



# CPP-REMOTE<sup>Q&As</sup>

Certified Payroll Professional

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#### QUESTION 1

The final due date for the second quarter Form 941, assuming that the employer paid all taxes on time is:

- A. August 10
- B. June 30
- C. July 10
- D. July 31

Correct Answer: A

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#### QUESTION 2

The BEST reason for tracking pay-related problem statistics is to enable Payroll to:

- A. justify more resources to handle more problems
- B. apologize to clients in a more professional manner
- C. identifies root causes and take actions to prevent similar recurrences
- D. direct problems to those who caused the problem

Correct Answer: C

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#### QUESTION 3

The Fair Labor Standards Act specifically governs which of the following?

- A. When holiday pay must be provided
- B. Record keeping requirements
- C. When severance pay must be paid
- D. How vacation pay is accrued

Correct Answer: B

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#### QUESTION 4

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

- A. ERISA



B. URESA

C. OCSE

D. UIFSA

Correct Answer: D

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#### QUESTION 5

The effective minimum hourly rate that tipped employees must receive is which of the following?

A. No particular rate is required

B. 100% of the federal minimum wage

C. 50% of the federal minimum wage

D. 20% of the federal minimum wage

Correct Answer: B

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