

# **The Payroll Source CPP Practice Exam With Complete Questions And Answers**

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. system edits

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. timely processing of the payroll

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. identify root causes and take actions to prevent similar recurrences

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. report tips as wages on Form W-2 and pay the ER portion of FICA taxes

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

- a. registers
- b. vouchers
- c. invoices
- d. journals - Answer d. journals

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