

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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basic functions of payroll through to year end and management Proposed chapters include Part One Basic Functions of the Payroll Department 1 Time Records 2 Form W 4 3 New Hires 4 Errors and Corrections 5 Tax Deposits and Reporting 6 Garnishments Part Two Staffing the Payroll Department 7 Creating a First Rate Payroll Department 8 Managing the Staff 9 Staff Motivation and Morale 10 Working with Human Resources and other Departments Part Three Management Issues 11 Customer Service 12 Fraud 13 Dealing with the Internal Revenue Service 14 Handling Department of Labor Audits 15 Compliance Issues 16 Research Needs Part Four Benefits and the Payroll Department 17 Should Payroll Handle the Company's Benefits 18 Year End and Year Beginning Issues Part Five Payroll Systems 19 Objectives of a Computerized Payroll System 20 Interfacing and Integration 21 Selecting a Computerize Payroll System 22 Controls and Security for the Payroll System 23 Disaster Recover a Must 24 Time and Attendance Systems 25 Employee Self Service Systems Part Six Paying Employees 26 Paper Checks are Still an Option 27 Direct Deposit 28 Paycards Part Seven Year End 29 Start Year End Off With a Memo 30 Year End Teams 31 Check Lists 32 Reconciliation of Payroll at Year End 33 Form W 2 Part Eight Payroll and the New Year 34 Setting Up the Payroll System for the New Year 35 Setting Up the Payroll Department for the New Year Part Nine Professionalism and the Payroll Department 36 What is a CPP 37 Why you should become one 38 Studying for the test 39 Ongoing training 40 Professional organizations

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Mitchell-George,2017-01-03 The 2017 Revised Edition of American Payroll Association APA Basic Guide to Payroll is an invaluable resource that helps you stay up to date answer employees questions and train your staff Payroll professionals need to be 100 percent compliant with a host of legislative and regulatory requirements The 2017 American Payroll Association Basic Guide to Payroll delivers plain English explanations of payroll laws and regulations you need to deal with these uncertainties as well as what we know Payroll will face in 2017 Accelerated due date to submit Forms W 2 to SSA Higher salary requirements for employees to be exempt from overtime Increased penalties for FLSA violations 2017 indexed amounts for benefits and pensions New regulations eliminating automatic extension to file Form W 2 Update on certified professional employee organizations A new de minimis safe harbor for Forms W 2 New per diem rates for 2017 Here are just some of the challenges payroll professionals face in 2017 Increased concern by the IRS about tax related identity theft and refund fraud is affecting employers New regulations for white collar employees may affect how and what you pay employees

The Department of Labor DOL has concluded that most workers are employees impacting how you may have classified independent contractors in the past Plus you never know what else the IRS Congress and the courts have in store for Payroll

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