Payroll Applicant Screening Sample Test

Tier 4 - CPP Level

Tier Overview

For high-level payroll professionals with advanced technical knowledge and certification-level payroll competency.

Sample Questions

1. **Calculated:** An employee works 15 hours at $20.00 and 30 hours at $26.00 in the same workweek, plus 5 overtime hours. Using the weighted average concept, what is the regular rate of pay?
2. **Short Answer:** Why is the timing of third-party sick pay reporting significant for payroll tax compliance?
3. **True/False:** Failing to correctly distinguish taxable and nontaxable reimbursements can affect both wages reported and payroll tax liability.
4. **Short Answer:** Why must payroll validate year-end taxable wage balances before issuing Forms W-2?
5. **Multiple Choice:** In a multi-state payroll situation, what should generally be reviewed first before determining withholding treatment?
   A. State nexus, work location, and residency facts B. The employee's direct deposit form C. Prior-year vacation balance D. The company handbook cover page
6. **Short Answer:** Why do both timely deposits and accurate tax reporting matter in payroll compliance?

Answer Key Snippet: 1-$24.00 | 3-True | 5-A

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