

2014 PAYROLL ACCOUNTING

Blagg/Toland

TEST #1

Name _____

Section # _____

Date _____

Circle the correct answer for each question. (Indicate whether the answer is "True" or "False" by circling "T" or "F" for each question.)

1. The federal unemployment tax is imposed on employers, and they do not deduct these amounts. T F
2. Employees' unemployment payments to states are computed separately using the employer's wages. T F
3. The federal unemployment tax is levied on employers' wages. T F
4. FUTA payments are calculated on the basis of the employer's wages. T F
5. The federal unemployment tax is levied on employers' wages. T F
6. Employees' unemployment payments to states are computed separately using the employer's wages. T F
7. The federal unemployment tax is levied on employers' wages. T F
8. The federal unemployment tax is levied on employers' wages. T F
9. Employees' unemployment payments to states are computed separately using the employer's wages. T F
10. The federal unemployment tax is levied on employers' wages. T F
11. Employees' unemployment payments to states are computed separately using the employer's wages. T F
12. The federal unemployment tax is levied on employers' wages. T F
13. Employees' unemployment payments to states are computed separately using the employer's wages. T F
14. The federal unemployment tax is levied on employers' wages. T F
15. Employees' unemployment payments to states are computed separately using the employer's wages. T F
16. The federal unemployment tax is levied on employers' wages. T F
17. Employees' unemployment payments to states are computed separately using the employer's wages. T F
18. The federal unemployment tax is levied on employers' wages. T F
19. Employees' unemployment payments to states are computed separately using the employer's wages. T F
20. The federal unemployment tax is levied on employers' wages. T F

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