

CPP-Remote 최신 시험기출문제 - CPP-Remote 덤프문제은행

KoreaDumps에서 최고최신버전의APA인증CPP-Remote시험덤프 즉 문제와 답을 받으실 수 있습니다. 빨리 소지한다면 좋겠죠. 그래야 여러분은 빨리 한번에APA인증CPP-Remote시험을 패스하실 수 있습니다.APA인증CPP-Remote관련 최고의 자료는 현재까지는KoreaDumps덤프가 최고라고 자신 있습니다.

최신 American Planning Association CPP-Remote 무료샘플문제 (Q245-Q250):

질문 # 245

Under the ACA, an employer can determine affordable coverage by using all of the following safe harbors EXCEPT the:

- A. Form W-2 wages
- B. 98% Offer Method
- C. Rate of pay
- D. Federal poverty line

정답: B

설명:

Comprehensive and Detailed in Depth Explanation:

The Affordable Care Act (ACA) defines three safe harbors to determine if health coverage is "affordable":

- * Form W-2 wages (Box 1)
- * Rate of pay (hourly \times 130 hours/month or salary)
- * Federal Poverty Line (FPL)

These are used to avoid penalties under IRC §4980H(b).

* The 98% Offer Method is not a safe harbor for affordability, but rather a reporting simplification option on IRS Forms 1094-C/1095-C. It allows an ALE to skip reporting certain details if they offer coverage to at least 98% of full-time employees.

#Correct answer is C - 98% Offer Method

질문 # 246

The MOST effective way to ensure that the employer 401(k) match is accurately reflected in the employee's account is reconciling to the:

- A. plan administrator reports.
- B. general ledger.
- C. payroll bank statement.
- D. payroll register.

정답: A

설명:

Reconciling payroll data to external providers is a critical step in retirement plan administration. While the general ledger (Option A) and payroll register (Option B) confirm that the company calculated and "expensed"

"the match correctly in its own books, they cannot confirm that the funds actually reached the employee's individual investment account. The plan administrator reports (Option D) are the only source that shows what was actually posted to the employee's account at the financial institution. By comparing these external reports to the internal payroll register, payroll professionals can identify discrepancies caused by transmission errors, data mapping issues, or eligibility timing differences. This ensures compliance with ERISA requirements for timely and accurate deposit of retirement contributions and matches.

질문 # 247

Under an employee leasing arrangement, the customer of the leasing company is directly responsible for:

- A. hiring.
- B. employee benefits.

- C. supervision.
- D. compensation.

정답: C

설명:

Employee leasing, typically managed through a Professional Employer Organization (PEO), is a "co-employment" model where the PEO and the client company share responsibilities. The PEO (the leasing company) generally assumes responsibility for administrative tasks such as processing compensation, maintaining employee benefits, and handling the legal paperwork of hiring. However, the customer (the client company) remains directly responsible for the daily supervision of the employees' work and the operational output of the business. This allows the client company to focus on its core business activities while leveraging the PEO's expertise in payroll and compliance. For tax purposes, the PEO is often treated as the employer of record, but the client company retains control over how and when the work is performed.

질문 # 248

Form I-9 MUST be completed:

- A. only if the employee is not a U.S. citizen.
- B. within three business days of employee's date of hire.
- C. only if the employee is a U.S. citizen.
- D. before employee begins work.

정답: B

설명:

The Immigration Reform and Control Act (IRCA) mandates that all U.S. employers verify the identity and employment eligibility of every employee hired after November 6, 1986. This process is documented using Form I-9, which consists of two main sections that must be completed according to strict federal timelines.

The employee is required to complete Section 1 of the form no later than their first day of employment. The employer must then physically examine the original documents provided by the employee to confirm their identity and authorization to work, completing Section 2 within three business days of the hire date. This verification requirement applies universally to all employees, including U.S. citizens and non-citizens alike, ensuring a legal workforce. Failure to comply with these record-keeping duties can result in significant civil penalties during audits by Immigration and Customs Enforcement (ICE).

질문 # 249

Dependent care assistance can be excluded from taxable income when:

- A. the benefit exceeds \$5,000.00.
- B. the plan benefits both employer and employee.
- C. the plan discriminates in favor of highly compensated.
- D. a separate written plan exists.

정답: D

설명:

Internal Revenue Code Section 129 allows employees to exclude up to \$5,000 annually (\$2,500 if married filing separately) for dependent care assistance from their gross income. For this exclusion to be valid, the employer must maintain a separate written plan that specifies the eligibility requirements and the benefits provided. Furthermore, the plan must not discriminate in favor of highly compensated employees or their dependents regarding contributions or benefits. Employees must be provided with reasonable notification of the plan's availability and terms. The assistance must be used to pay for "qualifying" dependent care services that allow the employee to remain gainfully employed. Payroll departments are responsible for tracking these contributions and reporting the total benefit amount in Box 10 of the employee's Form W-2 to ensure compliance with IRS reporting standards.

질문 # 250

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