

- A. No initial investment, no maintenance
- B. Enhanced communications capability
- C. Cost-effective resource and data sharing
- D. Convenience

**A. No initial investment, no maintenance**

Reference 12.3 - 1 Service Providers - Outsourcing the Payroll

What kind of account is Accrued Salaries Payable?

- A. Asset
- B. Expense
- C. Liability
- D. Revenue

**C. Liability**

Reference 11.1 - 1 Account Classifications

An ER has received multiple attachments for an EE. The orders were received in the following sequence: Federal tax levy, consumer garnishment, and child support payment order. In which order are the attachments applied against the EE's wages?

- A. Federal levy, child support payment, consumer garnishment
- B. Child support payment, consumer garnishment, federal levy
- C. Child support payment, federal levy, consumer garnishment
- D. Federal levy, consumer garnishment, child support payment

**A. Federal levy, child support payment, consumer garnishment**

Reference 9.1 - 4 Bankruptcy Order

Under the principle of double-entry bookkeeping, what can a credit to an account signify?

- A. An increase in an asset account
- B. A decrease in a capital account
- C. A decrease in a liability account
- D. An increase in a liability account

**D. An increase in a liability account**

# Payroll Practice Tests And Solutions

**Elliot Spencer**



## **Payroll Practice Tests And Solutions:**

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