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**QUESTION 1**

Under the special accounting rule, employers may treat benefits earned near the end of the year as having been earned in the subsequent year for tax and reporting purposes. Benefits for which month(s) may be treated as having been earned in the following tax year?

- A. November and December
- B. The last 3 months of the year
- C. The last 6 months of the year
- D. December only

Correct Answer: A

QUESTION 2

Assuming that the moving expense was incurred in 2009, which of the following expense reimbursements is excludable from gross income?

- A. Travel expenses of spouse to search for new residence at new job location
- B. Mileage for a pre-move house hunting trip
- C. Lodging expenses while waiting for the new home to be built
- D. Mileage while moving from the old residence to the new

Correct Answer: D

QUESTION 3

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

QUESTION 4

Which form is used to request an employer identification number?



- A. SS-5
- B. SS-4
- C. I-9
- D. SS-8

Correct Answer: B

QUESTION 5

Which of the following employees is most likely to be an exempt professional under FLSA?

- A. Labor Relations Director
- B. Accounts payable clerk
- C. Payroll specialist
- D. Human resources receptionist

Correct Answer: A

QUESTION 6

For how many years must the employer's copy of Form 940 be retained?

- A. 2
- B. 5
- C. 3
- D. 4

Correct Answer: D

QUESTION 7

Which of the following is an example of a system edit?

- A. A pop-up message alerts the user that a date entered is invalid
- B. Firewalls are in place to guard against unauthorized Internet users
- C. The system has a batch report writer
- D. Step-by-step procedures are followed by the payroll specialist

Correct Answer: A

**QUESTION 8**

Under the FLSA, which of the following restrictions apply when hiring minors under the age 18?

- A. Work cannot be performed pursuant to jobs considered hazardous by the U.S. Department of Labor
- B. They are not subject to overtime
- C. Social Security and Medicare are not deducted for the first 90 days
- D. If the employees do not have drivers' licenses, the employer may not hire them

Correct Answer: A

QUESTION 9

Procedures governing employers' payment of wages by direct deposit are governed by:

- A. SSA
- B. INS
- C. IRS
- D. NACHA

Correct Answer: D

QUESTION 10

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

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

Correct Answer: A

QUESTION 11

Josh, a nonexempt accounting specialist, is assigned to a normal work schedule of 40 hours a week, 8:00 a.m. to 5:00 p.m. each day, with one hour for lunch. On Monday, Josh travels by train from Boston to a business meeting in his company's Philadelphia office. The train leaves at 8:00 a.m. and arrives in time for Josh to attend the afternoon



meeting, which concludes at 5:30 p.m. He then returns to Boston on a train that leaves at 7:00 p.m. If Josh does not miss any work the rest of the week, what hours for Monday may be subject to overtime?

- A. 0.5 hours
- B. 8.5 hours
- C. None
- D. 2.0 hours

Correct Answer: A

QUESTION 12

From which of the following taxes are statutory workers' compensation payments exempt?

- A. federal income, social security, Medicare, and federal unemployment taxes
- B. social security and Medicare taxes only
- C. federal unemployment tax only
- D. federal income tax only

Correct Answer: A

QUESTION 13

Use of which of the following contributes to the security of the payroll system?

- A. Field level access restriction
- B. Aggregate withholding
- C. Reversal entry
- D. Quality program

Correct Answer: A

QUESTION 14

Which of the following generally does NOT represent compensable time under the FLSA?

- A. Time sent in break room waiting for job instructions
- B. Time spent cleaning up work area after normal shift
- C. Overtime hours not authorized by the employer



D. Travel to a convention after normal working hours

Correct Answer: D

QUESTION 15

All of the following items qualify as a de minimis fringe benefit EXCEPT:

- A. occasional parties and picnics for employees
- B. traditional holiday gifts, such as food items
- C. group legal services worth less than \$70 annually
- D. occasional supper money for working overtime

Correct Answer: C

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