

Seeing Valid CPP-Remote Exam Sample - Get Rid Of Certified Payroll Professional

Certified Payroll Professional Exam (CPP) Part 1 | Questions and Correct Answers | Latest Update 2024/2025

Payroll Concept Workers Status - Answer: Form SS8 is the IRS determination of EE or IC status. Reasonal Basis Test aka Safe Harbor Rules Sec 530-Alls ee to be treated like a IC for specific reasons such as a court order, IRS audit results, Attorney or CPA advisement, or long standing industry standard for that job role. Common Law Test- see chart for example EE is required to comply with ER instructions about when where and how to work. IC sets own hours determines own sequence of work. Form W9 request from ER on IC to supply FEIN or SSN with Company Name. Backup Withholding- Some IC are required to withhold 24% of earnings this is reported on Form 945. Statutory ees- not ees under the common law test but are treated like ees for tax purposes. Ex. Agent or commission drivers, Full time life insurance sales people, home workers, and traveling salespersons. Statutory Non-EEs- Qualify as ees nder common law test, but they are treated as IC. No taxes w/h from pay. Ex: Real Estate agents, direct sellers. Income must be directly related to sales, Income reported on 1099 Box 7 Non-EE comp.

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The CPP-Remote exam consists of 190 multiple-choice questions that cover various topics related to payroll processing, taxation, and employee compensation. CPP-Remote exam is divided into two parts, with the first part covering fundamental payroll concepts and the second part covering advanced payroll concepts. CPP-Remote Exam is timed, and candidates have four hours to complete the exam.

APA Certified Payroll Professional Sample Questions (Q82-Q87):

NEW QUESTION # 82

Which of the following documents proves both identity and right to work for Form I-9 verification purposes?

- A. Social Security card
- B. Driver's license
- **C. U.S. Passport**
- D. Birth Certificate

Answer: C

NEW QUESTION # 83

How many hours prior to payday is it recommended that a direct deposit of wages be initiated with the ODFI?

- A. 72 hours
- B. 24 hours
- **C. 48 hours**
- D. 8 hours

Answer: C

NEW QUESTION # 84

With regard to employee's reported tips, the employer must:

- A. withholds and pays only the employees' portion of social security and Medicare taxes on tips
- **B. report tips as wages on Form W-2 and pay the employer portions of social security and Medicare taxes**
- C. report and pay the employer portion of social security and Medicare taxes on the portion of cash tips above the federal minimum wage
- D. report taxes on tips separately when making an employment tax deposit

Answer: B

NEW QUESTION # 85

Employees are eligible for all of the following benefits through the Railroad Retirement Tax Act EXCEPT:

- A. Survivor
- B. Retirement
- **C. Workers' compensation**
- D. Disability pay

Answer: C

Explanation:

Comprehensive and Detailed In-Depth Explanation:

RRTA provides federal-level benefits similar to Social Security but applies specifically to railroad workers.

It includes:

* Retirement

