

Payroll Accounting Final Exam Practice

The Social Security Act requires workers to obtain a new account number each time they change jobs.

True

False

Which of the following is not an expense of the employer?

A. Union dues withheld

B. FUTA tax

C. SUTA tax

D. FICA tax - HI

E. FICA tax - OASDI

"Dumping" is legal in all but a few states.

True

False

The person who is not an authorized signer of Form 940 is:

A. All of these are authorized signers

B. the president, if a corporation

C. the accountant from the company's independent auditing firm.

D. the individual, if a sole proprietorship

E. a fiduciary, if a trust

Each payday, the total of net pays that the employer incurs is the wage expense that must be debited.

True

False

In recording the monthly adjusting entry for accrued wages at the end of the accounting period, the amount of the adjustment would usually be determined by:

A. using the same amount as the prior month's adjustment.

B. a percentage of the previous week's gross payroll.

Payroll Technician Exam

Kathleen Armour

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the name bar.

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Table of Contents Payroll Technician Exam

1. Understanding the eBook Payroll Technician Exam
 - The Rise of Digital Reading Payroll Technician Exam
 - Advantages of eBooks Over Traditional Books
2. Identifying Payroll Technician Exam
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Payroll Technician Exam
 - User-Friendly Interface
4. Exploring eBook Recommendations from Payroll Technician Exam
 - Personalized Recommendations
 - Payroll Technician Exam User Reviews and Ratings
 - Payroll Technician Exam and Bestseller Lists
5. Accessing Payroll Technician Exam Free and Paid eBooks
 - Payroll Technician Exam Public Domain eBooks
 - Payroll Technician Exam eBook Subscription Services
 - Payroll Technician Exam Budget-Friendly Options

6. Navigating Payroll Technician Exam eBook Formats
 - ePub, PDF, MOBI, and More
 - Payroll Technician Exam Compatibility with Devices
 - Payroll Technician Exam Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Payroll Technician Exam
 - Highlighting and Note-Taking Payroll Technician Exam
 - Interactive Elements Payroll Technician Exam
8. Staying Engaged with Payroll Technician Exam
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Payroll Technician Exam
9. Balancing eBooks and Physical Books Payroll Technician Exam
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Payroll Technician Exam
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Payroll Technician Exam
 - Setting Reading Goals Payroll Technician Exam
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Payroll Technician Exam
 - Fact-Checking eBook Content of Payroll Technician Exam
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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