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Question: 1

Duplicating employer's data as part of a disaster recovery plan can be accomplished by:

A. protecting against power surges.
B. rotating job assignments.
C. shadowing or mirroring. Most Voted
D. developing audit trails.

Answer: C

Question: 2

Payroll bank accounts must be reconciled regularly for all of the following reasons EXCEPT to:

A. detect fraud.
B. identify errors or irregularities.
C. ensure that employees have been paid correctly.
D. validate that deposits have been recorded correctly.

Answer: C

Question: 3

An employee has total YTD supplemental wages in the amount of $1,000,000.00 and receives a $55,000.00 net bonus. The employee lives and works in a state that has a 5% supplemental withholding rate. Calculate the gross amount of the employee's bonus.

A. $77,848.55
B. $97,259.06
C. $98,831.99
D. $111,223.46

Answer: C

Question: 4

System documentation should include all of the following functional areas EXCEPT:

A. time entry.
B. production cycle.
C. check calculation.
D. technical information.

Answer: B

Question: 5

An employee enters data into the payroll system where it is collected and later processed with similar data. This method is known as:

A. batch processing.
B. real-time processing.
C. interfacing.
D. on-line processing.

Answer: A

Question: 6

An example of a statutory nonemployee is a:

A. public service worker.
B. health care specialist.
C. full-time life insurance agent.
D. qualified real estate agent.

Answer: D

Question: 7

During the workweek, a nonexempt employee who earns $15.00 per hour worked 42 hours and attended 4 hours of qualified remedial education to improve basic skills. Under the FLSA, what are the employee's wages for the week?

A. $600.00
B. $630.00
C. $690.00
D. $705.00

Answer: C

Question: 8

Which of the following factors is a characteristic of an independent contractor?

A. Freedom from financial risk
B. The right to subcontract work to others
C. The employer provides the necessary tools
D. The option to participate in the employer's 401(k) plan

Answer: B

Question: 9

Paying an employee via a paycard provides all of the following benefits to the employee EXCEPT:

A. the funds are easily accessible.
B. escheatment issues are reduced.
C. check cashing fees are eliminated.
D. the paycard is replaced if lost or stolen.

Answer: B

Question: 10

For employers of 20 or more employees, which of the following occurrences is NOT a triggering event that requires coverage under COBRA?

A. Death of a covered employee
B. Termination due to gross misconduct
C. Divorce or legal separation of employee from spouse
D. Reduction in the number of work hours

Answer: B

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