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## QUESTION NO: 1

An employee is terminated with 3 workdays remaining in a month. The employee earned an annual salary of \$24,000 and was paid semimonthly. What is the regular compensation due this employee for the final pay period?

- A. \$800.00
- B. \$869.57
- C. \$782.61
- D. \$723.07

**ANSWER: D**

## QUESTION NO: 2

Which of the following forms must the employer receive as authorization to discontinue withholding under a federal tax levy notice?

- A. 668-D
- B. 2678
- C. I-9
- D. 668-W(c)

**ANSWER: A**

## QUESTION NO: 3

A report has been requested that is NOT a standard report from the system. This type of report is called a (n):

- A. batch system report
- B. integrated report
- C. edit report
- D. ad-hoc report

**ANSWER: D**

## QUESTION NO: 4

Which of the following would NOT be an asset account?

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

**ANSWER: B**

## QUESTION NO: 5

The entry to recorded an employee's repayment of a salary advance is (employee repays advance by personal check):

- A. Debit accounts receivable, credit cash
- B. Debit salary expense, credit accounts receivable
- C. Debit accounts receivable, credit cash
- D. Debit cash, credit accounts receivable

**ANSWER: D**

## QUESTION NO: 6

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: 7

All of the following data elements are required to be maintained in the employee master file EXCEPT:

- A. birth date
- B. marital status
- C. occupation
- D. social security number

**ANSWER: B**

## QUESTION NO: 8

A statutory employee's pay is subject to which of the following taxes?

- A. None
- B. Federal income tax, Social Security, and Medicare
- C. Social Security, Medicare and FUTA
- D. Federal income tax

**ANSWER: C**

## QUESTION NO: 9

Techniques for conducting periodic physical payouts:

- A. vary by wage class and compensation level
- B. are the same for all employees
- C. vary for some employees such as telecommuters
- D. vary by whether the employee is paid by check or direct deposit

**ANSWER: B**

## QUESTION NO: 10

Which of the following is the primary purpose of an employee's performance review?

- A. To present a comparison of the salary of the employee to that of others in the department
- B. To encourage performance that is on task with established goals
- C. To convey the company's financial goals for the next fiscal year
- D. To document the justification for terminating an employee

**ANSWER: B**

## QUESTION NO: 11

The form used to report wages paid to nonresident aliens that are exempt from federal income tax under a treaty is:

- A. W-2
- B. 1042-S
- C. 5500
- D. W-8BEN

**ANSWER: B**

## QUESTION NO: 12

In a customer service situation, Payroll should:

- A. get in the last word
- B. avoid addressing stressful issues
- C. assure the caller everything is okay, even when it's not
- D. remain assertive and stays focused

**ANSWER: D**

## QUESTION NO: 13

Beth, who works for Nugget Productions, is enrolled in the company's cafeteria plan. Beth adopts a child in august, and requests a change in her election under the cafeteria plan. What is the action that may be taken?

- A. The employer will increase Beth's deduction retroactively to the child's date of birth
- B. There can be no change to Beth's deduction until the first quarter
- C. Beth may change her election due to the change in family status
- D. Nugget Products will suspend Beth's deduction until the first quarter

**ANSWER: C**

## QUESTION NO: 14

Under the existing NACHA rules, amounts transmitted to the RDFI by 5:00 p.m. the day before payday must be posted to employees' accounts no later than:

- A. The evening before payday
- B. The end of the business day on payday

- C. The opening of the business day on payday
- D. Two days before payday

**ANSWER: C**

## QUESTION NO: 15

Which of the following benefits is allowable in an 125 plan?

- A. Disability insurance
- B. Educational assistance
- C. 403(b)
- D. Transportation fringe benefits

**ANSWER: A**