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QUESTION 1

The general term that describes the ability for employees to make changes to certain data in their own records within the payroll or HR system is called:

- A. Employee empowerment
- B. Enabled systems
- C. Employee self-service
- D. Extranet

Correct Answer: C

QUESTION 2

A report has been requested that is NOT a standard report from the system. This type of report is called a (n):

- A. batch system report
- B. integrated report
- C. edit report
- D. ad-hoc report

Correct Answer: D

QUESTION 3

If an employee fails to furnish the employer with a Form W-4, the employer is required to withhold federal income tax at the rate of:

- A. Single and 1 allowance
- B. Single and 0 allowances
- C. Married and 0 allowances
- D. Married and 2 allowances

Correct Answer: B

QUESTION 4

Under the FLSA, employees working in the New England states for a product distributor are entitled to which of the following overtime pay benefits?



- A. Overtime is paid for all hours worked over 8 per day
- B. Compensatory pay is allowed for hours over 80 in a biweekly pay period
- C. Double time is paid for work on holidays
- D. Overtime is paid for hours worked over 40 in a work week

Correct Answer: D

QUESTION 5

In 2010, an individual worked for three employers during the calendar year, earning \$38,000, \$39,000, and \$35,000 respectively. What is the total amount of social security and Medicare taxes that should be withheld from the employee's wages by the three employers?

- A. \$8,170.20
- B. \$8,245.60
- C. \$8,586.00
- D. \$6,944.00

Correct Answer: C

QUESTION 6

The term Workforce Management refers to:

- A. Third party background check services
- B. Time management
- C. Recruiting services
- D. Management of employee business functions

Correct Answer: D

QUESTION 7

At the time that wages are paid, an advance payment of EIC would be recorded as:

- A. Debit FIT payable, credit cash
- B. Debit cash, credit EIC payable
- C. Debit EIC payable, credit FICA payable
- D. Debit EIC payable, credit cash



Correct Answer: D

QUESTION 8

Which of the following records MUST be kept for four years?

- A. OSHA records
- B. time cards
- C. voided payroll checks
- D. hours worked

Correct Answer: C

QUESTION 9

All of the following items qualify as a de minimis fringe benefit EXCEPT:

- A. occasional parties and picnics for employees
- B. traditional holiday gifts, such as food items
- C. group legal services worth less than \$70 annually
- D. occasional supper money for working overtime

Correct Answer: C

QUESTION 10

Which of the following employees' wages is likely to be exempt from FICA?

- A. A parent working for a child
- B. A spouse working for a spouse
- C. A statutory employee
- D. A child under age 18 employed by a parent

Correct Answer: D

QUESTION 11

On what form must mistakenly paid wages, for which no repayment is made, be reported?

- A. 1099-R



B. W-2

C. W-4

D. 1099-MISC

Correct Answer: B

QUESTION 12

Federal tax withheld from a distribution of \$50,000 from a qualified retirement plan paid directly to a retiree age 65 is:

A. \$14,000

B. \$10,000

C. \$0

D. \$15,500

Correct Answer: B

QUESTION 13

Under the special accounting rule, employers may treat benefits earned near the end of the year as having been earned in the subsequent year for tax and reporting purposes. Benefits for which month(s) may be treated as having been earned in the following tax year?

A. November and December

B. The last 3 months of the year

C. The last 6 months of the year

D. December only

Correct Answer: A

QUESTION 14

Which of the following is most likely to be included in expenses on an organization's financial statement?

A. Wages payable in subsequent month

B. Cash

C. Company-matched Social Security tax paid to IRS

D. Wages payable in subsequent year

Correct Answer: C



QUESTION 15

Another term for service bureaus is:

- A. Preprocessor
- B. Microprocessor
- C. Business process outsourcer
- D. Prototype

Correct Answer: C

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