

100% Money Back
Guarantee

Vendor:APA

Exam Code:CPP-REMOTE

Exam Name:Certified Payroll Professional

Version:Demo

QUESTION 1

A company has a gross payroll of \$120,589.36. Federal taxes withheld are \$24,117.87; combined social security and Medicare taxes withheld are \$6,502.50. What is the company's total tax liability for this pay period?

- A. \$37,122.87
- B. \$30,620.37
- C. \$42,568.04
- D. \$61,240.74

Correct Answer: A

QUESTION 2

The entry to record an employee's repayment of a salary advance is (employee repays advance by personal check):

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

Correct Answer: D

QUESTION 3

A manager who embraces the theory of situational leadership is most likely to emphasize:

- A. The need for employees to have freedom in getting their work done
- B. Quick decision making and prompt reaction to events
- C. Versatility in the approach used in dealing with subordinates
- D. Strict adherence to all company policies and procedures

Correct Answer: C

QUESTION 4

In a customer service situation, Payroll should:

- A. get in the last word

- B. avoid addressing stressful issues
- C. assure the caller everything is okay, even when it's not
- D. remain assertive and stays focused

Correct Answer: D

QUESTION 5

The FLSA term "exempt" generally means the employer need NOT:

- A. Withhold federal income tax
- B. Pay overtime
- C. Pay federal income tax
- D. Pay a minimum amount

Correct Answer: B

QUESTION 6

The general term that describes the ability for employees to make changes to certain data in their own records within the payroll or HR system is called:

- A. Employee empowerment
- B. Enabled systems
- C. Employee self-service
- D. Extranet

Correct Answer: C

QUESTION 7

How should a meeting conclude?

- A. Summarize and outline next steps
- B. Invite the participants who agree with your position to participate in the next step
- C. Critique each participant's participation prior to closing the meeting
- D. Collect the participants' personal notes for filing

Correct Answer: A

QUESTION 8

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

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

Correct Answer: B

QUESTION 9

A payroll department manager should assure:

- A. appropriate training and equipment resources for staff members
- B. an independent mission statement
- C. top payment of staff
- D. immediate enactment of employee suggestions

Correct Answer: A

QUESTION 10

Which of the following plans describes a cafeteria plan under section 125 of the Internal Revenue code?

- A. a quantified and accountable expense reimbursement plan
- B. a tax-qualified retirement plan for public education institutions
- C. a plan which permits employees to select two or more qualified taxable and nontaxable benefits
- D. a plan whereby state government employees may request that pretax dollars be set aside in a retirement account until age 39

Correct Answer: C

QUESTION 11

The annual "bright-line" salary test to meet the definition of exempt under the FLSA is:

- A. \$90,000

B. \$100,000

C. \$50,000

D. \$45,500

Correct Answer: B

QUESTION 12

If an employee working abroad with a tax home in a foreign country passes the "physical presence test," to what may the employee be eligible?

A. Foreign service premium

B. Employer-paid housing expenses

C. Hardship allowance

D. Income exclusions

Correct Answer: D