

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

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**QUESTION 1**

Employers in non-credit reduction states that pay their state unemployment taxes on time can deduct up to what percentage in calculating their FUTA tax payments?

- A. 0.8%
- B. 6.2%
- C. 5.4%
- D. 4.5%

Correct Answer: C

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**QUESTION 2**

Which of the following statements describes a self-insured workers' compensation plan?

- A. The employer funds the workers' compensation payments
- B. The state pays the workers' compensation payments
- C. The wages will continue as if the employee is still working
- D. The individual employee is responsible for his own insurance

Correct Answer: A

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**QUESTION 3**

The correct entry to record a payment of the employer's share of FICA tax is:

- A. Debit salary expense, credit tax withheld
- B. Debit payroll tax expense, credit cash
- C. Debit tax withheld, credit salary expense
- D. Debit cash, credit payroll tax expense

Correct Answer: B

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**QUESTION 4**

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 5**

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

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

Correct Answer: D

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