

# 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

**S Ben Porath**

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the name S Ben Porath.

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## **Table of Contents Sample Payroll Techican Test**

1. Understanding the eBook Sample Payroll Techican Test
  - The Rise of Digital Reading Sample Payroll Techican Test
  - Advantages of eBooks Over Traditional Books
2. Identifying Sample Payroll Techican Test
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Sample Payroll Techican Test
  - User-Friendly Interface
4. Exploring eBook Recommendations from Sample Payroll Techican Test

- Personalized Recommendations
- Sample Payroll Techican Test User Reviews and Ratings
- Sample Payroll Techican Test and Bestseller Lists
- 5. Accessing Sample Payroll Techican Test Free and Paid eBooks
  - Sample Payroll Techican Test Public Domain eBooks
  - Sample Payroll Techican Test eBook Subscription Services
  - Sample Payroll Techican Test Budget-Friendly Options
- 6. Navigating Sample Payroll Techican Test eBook Formats
  - ePub, PDF, MOBI, and More
  - Sample Payroll Techican Test Compatibility with Devices
  - Sample Payroll Techican Test Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Sample Payroll Techican Test
  - Highlighting and Note-Taking Sample Payroll Techican Test
  - Interactive Elements Sample Payroll Techican Test
- 8. Staying Engaged with Sample Payroll Techican Test
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Sample Payroll Techican Test
- 9. Balancing eBooks and Physical Books Sample Payroll Techican Test
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Sample Payroll Techican Test
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Sample Payroll Techican Test
  - Setting Reading Goals Sample Payroll Techican Test
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Sample Payroll Techican Test

- Fact-Checking eBook Content of Sample Payroll Techican Test
- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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