

CP Practice Test Questions and Answers

1. What does CP certification typically refer to in business?

- A) Computer Programming
- B) Certified Paralegal
- C) Certified Payroll Professional
- D) Customer Protection

2. Which law primarily governs federal payroll tax withholdings?

- A) Fair Labor Standards Act
- B) Federal Insurance Contributions Act
- C) Employee Retirement Income Security Act
- D) Family and Medical Leave Act

3. What is the current FICA tax rate for Social Security?

- A) 5.2%
- B) 6.2%
- C) 7.2%
- D) 8.2%

4. How often must federal payroll tax deposits be made for most employers?

- A) Daily
- B) Weekly
- C) Semi-weekly or monthly
- D) Quarterly

Answers: 1-C 2-B 3-B 4-C

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