

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

Certified Payroll Professional

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**QUESTION 1**

Which of the following supports payroll system security?

- A. New hire reporting
- B. Audit trails
- C. Constructive receipt
- D. Labor law compliance

Correct Answer: B

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**QUESTION 2**

All of the following factors are advantages of having an in-house developed system EXCEPT:

- A. scheduling flexibility
- B. user groups
- C. control of the system
- D. security

Correct Answer: B

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**QUESTION 3**

Which for the following statements is true?

- A. A company's fiscal year must not be the same as the calendar year
- B. A company's fiscal year must be the same as the calendar year
- C. A company may designate its fiscal year to cover 12 months that differ from the calendar year
- D. A company must produce Forms W-2 at the end of its fiscal year regardless of the calendar

Correct Answer: C

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**QUESTION 4**

An integrated HRIS offers the advantage of:

- A. Decreased requirements for technical improvements
- B. Reduced effort in the maintenance of employee records

- C. Enhanced screen display of employee data
- D. Improved security of confidential payroll

Correct Answer: B

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**QUESTION 5**

Which of the following would NOT be an asset account?

- A. Work-in-progress
- B. Cash
- C. Employee receivables
- D. Wages payable

Correct Answer: D

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**QUESTION 6**

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 7**

An employee earns \$9 per hour and an additional 10 cents per hour for hours worked after 7:00 p.m. If an employee works from 3:00 p.m. to 11:00 p.m., Monday through Friday, what is the employee's weekly gross pay under the Fair Labor Standards Act?

- A. \$360
- B. \$362
- C. \$364
- D. \$361

Correct Answer: B

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**QUESTION 8**

If an employee fails to furnish the employer with a Form W-4, the employer is required to withhold federal income tax at the rate of:

- A. Single and 1 allowance
- B. Single and 0 allowances
- C. Married and 0 allowances
- D. Married and 2 allowances

Correct Answer: B

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**QUESTION 9**

The primary responsibility of Professional Employer Organizations is:

- A. Determining the client's products and services
- B. Establishing their client's FEIN
- C. Leasing the buildings and fixtures
- D. Co-employment of their client's employees

Correct Answer: D

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**QUESTION 10**

Bass Biting Company operates bait, tackle and boat sales store employing 12 full time clerks and salespeople in addition to the owner and his family members. Occasionally, Bass Biting assigns special work to individuals other than its regular employees and family members. Only two employees, George the President, and Earl, a salesperson, receive group-term life insurance. The value of each of their group-term life benefit is \$93 per month, and \$23 per month after excluding the first \$50,000 of coverage. How much is exempt from wages?

- A. \$0
- B. \$93.00
- C. \$186.00
- D. \$46.00

Correct Answer: A

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**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

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#### QUESTION 12

An employer may accept a child support order directly served from another state without risk of liability under which of the following laws?

- A. ERISA
- B. URESA
- C. OCSE
- D. UIFSA

Correct Answer: D

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#### QUESTION 13

Which of the following is most likely to be included in expenses on an organization's financial statement?

- A. Wages payable in subsequent month
- B. Cash
- C. Company-matched Social Security tax paid to IRS
- D. Wages payable in subsequent year

Correct Answer: C

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#### QUESTION 14

When paying supplemental wages along with regular wages WITHOUT specifying the amount of each, how would a company determine the amount of income tax to withhold from the supplemental wages if the employee has been paid no supplemental wages so far during the year and the supplemental wage payment is no more than \$1,000?

- A. Withhold income tax as if the total were a single payment for a regular payroll period.
- B. Withhold a flat 25% from the supplemental wages and withhold from regular wages using the appropriate table.
- C. Withhold a flat 25% from the supplemental wages.
- D. Compute income tax withholding on the regular wages separate from the supplemental wages

Correct Answer: A

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#### QUESTION 15

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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