



Free Questions for **CPP-Remote**
Shared by **Gallegos** on **12-12-2023**

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Question 1

Question Type: MultipleChoice

All of the following types of compensation are subject to social security tax EXCEPT:

Options:

- A- tips under \$100
- B- deferred bonus
- C- third-party sick pay up to \$3,000
- D- workers' compensation benefits



Answer:

D

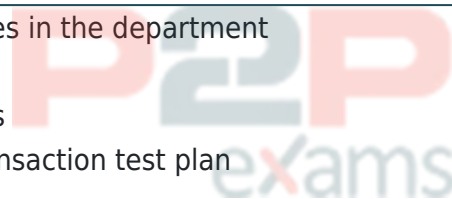
Question 2

Question Type: MultipleChoice

What is the payroll department manager responsible for in a company with strong internal controls?

Options:

- A- assuring segregation of duties in the department
- B- developing company policy
- C- initiating payroll transactions
- D- writing the internal audit transaction test plan



Answer:

A

Question 3

Question Type: MultipleChoice

Which of the following elements is essential to a disaster recovery plan?

Options:

- A- an excess supply of checks and direct deposit stubs
- B- a compatible off-site remote location to produce payrolls
- C- detailed documentation of current company policies
- D- a procedure for limiting security system access

Answer:

A

Question 4

Question Type: MultipleChoice

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 EE has been paid no supplemental wages so far during the year and the supplemental wage payment is no more than \$1,000,000?

Options:

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

Answer:

C

Question 5

Question Type: MultipleChoice

The process of balancing multiple time sheets within a specified pay period utilizes a procedure known as:

Options:

- A- batch totaling
- B- excepting reporting
- C- system documentation
- D- reconciliation

Answer:

A

Question 6

Question Type: MultipleChoice

What is the purpose of the payroll accrual entry?

Options:

- A- to recognize expenses in the period in which they were incurred
- B- to reverse an entry made in error
- C- to recognize expenses in the period in which they were paid
- D- to reverse an entry from a previous period

Answer:

A

Question 7

Question Type: MultipleChoice

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

Options:

- A- scheduling flexibility
- B- user groups
- C- security

D- control of the system

Answer:

B

Question 8

Question Type: MultipleChoice

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



Options:

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

Answer:

D



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