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APA Fundamental Payroll Certification Sample Questions (Q147-Q152):

NEW QUESTION # 147

Under the rules of constructive receipt, the employee is considered paid:

- A. On the paycheck date
- B. When the payroll is processed and the ACH file has been created
- C. On the date the paycheck is cashed
- D. When the wages have been made available to the employee without restriction

Answer: D

Explanation:

Comprehensive and Detailed Explanation: Constructive receipt means an employee is considered paid when wages are made available

without restriction, even if they do not physically receive the money.

* Option A (On the paycheck date) is incorrect because the date of the paycheck does not determine when wages are constructively received.

* Option B (When cashed) is incorrect because an employee is considered paid before they cash the check.

* Option C (When ACH file is created) is incorrect because the wages are not yet available to the employee.

* Option D is correct because once wages are accessible (direct deposit or paycheck available for pickup), the IRS considers them "received" for tax purposes.

Reference:

IRS Publication 538 - Constructive Receipt of Income

Payroll.org - Payroll Taxation Rules

NEW QUESTION # 148

The best practice is to start the annual reconciliation after the:

- A. End of the first quarter
- B. End of the calendar year
- C. First payroll of the current year
- **D. W-2 audit is complete**

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

Annual payroll reconciliation ensures that payroll records match tax filings. The best practice is to start reconciliation after completing the W-2 audit, as this verifies:

Employee earnings and tax withholdings

Federal and state tax deposits

Year-end adjustments

Option B is incorrect because quarterly reconciliation is separate from annual reconciliation.

Option C is incorrect because reconciliation should start after verifying W-2s, not just at the year-end.

Option D is incorrect because reconciliation should be based on the prior year, not the first payroll of the new year.

Reference:

IRS - Year-End Payroll Reporting Guide

Payroll.org - Annual Reconciliation Best Practices

NEW QUESTION # 149

To ensure net pay is correct and taxes are deposited timely, which items need to be reconciled?

- A. Accounts payable end-of-the-month balances and general ledger accounts
- B. General ledger accounts and payroll register only
- C. Accounts payable payments and end-of-the-month balances only
- **D. Accounts payable payments and end-of-the-month balances; general ledger entries and payroll register**

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

Payroll reconciliation ensures that payroll transactions match financial records to avoid errors in tax deposits, employee payments, and financial reporting.

The correct answer includes all necessary reconciliation points:

Accounts payable payments (ensure wages were paid)

End-of-the-month balances (cross-check payroll liabilities)

General ledger entries (confirm correct postings)

Payroll register (check against wage statements)

Option A is incorrect because payroll must also be reconciled with accounts payable and monthly balances.

Option B & C are incorrect because they exclude payroll register validation.

Reference:

Payroll.org - Payroll Reconciliation Best Practices

IRS - Employer's Tax Guide (Publication 15)

NEW QUESTION # 150

An order for unpaid federal taxes is an example of a:

- **A. Wage Attachment**
- B. Voluntary Deduction
- C. Creditor Garnishment
- D. Bankruptcy Order

Answer: A

Explanation:

Comprehensive and Detailed Explanation: A wage attachment (also called a wage levy) is a legal withholding from an employee's paycheck to satisfy an outstanding debt.

* IRS tax levies are a type of wage attachment used to collect unpaid federal taxes directly from an employee's wages.

* Employers must comply immediately when notified by the IRS.

* Option A (Bankruptcy Order) is incorrect because bankruptcy payments are handled by court-appointed trustees, not wage levies.

* Option B (Creditor Garnishment) is incorrect because IRS tax levies do not require a court order like private creditor garnishments.

* Option C (Voluntary Deduction) is incorrect because IRS wage levies are mandatory, not voluntary.

Reference:

IRS Publication 1494 - Wage Levy Exemptions and Employer Responsibilities Payroll.org - Wage Attachments and Tax Levies

NEW QUESTION # 151

All of the following employee information is required when reporting unclaimed wages EXCEPT:

- A. Employee's Full Name
- B. Last Known Address
- C. Payment Amount and Date
- **D. Employee's Date of Birth**

Answer: D

Explanation:

Comprehensive and Detailed Explanation:

Employers must report unclaimed wages to the state under escheatment laws. Required details include:

Last Known Address (A) - To help locate the employee.

Full Name (B) - To identify the rightful owner.

Payment Amount & Date (D) - To track the missing wages.

Option C (Date of Birth) is NOT required in most state reporting systems, as name and address are sufficient for identification.

Reference:

State Escheatment Laws - Unclaimed Wages

Payroll.org - Handling and Reporting Unclaimed Wages

NEW QUESTION # 152

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