

# 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' retirement payments, as well as, are considered retirement income for employees. T F
3. The federal unemployment tax is levied on employers' net wages. T F
4. FUTA payments are calculated on the basis of the first \$7,000 of an 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-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
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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

# Solutions Bieg Toland Payroll Accounting 2014 Payroll Project

**Tim Allen**



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