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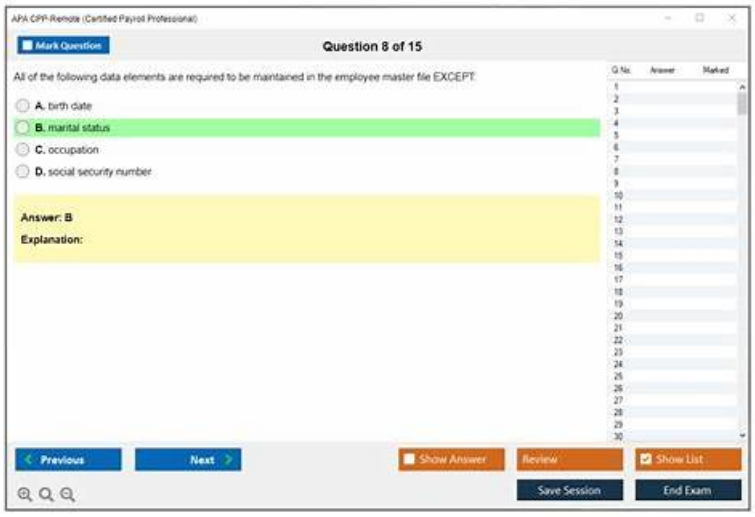

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APA CPP-Remote (Certified Payroll Professional) Exam is a highly regarded certification in the payroll industry. Certified Payroll Professional certification demonstrates the expertise and knowledge of an individual in all aspects of payroll processing, including compliance, payroll taxes, benefits, and accounting. CPP-Remote Exam is designed to assess the skills and abilities of payroll professionals and to ensure they meet the high standards set by the American Payroll Association (APA).

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APA Certified Payroll Professional Sample Questions (Q55-Q60):

NEW QUESTION # 55
The employer may classify a worker as an independent contractor if the worker:

- A. Furnishes his or her own tools and supplies
- B. Is retired or over age 65
- C. Signs a contract
- D. Fails the common-law test

Answer: D

NEW QUESTION # 56
Jane voluntarily separated from employment. She is allowed to continue paying for her medical insurance at cost plus 2% under what

legislation?

- A. Fair Labor Standards Act of 1948
- B. Family and Medical Leave Act of 1993
- C. Tax Reform Act of 1986
- D. Consolidated Omnibus Budget Reconciliation Act of 1985

Answer: D

NEW QUESTION # 57
An HRIS that has one database with functionality pertaining to multiple applications is often called a (n)

- A. Cross-functional system
- B. Segregated system
- C. Stand-alone system
- D. Integrated system

Answer: D

NEW QUESTION # 58
For how many years must the employer's copy of Form 940 be retained?

- A. 0
- B. 1
- C. 2
- D. 3

Answer: D

NEW QUESTION # 59
The obligations of the common paymaster include:

- A. Depositing and reporting the taxes withheld from the individuals it pays who are concurrently employed by the related corporations
- B. Absorbing the employer tax expenses for the individuals employed concurrently by the related corporations
- C. Deducting from its corporate tax return the salary and wage expenses for all of the individuals employed concurrently by the related corporations
- D. Absorbing the salary expenses for the individuals employed concurrently by the related corporations

Answer: A

NEW QUESTION # 60
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