

# 2014 PAYROLL ACCOUNTING

## Blagg/Toland

### TEST #1

Name \_\_\_\_\_

Section # \_\_\_\_\_

Date \_\_\_\_\_

Indicate the correct answer by circling the number of the correct choice and writing "True" beside questions 1-10 and "False" beside questions 11-20. Write the number of the correct choice in the space provided for questions 21-30.

1. The federal unemployment tax is imposed on employers, and they do not deduct these payments. 21. \$0 \_\_\_\_\_
2. Employees' retirement payments to retirees are considered retirement income for employees. 22. \$0 \_\_\_\_\_
3. For an employer with 100 full-time, salaried employees, the maximum FICA liability is: 23. \$0 \_\_\_\_\_
4. FICA withholdings that are made by employers on behalf of employees are the employer's liability to the Social Security Administration. 24. \$0 \_\_\_\_\_
5. The liability of the employer to deduct FICA taxes during the calendar year is: 25. \$0 \_\_\_\_\_
6. A gross wage of \$100,000 for an employee is subject to FICA withholdings for employees of the business for calendar year 2014. 26. \$0 \_\_\_\_\_
7. For an employer with 100 full-time, salaried employees, the maximum FICA liability is: 27. \$0 \_\_\_\_\_
8. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 28. \$0 \_\_\_\_\_
9. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 29. \$0 \_\_\_\_\_
10. For an employer with 100 full-time, salaried employees, the maximum FICA liability is: 30. \$0 \_\_\_\_\_
11. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 31. \$0 \_\_\_\_\_
12. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 32. \$0 \_\_\_\_\_
13. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 33. \$0 \_\_\_\_\_
14. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 34. \$0 \_\_\_\_\_
15. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 35. \$0 \_\_\_\_\_
16. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 36. \$0 \_\_\_\_\_
17. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 37. \$0 \_\_\_\_\_
18. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 38. \$0 \_\_\_\_\_
19. The maximum FICA liability for an employer is the FICA tax liability of all the employees. 39. \$0 \_\_\_\_\_
20. Employees' wages of \$100,000 for an employee are subject to FICA withholdings for 2014. 40. \$0 \_\_\_\_\_

# Payroll Accounting Chapter 6 Test

**Marco Cascella**



## **Payroll Accounting Chapter 6 Test:**

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In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing in short supply of extraordinary. Within the captivating pages of **Payroll Accounting Chapter 6 Test** a literary masterpiece penned with a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting affect the hearts and minds of people who partake in its reading experience.

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