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Once a candidate passes the exam, they will be awarded the CPP certification, which is valid for five years. During the certification period, certified payroll professionals are required to earn a certain number of Continuing Education (CE) credits to maintain their certification. This helps to ensure that certified payroll professionals stay up-to-date with the latest industry trends and regulations.

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APA CPP-Remote (Certified Payroll Professional) Certification Exam is a highly respected certification program for payroll professionals. CPP-Remote Exam is designed to test the knowledge, skills, and expertise of payroll professionals and to validate their proficiency in the field. The American Payroll Association (APA) is responsible for administering this certification exam, which is recognized by employers across various industries.

APA Certified Payroll Professional Sample Questions (Q75-Q80):

NEW QUESTION # 75

Which of the following best represents compliance under Section 404 of Sarbanes Oxley?

- A. Payroll transactions are reviewed by internal audit
- B. Benefits enrollment data is maintained by authorized personnel
- C. Service provider initiates all pay transactions
- D. Accruals entries are made by the payroll staff

Answer: A

NEW QUESTION # 76

CC's Construction Company				
Employee	Hire Date	Monthly Salary	401(k) % of Salary	125 Cafeteria Elections
David	06/01/09	\$5,000.00	3.00%	\$100/month medical \$100/month medical
Karen	12/19/05	\$4,200.00	7.00%	\$100/month health care FSA
Alan	03/18/07	\$7,300.00	4.00%	\$50/month medical
Sue	03/01/09	\$3,900.00	0.00%	does not participate
Douglas	12/21/02	\$15,000.00	12.00%	\$150/month medical \$415/month dependent care FSA
Christy	11/01/09	\$3,000.00	0.00%	does not participate

What is the total amount reported in box 10, "Dependent care benefits?"

- A. \$4,980
- B. \$10,480
- C. \$5,500
- D. \$ 0

Answer: A

NEW QUESTION # 77

Which of the following would not be included in the Needs Analysis stage of a system evaluation?

- A. Defining the company's technical direction
- B. System testing
- C. Review of the current system
- D. Creating a current cost model

Answer: B

NEW QUESTION # 78

The Social Security Administration's Social Security Number Verification System (SSNVS) is available to employers for:

- A. Verifying the amounts of taxes paid by employers
- **B. Verifying the accuracy of employee's Social Security numbers**
- C. Validating Federal Employer Identification Numbers
- D. Confirming new hire information on job applications

Answer: B

NEW QUESTION # 79

The entry to record a salary advance to an employee is:

- A. Debit salary expense, credit cash
- B. Debit salary expense, credit wages payable
- **C. Debit accounts receivable, credit cash**
- D. Debit cash, credit accounts receivable

Answer: C

NEW QUESTION # 80

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