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Question 1

Question Type: MultipleChoice

The proper handling of a stop payment includes all of the following steps EXCEPT:

Options:

- A- reversing the direct deposit
- B- canceling the payment in the payroll system
- C- notifying the bank account reconciliation EEs
- D- documenting the reason for the transaction

Answer:

A

Question 2

Question Type: MultipleChoice

Which of the following statements describes a self-insured workers' compensation plan?

Options:

- A- The state pays the workers' compensation payments.
- B- The ER funds the workers' compensation payments.
- C- The wages will continue as if the EE is still working.
- D- The individual EE is responsible for his own insurance.

Answer:

B

Question 3

Question Type: MultipleChoice

A payroll department manager should assure:

Options:

- A- an independent mission statement
- B- appropriate training and equipment resources for staff members
- C- immediate enactment of EE suggestions
- D- top payment of staff

Answer:

B

Question 4

Question Type: MultipleChoice

All of the following factors are advantages of having an in-house developed payroll/HR system EXCEPT:

Options:

- A- scheduling flexibility

- B- user groups
- C- security
- D- control of the system

Answer:

B

Question 5

Question Type: MultipleChoice

What does it mean if, at the end of an accounting period, a company has a debit balance in a liability account?

Options:

- A- The company has underdeposited taxes withheld from EE wages.
- B- The company has not yet paid the third party.
- C- The company has withheld too much from the EE.
- D- The company has paid to a third party more than was withheld from the EE.

Answer:

D

Question 6

Question Type: MultipleChoice

EE deferrals under section 401(k) are subject to which taxes?

Options:

- A- FIT and FICA taxes
- B- FICA only taxes
- C- FICA and FUTA taxes
- D- FIT, FICA, and FUTA taxes

Answer:

C

Question 7

Question Type: MultipleChoice

Which of the following items determines the disposition of unclaimed wages?

Options:

- A- state law only
- B- federal law only
- C- federal and state law
- D- no recognized procedures exist

Answer:

A

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