

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 payments. T F
2. Employees' unemployment payments do not have any associated employer costs for unemployment. T F
3. The federal unemployment tax rate is 6.2 percent for employers. T F
4. FUTA payments are calculated on the basis of the employee's wages for the first \$7,000 of the employee's wages. T F
5. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
6. A firm that is a non-exempt employer is not required to deduct FUTA from the employee's wages. T F
7. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
8. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
9. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
10. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
11. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
12. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
13. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
14. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
15. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
16. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
17. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
18. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
19. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F
20. The federal unemployment tax is levied on the employer, but the employer is not required to deduct it from the employee's wages. T F

Payroll Accounting Bieg Toland Answer Key

Guillaume Favre



Payroll Accounting Bieg Toland Answer Key:

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