

# CPP-REMOTE<sup>Q&As</sup>

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#### QUESTION 1

Which of the following is not likely to be included in payroll documentation?

- A. Auditors\' Questionnaire
- B. Proofing and Balancing Payroll
- C. Tax Set Up
- D. Correcting Errors

Correct Answer: A

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#### QUESTION 2

Which of the following statements describes a self-insured workers\' compensation plan?

- A. The employer funds the workers\' compensation payments
- B. The state pays the workers\' compensation payments
- C. The wages will continue as if the employee is still working
- D. The individual employee is responsible for his own insurance

Correct Answer: A

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#### QUESTION 3

The final due date for the second quarter Form 941, assuming that the employer paid all taxes on time is:

- A. August 10
- B. June 30
- C. July 10
- D. July 31

Correct Answer: A

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#### QUESTION 4

Which of the following employee\'s wages is likely to be subject to FUTA?

- A. A parent employed by his or her child
- B. A spouse employed by spouse

- C. A child under age 21 employed by parent
- D. A statutory employee

Correct Answer: D

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#### QUESTION 5

Which of the following statements is CORRECT regarding a federal tax levy?

- A. It does not have to be honored if any other garnishments have been served.
- B. It is limited only by the amount of the employee's net pay
- C. It is continued each pay period until a release of levy is received.
- D. It requires a new order for each pay period.

Correct Answer: C

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#### QUESTION 6

Each month ABC Company records the amount of after-tax long-term disability (LTD) insurance purchased by its employees who elected to purchase this insurance. The deduction is equal to the cost of the insurance. In the month following the deduction, the insurance company invoices ABC Company. ABC then pays the invoice. At the end of April, the balance in the LTD general ledger liability account is \$438.40. What does this balance represent?

- A. Amounts paid to the insurance company
- B. Over-payments to the insurance company
- C. Amounts that have been deducted but not paid to the insurance company
- D. Amounts deducted from employees who have terminated employment

Correct Answer: C

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#### QUESTION 7

Which of the following is not a by-product of documentation?

- A. Simplified training
- B. Consistency
- C. Reference material
- D. Firewall violation prevention

Correct Answer: D

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### QUESTION 8

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

Correct Answer: B

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### QUESTION 9

To build morale and motivate staff, a manager must:

- A. delegate accountability to staff members
- B. gives good reviews and raises
- C. be sincere and specific with praise
- D. reward "stars" and promote competition within the team

Correct Answer: C

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### QUESTION 10

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

Correct Answer: D

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### QUESTION 11

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. How should this reimbursement be reported on Cindy's 2009 federal W-2?

- A. Box 1 only
- B. Boxes 1, 3, 5, and 12
- C. Boxes 1, 3, and 5
- D. Box 12 only

Correct Answer: C

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#### QUESTION 12

Bass Biting Company operates bait, tackle and boat sales store employing 12 full time clerks and salespeople in addition to the owner and his family members. Occasionally, Bass Biting assigns special work to individuals other than its regular employees and family members. Bass Biting engaged a carpenter, Jim to build a boat dock so that customers could access the shop via boat. Jim has several docks in progress for other local merchants. Bass Batting's dock took 4 days to build, 13 hours each day. Bass Biting paid Jim \$500 for 4 days' work. Calculate overtime due Jim under FLSA.

- A. \$57.72
- B. \$557.44
- C. \$0
- D. \$173.04

Correct Answer: C

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#### QUESTION 13

Which of the following general ledger accounts is integral to a quarterly deposit reconciliation?

- A. Accrued wages payable
- B. Salary cash
- C. Tax liabilities
- D. Payroll cash

Correct Answer: C

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#### QUESTION 14

Which of the following is the first step on goal-setting?

- A. Ask other department managers for copies of their written plans
- B. Review the department members' performance appraisals

C. Develop a plan of action

D. Obtain salary history for all staff members

Correct Answer: C

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**QUESTION 15**

For how many years must the employer's copy of Form 940 be retained?

A. 2

B. 5

C. 3

D. 4

Correct Answer: D

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