

Answer Key to Payroll Guide Practice Test 1

- 1 A Section 2.1
2 A Section 6.4-1
3 B Section 6.4-4
4 B Section 4.5-8 in text book
5 C Section 3.2-1
6 D Section 14.1-1&14.1-2, first sentence
7 A Section 8.3-1
8 D Sections 5.5
9 B Section 11.2
10 c Section 2.6-3
11 B Section 13.2
12 C Section 13.1
13 C $\$455 - \$28.21 - \$6.60 - \$37 - \$10 = \373.19
Section 9.1-2
14 D $\$18,000/26 = \692.31 bi-weekly wage
 $\$692.31 - 155.80 = 536.51$
 $536.51 - 447 = 89.51$
 $(\$89.51 \times .15) = 13.43 + 34.90 = 49.33$
Section 6.4-2
15 C Section 4.5 - 4
16 C Section 3.3-3
17 B Section 14.1-2
18 C Section 8.3-2
19 D Section 1.8
20 C Section 11.2
21 D Section 10.8-3
22 A Section 13.1
23 A Section 2.5-1
24 A $\$5.12 \times 40 = \204.80 wages + \$150 tips = \$354.80
Section 2.5-1
25 B $\$250,000/26 = \$9,615.38$ bi-weekly wage
 $\$9,615.38 - \$467.40 = 9147.98$
 $\$9,147.98 - \$6221 = 2926.88$
 $\$2926.88 \times .28 = 819.55$
 $\$819.55 + \$1144 = 1963.80$
Section 6.4-2
26 D Section 4.6-2
27 D Section 3.3-6
28 D Section 14.2
29 B Section 1.2
30 B Section 5.5
31 C Section 11.2
32 D Section 5.3-2
33 A Section 2.5
34 A Section 3.4-1
35 F Section 13.2-5
36 B Section 3.2-1
37 B Section 3.3-3
38 A Section 6.3-1
39 D Section 8.8-2
40 B Section 6.8
41 C Section 11.2
42 C Section 5.3-2
43 C Section 13.2-2
44 B Section 2.5-1
45 A $\$18,000/26 = \692.31 bi-weekly wage
 $\$692.31 \times 6.2\% = \42.92
 $\$692.31 \times 1.45\% = \10.04
 $\$42.92 + \$10.04 = \$52.96$
Section 6.7-3
46 B Section 3.2-1
47 B $(251 + 65) = 316.00$
Section 3.3-5
48 A Section 3.3-5
49 B Section 8.9-1
50 C Section 6.3-1

