



CPP-REMOTE^{Q&As}

Certified Payroll Professional

Pass APA CPP-REMOTE Exam with 100% Guarantee

Free Download Real Questions & Answers **PDF** and **VCE** file from:

<https://www.geekcert.com/cpp-remote.html>

100% Passing Guarantee
100% Money Back Assurance

Following Questions and Answers are all new published by APA Official Exam Center

-  **Instant Download** After Purchase
-  **100% Money Back** Guarantee
-  **365 Days** Free Update
-  **800,000+** Satisfied Customers





QUESTION 1

In the context of fringe benefits, the term "discriminatory plan" refers to a plan that disproportionately favors:

- A. An ethnic group
- B. An age group
- C. A sex
- D. The highly paid

Correct Answer: D

QUESTION 2

In 2010, an individual worked for three employers during the calendar year, earning \$38,000, \$39,000, and \$35,000 respectively. What is the total amount of social security and Medicare taxes that should be withheld from the employee's wages by the three employers?

- A. \$8,170.20
- B. \$8,245.60
- C. \$8,586.00
- D. \$6,944.00

Correct Answer: C

QUESTION 3

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

QUESTION 4

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

QUESTION 5

Which of the following records MUST be kept for four years?

- A. OSHA records
- B. time cards
- C. voided payroll checks
- D. hours worked

Correct Answer: C

[CPP-REMOTE PDF Dumps](#) [CPP-REMOTE VCE Dumps](#) [CPP-REMOTE Study Guide](#)