

# 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.

# Sample Payroll Technician Test

**AW Rasmussen**



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