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Fundamental Payroll Certification

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QUESTION 1

All of the following are payroll control procedures EXCEPT:

- A. external audits
- B. edits
- C. system selection
- D. security

Correct Answer: C

QUESTION 2

All of the following statements are correct regarding online processing EXCEPT:

- A. the data is changed immediately
- B. the system is interactive
- C. the operator can communicate with the system as the data is being processed
- D. the data to be processed may be batched

Correct Answer: C

QUESTION 3

An employee earns \$40,000 annually. claiming single with no entries on lines 2,3, or 4 on her 2020 form W4, she contributes \$6,000 annually to her 401k. How much must be withheld for federal income tax, social security, and or medicare tax on contribution?

- A. \$0
- B. \$459
- C. \$918
- D. \$1,779

Correct Answer: B

QUESTION 4

One of the options in an employee's cafeteria benefit plan is a dependent care flexible spending account. He earmarked \$100 per month to the account to pay for child care but spend only \$1000 by the end of the plans grace period. at the end of the grace period, what happens to the \$200 left in the account?

- A. the amount is forfeited
- B. it will be added to his taxable income
- C. he can use it to "buy" an additional benefit
- D. it will carry over to the next year

Correct Answer: A

QUESTION 5

When should an employer remind employees to complete an amended Form W4 if their filing status or filing circumstances have changed?

- A. it is not the employer's responsibility
- B. by December 31 of each year
- C. on an employee's anniversary date with the employer
- D. by Dec 1 of each year

Correct Answer: D

QUESTION 6

If a state wage and hour law requires that a nonexempt employee be paid an overtime premium when the employee works more than 8 hours in a day and the employee works the following schedule, how many overtime hours must the employee be paid?

sun-5 mon-7 tues-6 weds-8 thurs-10 fri-8 sat-6

- A. 0
- B. 2
- C. 10
- D. 14

Correct Answer: C

QUESTION 7

All of the following types of payments are included in the regular rate of pay calculation except:

- A. a production bonus to be paid in June which the employer announced in Jan

- B. an agreement with the union to pay one half of one weeks salary to workers with over 5 years of services
- C. a traditional \$50 gift certificate which the firm has paid for the past 5 years during holiday season
- D. shift differential for working the 4pm to midnight shift

Correct Answer: C

QUESTION 8

In 2020, an employer must pay social security tax on an employees wages up to:

- A. 127,200
- B. \$128,400
- C. 132,900
- D. 137,700

Correct Answer: D

QUESTION 9

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 10

Which of the following events would require an employee to fill out an amended form w4 within 10 days of its occurrence?

- A. employee becomes legally separated from his or her spouse who was claimed as a dependent
- B. employees spouse quits job to stay home with a new baby
- C. death of a spouse
- D. adoption of a kid

Correct Answer: A

QUESTION 11

The federal minimum wage is used when figuring the amount to withhold for a creditor garnishment

- A. TRUE
- B. False

Correct Answer: A

QUESTION 12

What is the employer's social security tax rate in 2020?

- A. 1.45%
- B. 6.2%
- C. 7.65%
- D. 12.4%

Correct Answer: B

QUESTION 13

All of the following statements about FLSA overtime regulations are true EXCEPT:

- A. a bonus paid under a union contract is included in the regular rate of pay
- B. a holiday bonus, paid at the discretion of the employer is excluded from the regular rate of pay
- C. the weeks regular rate of pay must include shift premiums
- D. employers must pay overtime when employees work more than 8 hours in a workday.

Correct Answer: D

QUESTION 14

What does an employer use to calculate the amount to withhold for a child support withholding order?

- A. disposable pay
- B. net pay
- C. take home pay
- D. taxable wages

Correct Answer: A

QUESTION 15

Internal control procedures include all of the following except:

- A. system interfaces
- B. rotation of duties
- C. segregating jobs
- D. account reconciliation

Correct Answer: A

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