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APA CPP-Remote

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QUESTION NO: 1

Documenting payroll policies and procedures will provide all of the following results EXCEPT:

- A. a mechanism for educating payroll partners, suppliers, and customers
- B. assurances of payroll personnel competency and performance
- C. a tool for assessing internal business controls
- D. a vehicle for improving processes

ANSWER: B

QUESTION NO: 2

Employees who are not eligible for direct deposit and receive paychecks sent through the mail are constructively paid:

- A. when the checks are delivered
- B. on the check date
- C. when the checks are cashed
- D. when the checks were postmarked

ANSWER: A

QUESTION NO: 3

An employer is allowed under deferral law to pay overtime for all hours worked over 80 in a biweekly period. In what type of industry is this employer likely to be engaged?

- A. Manufacturing
- B. Health care
- C. State or local law enforcement
- D. Retail

ANSWER: B

QUESTION NO: 4

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

ANSWER: B

QUESTION NO: 5

Which of the following is one of the purposes of a job description?

- A. Illustrates the position in relation to others in the organization
- B. Outlines individual performance goals for next fiscal year
- C. Describes incumbent's obligations to pay appropriate federal, state, and local taxes while holding the position
- D. Provides implementation plan for conversion to new system

ANSWER: A

QUESTION NO: 6

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

- A. Computers and other hardware are kept in climate controlled rooms
- B. Forms W-9 are obtained for all independent contractors
- C. A check list is created of sequential activities to run the payroll
- D. Job descriptions are updated as the incumbents of the jobs change

ANSWER: C

QUESTION NO: 7

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

ANSWER: D

QUESTION NO: 8

The penalty for failure to withhold wages under a federal tax levy notice is:

- A. 75% of the amount not withheld
- B. 100% of the amount not withheld
- C. 150% of the amount not withheld
- D. 50% of the amount not withheld

ANSWER: D

QUESTION NO: 9

Use of which of the following contributes to the security of the payroll system?

- A. Field level access restriction
- B. Aggregate withholding
- C. Reversal entry
- D. Quality program

ANSWER: A

QUESTION NO: 10

Employee Cindy's employer remits to her payment of \$620 in 2009 for substantiated meal expenses she incurred while moving from her old residence to her new work location. What amount of this expense, if any is excluded from Cindy's federal taxable wages?

- A. \$0
- B. \$310
- C. \$620
- D. \$496

ANSWER: A

QUESTION NO: 11

To exhibit good customer service skills, payroll staff must understand and be able to explain:

- A. benefits enrollment techniques
- B. system design decisions
- C. strategic departmental direction
- D. payroll forms

ANSWER: D**QUESTION NO: 12**

Which of the following would NOT be correct in the treatment of deceased workers' wages, assuming the wages are paid in the year after the workers' death?

- A. Report payment in box1 of Form W-2
- B. Payment is exempt from FITW
- C. Report payment in box 3 of Form 1099
- D. Payment is exempt form FICA and FITW

ANSWER: A**QUESTION NO: 13**

Under NACHA rules, employers are advised to retain a copy of the employee's written authorization for direct deposit for at least:

- A. 3 years
- B. 2 years
- C. 1 year
- D. 4 years

ANSWER: B**QUESTION NO: 14**

Under the FLSA, employees working in the New England states for a product distributor are entitled to which of the following overtime pay benefits?

- A. Overtime is paid for all hours worked over 8 per day
- B. Compensatory pay is allowed for hours over 80 in a biweekly pay period
- C. Double time is paid for work on holidays
- D. Overtime is paid for hours worked over 40 in a work week

ANSWER: D

QUESTION NO: 15

Which of the following would NOT be defined as a tax-deferred benefit?

- A. Non qualified plan contributions
- B. 403(b) pretax contributions
- C. 401(k) pretax contributions
- D. 125 pretax contributions

ANSWER: D