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QUESTION 1

How long should employers keep payroll records beyond legal requirements

- A. 2 years
- B. 3 years
- C. 4 years
- D. as long as the company needs the records

Correct Answer: D

QUESTION 2

Which of the following employee benefits is taxable compensation?

- A. workers compensation benefits
- B. health savings account
- C. sick pay
- D. qualified transportation fringes

Correct Answer: C

QUESTION 3

Under what conditions can an employee claim exemption from withholding on form W4?

- A. receiving overtime pay
- B. had no tax liability last year and expects no tax liability this year
- C. anticipates receiving a bonus
- D. an employee takes her first job

Correct Answer: B

QUESTION 4

Checking inputs or outputs against predetermined constraints is called:

- A. internal control
- B. validity edit



C. system safeguard

D. parallel test

Correct Answer: B

QUESTION 5

What authority controls the frequency with which employees must be paid?

A. state laws

B. FLSA rules

C. Local laws

D. IRS rules

Correct Answer: A

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