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APA Certified Payroll Professional Sample Questions (Q36-Q41):

NEW QUESTION # 36

Employee Cindy's employer remits to her payment of \$620 in 2009 for substantiated meal expenses she incurred while moving from her old residence to her new work location. What amount of this expense, if any is excluded from Cindy's federal taxable wages?

- A. \$496
- **B. \$0**
- C. \$310
- D. \$620

Answer: B

NEW QUESTION # 37

Under FLSA, how many hours must be paid at the overtime rate of pay for the following biweekly period assuming the employer is a hospital qualified under the special provisions of the FLSA?

WK	Mon	Tue	Wed	Thurs	Fri	Sat	Sun
I	15	11	2	off	12	off	off
II	8	8	8	8	8	8	off

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

Answer: D

NEW QUESTION # 38

For an employee earning \$10.20 per hour and participating in a 401(k) plan with a deferral per pay period of \$50, compute the federal taxable wages based on the following: Biweekly pay period Regular 80 hours 4 hours overtime 3 hours double-time:

- A. \$898.60
- **B. \$888.40**
- C. \$938.40
- D. \$731.40

Answer: B

NEW QUESTION # 39

A network is:

- **A. A system in which computers and terminals are linked together**
- B. A picture of the flow of input through programs
- C. Software that provides for the creation of edit files
- D. Terminals, hard drives, and printers

Answer: A

NEW QUESTION # 40

Techniques for conducting periodic physical payouts:

- A. vary for some employees such as telecommuters
- **B. are the same for all employees**
- C. vary by whether the employee is paid by check or direct deposit
- D. vary by wage class and compensation level

Answer: B

NEW QUESTION # 41

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