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QUESTION 1

The popular term used to describe traditional theories and perceptions is":

- A. Paradigm
- B. Cognizance
- C. Presumption
- D. Hypothesis

Correct Answer: A

QUESTION 2

As part of the implementation of a new payroll system, all transactions from the most recent actual payroll are processed in the new system prior to using the system to run payrolls. This is an example of what type of testing?

- A. back-up
- B. ongoing
- C. compliance
- D. parallel

Correct Answer: D

QUESTION 3

CC's Construction Company				
Employee	Hire Date	Monthly Salary	401(k) % of Salary	125 Cafeteria Elections
David	06/01/09	\$5,000.00	3.00%	\$100/month medical
Karen	12/19/05	\$4,200.00	7.00%	\$100/month medical \$100/month health care FSA
Alan	03/18/07	\$7,300.00	4.00%	\$50/month medical
Sue	03/01/09	\$3,900.00	0.00%	does not participate \$150/month medical
Douglas	12/21/02	\$15,000.00	12.00%	\$415/month dependent care FSA
Christy	11/01/09	\$3,000.00	0.00%	does not participate

What is the total amount that must be reported in box 14?

- A. \$4,980



- B. \$ 0
- C. \$10,480
- D. \$23,582

Correct Answer: B

QUESTION 4

Under the FLSA, how many hours would be paid at time and one half for the following biweekly period, assuming that the employee is an assembly line worker?

WK	Mon	Tue	Wed	Thurs	Fri	Sat	Sun
I	8	8	8	6	10	8	off
II	8	8	8	8	off	8	off

- A. 8
- B. 0
- C. 20
- D. 10

Correct Answer: A

QUESTION 5

CC's Construction Company				
Employee	Hire Date	Monthly Salary	401(k) % of Salary	125 Cafeteria Elections
David	06/01/09	\$5,000.00	3.00%	\$100/month medical
Karen	12/19/05	\$4,200.00	7.00%	\$100/month medical \$100/month health care FSA
Alan	03/18/07	\$7,300.00	4.00%	\$50/month medical
Sue	03/01/09	\$3,900.00	0.00%	does not participate \$150/month medical
Douglas	12/21/02	\$15,000.00	12.00%	\$415/month dependent care FSA
Christy	11/01/09	\$3,000.00	0.00%	does not participate

What is the amount reported in box 12, and what code is used?

- A. C 4,980
- B. D 24,582



C. C 10,480

D. D 29,682

Correct Answer: B

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