
Payroll Ch 6 practice test Exam -Questions with Correct Answers/ Latest Version (2024/2025)/ 100% Pass

14. At the time that the entry is made to record the employers payroll taxes, the SUTA tax is recorded at the net amount (0.6%).

A) True

B) False - ✓✓B) False

15. The adjusting entry to record the accrued vacation pay at the end of an accounting period includes credits to the tax withholding liability accounts.

A) True

B) False - ✓✓B) False

30. When recording the deposit of FUTA taxes owed, the proper entry is:

A) FUTA Tax Expense- Cash

B) Payroll Taxes- Cash

C) Payroll Taxes- FUTA Taxes Payable

D) FUTA Taxes Payable- Cash

E) FUTA Tax Expense- FUTA Taxes Payable - ✓✓D) FUTA Taxes Payable- Cash

1. An employer will use the payroll register to keep track of an employee's accumulated wages.

A) True

B) False - ✓✓B) False

2. Once the journal entry for the payroll is complete, the information is posted to the appropriate general ledger accounts.

A) True

B) False - ✓✓A) True

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Peterson's, Arco, Fred M. Rafilson



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