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# APA

## CPP-Remote

### Certified Payroll Professional

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# Latest Version: 6.0

## Question: 1

Which of the following features is LEAST likely to be considered when looking at the security of a new payroll system?

- A. regular data back-up and storage
- B. protection against computer viruses
- C. limited system access
- D. system edits

**Answer: D**

## Question: 2

Company deadlines for payroll data input documents are essential for:

- A. timely processing of the payroll
- B. accurate entry of data
- C. guaranteeing that all information is processed
- D. adequate auditing purposes

**Answer: A**

## Question: 3

The BEST reason for tracking pay-related problem statistics is to enable Payroll to:

- A. identify root causes and take actions to prevent similar recurrences
- B. apologize to clients in a more professional manner
- C. direct problems to those who caused the problem
- D. justify more resources to handle more problems

**Answer: A**

## Question: 4

With regard to EEs' reported tips, the ER must:

- A. withhold and pay only the EEs' portion of FICA taxes on tips
- B. report tax on tips separately when making an employment tax deposit
- C. report tips as wages on Form W-2 and pay the ER portion of FICA taxes
- D. report and pay the ER portion of FICA taxes on the portion of cash tips above the federal minimum wage

**Answer: C**

### Question: 5

Transactions are recorded in chronological order into books of original entry called:

- A. registers
- B. vouchers
- C. invoices
- D. journals

**Answer: D**



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