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

Certified Payroll Professional

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**QUESTION 1**

Which of the following is usually considered an advantage for outsourcing payroll?

A. All of the business needs can be met with no customizations

B. Tax withholding updates in the system are the responsibility of the service provider

C. The employer is relieved of all compliance responsibility

D. Business decisions transfer to the outsource provider

Correct Answer: B

**QUESTION 2**

How should a manager provide negative feedback to an employee?

A. Through an email-message

B. In the privacy of an office or conference room

C. On a voice-mail

D. At a department meeting

Correct Answer: B

**QUESTION 3**

Under the FLSA, how many hours would be paid at time and one half for the following biweekly period, assuming that the employee is an assembly line worker?

| WK | Mon | Tue | Wed | Thurs | Fri | Sat | Sun |
|----|-----|-----|-----|-------|-----|-----|-----|
| I  | 8   | 8   | 8   | 6     | 10  | 8   | off |
| II | 8   | 8   | 8   | 8     | off | 8   | off |

A. 8

B. 0

C. 20

D. 10

Correct Answer: A

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**QUESTION 4**

The rate of withholding in 2009 on qualified pension distributions made directly to employees is:

A. 15%

B. 20%

C. 27%

D. 30%

Correct Answer: B

**QUESTION 5**

Which of the following features is LEAST likely to be considered when looking at the security of a new payroll system?

A. system edits

B. A regular data back-up and storage

C. limited system access

D. protection against computer viruses

Correct Answer: A

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