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APA Certified Payroll Professional Sample Questions (Q73-Q78):

NEW QUESTION #73

Under the FLSA, an exempt status is determined by all of the following criteria EXCEPT the employee's:

- A. Level of discretionary authority
- B. Primary job duties
- C. Job title
- D. Weekly salary

Answer: C

Explanation:

The job title alone does not determine exempt status. It must be based on:

- * Duties test
- * Salary basis test
- * Salary level testThe FLSA focuses on actual work performed, not titles.

NEW QUESTION #74

A plan to ensure business can continue in the event of a flood is called a:

- A. Strategic business plan
- B. Implementation plan
- C. Disaster recovery plan
- D. Group term life plan

Answer: C

NEW QUESTION #75

Flawless Flower Shops accepts payments for flowers and local delivery from customers anywhere in the United States. The employees of Flawless typically work 6 days a week. How must they be compensated?

- A. Overtime is due for hours worked over 40 in a workweek
- B. Overtime must be paid on a daily basis
- C. Compensatory pay is allowed for hours over 80 in a biweekly pay period
- D. Double time is required for work on holidays

Answer: A

An employer that falls victim to a phishing scheme should review which of the following documents?

- A. IRS Publication 5027
- B. Form 668-D
- C. IRS Publication 15-B
- D. Form 1042

Answer: A

Explanation:

Comprehensive and Detailed in Depth Explanation:

* IRS Publication 5027 provides guidance on phishing, identity theft, and actions employers or individuals should take in response to fraudulent schemes.

Other options:

- * Form 1042:Related to withholding on foreign persons.
- * Form 668-D:Used to release a levy.
- * Pub 15-B:Addresses fringe benefits-not cybersecurity.

#OnlyPublication 5027addresses employer phishing response.

NEW QUESTION #77

Certain company records must be retained for four years to comply with regulations of which of the following agencies?

- A. Social Security Administration
- B. Internal Revenue Service
- C. U.S. Citizenship and Immigration Service
- D. Wage and Hour Division, Department of Labor

Answer: B

NEW QUESTION #78

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These elements in particular should guide portfolio positioning. The CPP-Remote only way to know is to test the system and the individuals who are tasked with monitoring and maintaining it should do the testing.

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