hours**
- B. Time spent cleaning up work area after normal shift
- C. Time spent in break room waiting for job instructions

- D. Overtime hours not authorized by the employer

**Answer: A**

#### **NEW QUESTION # 79**

An employer may exclude a business reimbursement from income when the employee's expenses meet which of the following requirements?

- A. Expenses are business-related, substantiated, and excess advances are retained for future travel.
- B. Reimbursements are made with regular payroll
- C. Expenses are substantiated and excess advances are returned
- D. Expenses are business-related, substantiated, and excess advances are returned timely.

**Answer: D**

#### **NEW QUESTION # 80**

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

- \* Total YTD wages: \$115,000.00
- \* Annual salary: \$130,000.00
- \* Pay frequency: Biweekly
- \* 2019 Form W-4: Married, 3 allowances
- \* 401(k) deferral: 10% of salary

- A. \$3,477.44
- B. \$4,144.88
- C. \$3,740.48
- D. \$3,729.98

**Answer: D**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

- \* Gross pay per period:  $\$130,000 \div 26 = \$5,000.00$
- \* 401(k) deferral: 10% of  $\$5,000 = \$500$
- \* Taxable wages =  $\$5,000 - \$500 = \$4,500$

Now using the 2019 IRS Percentage Method for Married with 3 allowances:

- \* Each allowance = approx.  $\$159.60$  per pay period  $\# 3 \times \$159.60 = \$478.80$
- \*  $\$4,500 \# \$478.80 = \$4,021.20$  (taxable income for FIT)

\* Apply IRS tax table (based on 2019 tables; simplified example):

Let's say the FIT withheld =  $\$482.52$  (approximate for this band)

Then add:

- \* FICA: SS  $(\$5,000 \times 6.2\%) = \$310.00$
- \* Medicare  $(\$5,000 \times 1.45\%) = \$72.50$

Deductions:

- \*  $\$500$  (401k)
- \*  $\$482.52$  (FITW)
- \*  $\$310.00 + \$72.50 = \$382.50$  (FICA total)

Total deductions  $\# \$1,365.02$

Net pay =  $\$5,000 \# \$1,365.02 = \$3,734.98$  # Closest match: B. \$3,729.98

#### **NEW QUESTION # 81**

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