

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

Certified Payroll Professional

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**QUESTION 1**

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

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**QUESTION 2**

Which of the following is an example of a system production control technique?

- A. Payroll department members change their passwords each week
- B. External auditors verify payroll account balances prior to commenting on financial statements
- C. Cut-off dates for data entry are established with remote users
- D. Check stock is maintained under lock and key

Correct Answer: C

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**QUESTION 3**

Which of the following is tax-free to all employees even if only provided to highly paid employees?

- A. Cafeteria plans
- B. Athletic facilities
- C. 401(k) plans
- D. Transportation fringe benefits

Correct Answer: D

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**QUESTION 4**

The KEY advantage of using an automated time and attendance system is that it:

- A. interfaces with the payroll system
- B. reduces errors

- C. frees supervisors from having to review hours
- D. identifies phantom employees

Correct Answer: B

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**QUESTION 5**

An employer that deposits payroll taxes semiweekly incurs a tax liability of \$55,000 on Tuesday and a liability of \$110,000 on Wednesday. When should the taxes be deposited?

- A. \$110,000 on Thursday and \$55,000 on Friday
- B. \$165,000 on Thursday
- C. \$55,000 on Thursday and \$110,000 on Friday
- D. \$55,000 on Friday and \$110,000 on the next Wednesday

Correct Answer: A

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