

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

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**QUESTION 1**

An example of procedure is:

- A. Employees receive their hourly rate of pay for hours spent in jury service
- B. Overtime is paid at double time for work performed on Sundays
- C. Employees may take unused vacation from the current year in the first quarter of the subsequent year
- D. Time cards are filed by the cost center in the records room

Correct Answer: D

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**QUESTION 2**

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 3**

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. Employee Lois was a bait and tackle shop clerk until she retired on June 30. Lois returned to the bait and tackle shop to perform clerical duties on August 15 and worked through Labor Day to assist Bass Biting through its busy season. Determine Lois\' employment status with Bass Biting

- A. Statutory nonemployee
- B. Independent contractor
- C. Nonstatutory employee
- D. Employee

Correct Answer: D

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### QUESTION 4

The employer must withhold FICA and federal income taxes, and pay FUTA tax, when the employee's tips exceed what amount?

- A. \$50 per month
- B. \$50 per year
- C. \$20 per month
- D. \$20 per year

Correct Answer: C

### QUESTION 5

CC's Construction Company				
Employee	Hire Date	Monthly Salary	401(k) % of Salary	125 Cafeteria Elections
David	06/01/09	\$5,000.00	3.00%	\$100/month medical
Karen	12/19/05	\$4,200.00	7.00%	\$100/month medical \$100/month health care FSA
Alan	03/18/07	\$7,300.00	4.00%	\$50/month medical
Sue	03/01/09	\$3,900.00	0.00%	does not participate
Douglas	12/21/02	\$15,000.00	12.00%	\$150/month medical \$415/month dependent care FSA
Christy	11/01/09	\$3,000.00	0.00%	does not participate

What is the amount reported in box 12, and what code is used?

- A. C 4,980
- B. D 24,582
- C. C 10,480
- D. D 29,682

Correct Answer: B

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