

2014 PAYROLL ACCOUNTING

Blagg/Toland

TEST #1

Name _____

Section # _____

Date _____

***** Indicate the correct answer by circling the correct number and writing "True" (circle number) or "False" (circle number) in the space provided in the column labeled "Answer." For each question, write the correct answer in the space provided below.

- | | | |
|---|------|-------|
| 1. The federal unemployment tax is imposed on employers, and they do not deduct these amounts. | True | False |
| 2. Employees' retirement benefits, as defined, are considered retirement income for employees. | True | False |
| 3. For an employer with 100 or more employees, the federal unemployment tax is 0.6%. | True | False |
| 4. FUTA amounts that are withheld from employees' wages are deposited in the Federal Unemployment Tax Act (FUTA) account. | True | False |
| 5. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 6. A gross wage of \$1,000.00 for an employee is subject to a 0.6% federal unemployment tax. | True | False |
| 7. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 8. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 9. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 10. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 11. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 12. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 13. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 14. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 15. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 16. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 17. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 18. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 19. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |
| 20. The federal unemployment tax is imposed on the employer, and it is not deductible for the employer. | True | False |

Solutions Bieg Toland Payroll Accounting 2014 Payroll Project

Bernard J. Bieg, Judith A. Toland



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Project with Peachtree 5.0 Tim Allen,1999-11-01 *Payroll Accounting 2024, Loose-Leaf Version* Bernard J Bieg,Judith A
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