### Payroll Accounting 2019 29th Edition Bieg Test Bank

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### Chapter 1 Achievement Test

1. The Fair Labor Standards Act sets the current minimum wage at \$7.50 per hour.

a. True

b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.2 - LO: 1
ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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2. The Federal Insurance Contributions Act covers restrictions on the employment of child labor.

a. True

b. False

ANSWER: False
POINTS: 2
DIFFICULTY: Easy

*QUESTION TYPE:* True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.1 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

3. The Federal Income Tax Withholding Law requires that all employment data be kept on file permanently.

a. True

b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.3 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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4. In cases where both federal and state regulations cover the minimum wage for the same employee, the higher of the two rates is always used as the standard minimum wage.

a. True

b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.4 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 5. Those records that are required by the various payroll laws must generally be kept on file for only the current year.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.5 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 6. Unions and employment agencies are excluded from coverage under the Civil Rights Act of 1964.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.6 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

7. Employers' photocopying of new employees' I-9 documents is not required under the Immigration Reform and Control

Act.

a. True

b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.7 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering

Time Estimate-a - 5 min.

Business Program-3 - Analytic

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8. The Age Discrimination in Employment Act protects virtually all workers, but only to the age of 70.

a. True

b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.8 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 9. FICA taxes are levied upon employers only.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.9 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 10. Criminal background checks can be used by employers on all job applicants.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.10 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 11. Most employers are faced with two unemployment taxes—federal and state.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.11 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 12. Every state imposes state unemployment taxes on employers in their state.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.12 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 13. As part of their FMLA, a few states have implemented a paid family leave plan.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.13 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 14. The FUTA tax paid to the federal government is used to pay benefits to the unemployed workers who qualify for the benefits.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.14 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 15. Under the Affordable Care Act, all employers are required to provide insurance coverage for all full-time employees.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate

QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.15 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 16. The information reporting requirements of the Affordable Care Act only involve the filing of each employee's Form W-2.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.16 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 17. Once vested, workers have the right to receive a pension at retirement age, even if they no longer work for that company.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.17 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 18. Under the Family and Medical Leave Act, employers can exempt the highest paid 10 percent of their workforce from its provisions.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

*LEARNING OBJECTIVES:* PAYR.BIEG.14.18 - LO: 3 *ACCREDITING STANDARDS:* AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 19. Under federal law, new-hire reporting also applies to newly hired independent contractors.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.19 - LO: 3

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 20. Form I-9, Employment Eligibility Verification, is completed only by employees who were born outside the United States.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.20 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 21. The deadline for an employee to complete and sign Section 1 of Form I-9 is one year from the date of hire.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.21 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 22. Under the Family and Medical Leave Act, an employer can substitute an employee's earned paid leave for any part of the 12-week family leave.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.22 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 23. Workers' compensation insurance applies only to work-related injury, illness, or death.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.23 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 24. Pre-hire questions pertaining to religion, gender, national origin, or age are allowed when these factors are bona fide occupational requirements for a job.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.24 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 25. If an investigative consumer report is being issued, the applicant must be given a written notice that the information obtained will be used in the employment decision.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.25 - LO: 3

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 26. Employers cannot terminate an employee for providing false information on an application form once the employee begins employment.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

*LEARNING OBJECTIVES:* PAYR.BIEG.14.26 - LO: 2 *ACCREDITING STANDARDS:* AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

- 27. The hiring notice is a record sent to the Payroll Department so that the new employee can be added to the payroll.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.27 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 28. The payroll register is used by employers in preparing Form W-2, the wage and tax statement sent to each employee at year-end.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.28 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 29. The payroll register is used to provide the information needed to record the payroll entries made in the journal on each payday.
  - a. True
  - b. False

ANSWER: True POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.29 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 30. The FLSA requires all employees to be paid weekly or biweekly.
  - a. True
  - b. False

ANSWER: False POINTS: 2

DIFFICULTY: Moderate
QUESTION TYPE: True / False

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.30 - LO: 2

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 31. Which of the following is not a provision of the Fair Labor Standards Act (FSLA)?
  - a. Restricts the employment of child labor
  - b. Sets minimum wage
  - c. Forbids discrimination in hiring
  - d. Mandates equal pay for equal work, regardless of gender
  - e. All are provisions of FSLA

ANSWER: c
POINTS: 5
DIFFICULTY: Easy

*QUESTION TYPE:* Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.1 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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- 32. Which of the following bases for discrimination in employment practices is not covered in Title VII of the Civil Rights Act of 1964 as amended?
  - a. Color
  - b. Religion
  - c. Age
  - d. Sex
  - e. National origin

ANSWER: c
POINTS: 5

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.32 - LO: 3

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 33. Which of the following acts covers employee pension and welfare plans?
  - a. Affordable Care Act
  - b. Federal Insurance Contributions Act
  - c. Age Discrimination in Employment Act
  - d. Family and Medical Leave Act
  - e. Employee Retirement Income Security Act

ANSWER: e
POINTS: 5

DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.33 - LO: 4

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 34. Medicare is a two-part health insurance program that was part of an amendment to what act?
  - a. Federal Insurance Contributions Act
  - b. Federal Income Tax Withholding Law
  - c. Federal Unemployment Tax Act
  - d. Affordable Care Act
  - e. Fair Labor Standards Act

ANSWER: a POINTS: 5

DIFFICULTY: Moderate

QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.34 - LO: 4

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

- 35. Which of the following statements is *not* a provision of ERISA?
  - a. ERISA applies to pension and welfare plans established by any employer engaged in commerce.
  - b. ERISA establishes minimum vesting schedules that protect the workers' benefits.
  - c. ERISA provides that all employees are eligible to set up their own individual retirement accounts.
  - d. ERISA requires each employer to establish a pension plan.
  - e. All of the above are provisions of ERISA.

ANSWER: d POINTS: 5

DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.35 - LO: 4

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

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- 36. Which of the following acts deals with the minimum wage paid to laborers for contractors who supply materials to any agency of the United States?
  - a. Davis-Bacon
  - b. Walsh-Healey Public Contracts
  - c. Federal Insurance Contributions
  - d. McNamara-O'Hara Service Contract
  - e. None of these.

ANSWER: b
POINTS: 5

DIFFICULTY: Moderate

*QUESTION TYPE:* Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.36 - LO: 4

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.

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#### Chapter 1 Achievement Test

- 37. Which of the following forms is used to complete each employee's Form W-2, Wage and Tax Statement?
  - a. Payroll register
  - b. Employee's paycheck
  - c. Change in payroll rate form
  - d. Employee's individual retirement account
  - e. Employee's earnings record

ANSWER: e
POINTS: 5

DIFFICULTY: Moderate
QUESTION TYPE: Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.37 - LO: 1

ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.

*DATE CREATED:* 4/11/2018 3:27 PM *DATE MODIFIED:* 4/11/2018 3:27 PM

- 38. Protection under the provisions of the Age Discrimination in Employment Act begins at what age?
  - a. 18
  - b. 65
  - c. 21
  - d. 40
  - e. 50

ANSWER: d POINTS: 5

DIFFICULTY: Moderate

*QUESTION TYPE:* Multiple Choice

HAS VARIABLES: False

LEARNING OBJECTIVES: PAYR.BIEG.14.38 - LO: 1
ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting

Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic

Time Estimate-a - 5 min.