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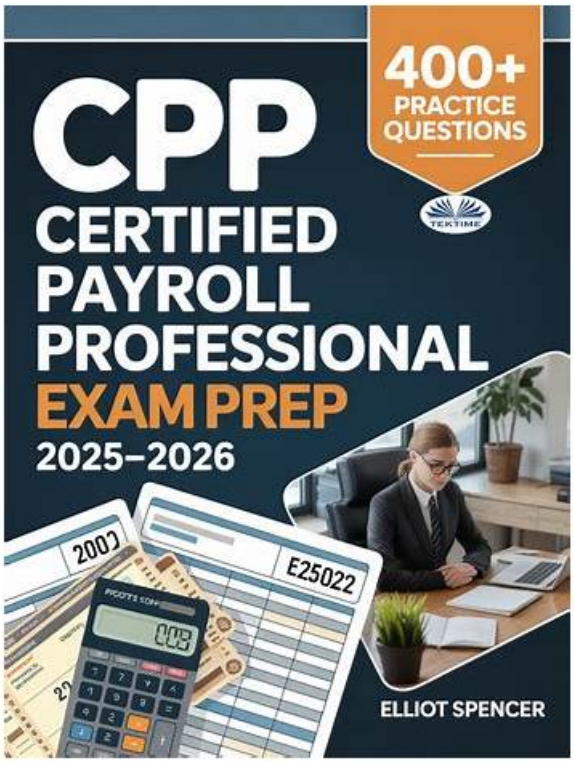

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APA Certified Payroll Professional Sample Questions (Q68-Q73):

NEW QUESTION # 68
An employer may accept a child support order directly served from another state without risk of liability under which of the following laws?

- A. UIFSA
- B. URESA
- C. ERISA
- D. OCSE

Answer: A

NEW QUESTION # 69
The agreement allowing employers to withhold SIT in the employee's state of residence rather than the work state is called:

- A. domicile.
- B. reciprocity.
- C. resident defined.
- D. resident/nonresident taxation.

Answer: B

Explanation:
Comprehensive and Detailed in-Depth Explanation:
Reciprocity agreements between states allow employers to withhold state income tax (SIT) based on the employee's state of residence rather than the state of employment. This simplifies tax withholding for employees who work in one state but live in another. Therefore, the correct answer is C. reciprocity.

NEW QUESTION # 70
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. $731.40
- B. $938.40
- C. $898.60
- D. $888.40

Answer: D

NEW QUESTION # 71
In the implementation planning stage, which of the following activities documents the existing system?

- A. Project planning
- B. Gap analysis
- C. Data mapping
- D. Current Situation Analysis

Answer: D

Explanation:
Comprehensive and Detailed In-Depth Explanation:
TheCurrent Situation Analysisis the process of documenting the current state of the payroll system, workflows, processes, and integrations. It serves as the baseline to identify improvements and gaps.
* Gap analysis= Compares current vs. desired future state
* Data mapping= Aligns old data structure to new system
* Project planning= Establishes timelines, resources

NEW QUESTION # 72
An environment n which the back office transaction-intensive processes and customer care functions are consolidated is known as:

- A. Shared services
- B. Open systems
- C. Outsourcing
- D. Pre-processing

Answer: A

NEW QUESTION # 73
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