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**APA**

**APA-CPP**

*Certified Payroll Professional*



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Question: 140

Which of the following agencies would most likely enforce rules governing the number of days following the close of the payroll period that employees must be paid?

- A. Social Security Administration
- B. State labor department
- C. State workers' compensation board
- D. Internal Revenue Service

Answer: B

Question: 141

The term used to describe the breaking away from traditional theories and perceptions is:

- A. Doctrinaire approach
- B. Cognitive deviation
- C. Pygmalion effect
- D. Paradigm shift

Answer: D

Question: 142

The entry to record a salary advance to an employee is:

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

Answer: C

Question: 143

The entry to record an employee's repayment of a salary advance is (salary advance is deducted on a pretax basis from regular wages):

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

Answer: C

Question: 144

Which of the following would not be included in the job description of a payroll specialist?

- A. Sorting checks and deposit statements for distribution
- B. Calculating bonus and severance pay
- C. Crafting policy for employee benefits
- D. Entering direct deposit information

Answer: C

Question: 145

For IRS purposes, the payroll register should be retained for a period of not less than how many years?

- A. 4
- B. 11
- C. 3
- D. 2

Answer: A

Question: 146

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

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

Answer: C

Question: 147

Form 5500 reporting would be required for which of the following stock plans?

- A. Restricted stock
- B. ESOP (employee stock ownership plan)
- C. ISO (incentive stock option)
- D. NSO (nonincentive stock option)

Answer: B

Question: 148

A cross-functional work team is an important element of:

- A. Claim of right
- B. Business process reengineering
- C. Management by objective
- D. Benchmarking

Answer: B

Question: 149

Which of the following is an example of a system edit?

- A. The payroll specialist re-enters an employee's ZIP code

- B. An on-line message alerts the user that a 401(k) deduction percent higher than the company allows was entered.
- C. The system has an on-line report writer
- D. A special panel or screen is used to input corrections

Answer: B

Question: 150

In 2009, an on-line payroll system alerts the payroll specialist entering data that an employee has a birthdate fo 1996 or after. What might this indicate?

- A. Employee may have been hired in violation of child labor laws
- B. A special Form W-4 is required each year for that employee
- C. Employee is exempt from federal income tax
- D. The employer may be able to suspend deductions of Social Security and Meidcare

Answer: A



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