Payroll Accounting 2020 30th edition Bieg Solutions Manual

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CHAPTER 1

Note: Working space and special forms are provided for the Practical Problems and the Continuing Payroll Problem only. If students are required to prepare written answers to the Questions for Review, Questions for Discussion, and Case Problems, blank paper should be provided.

Learning Objectives

After studying this chapter, students should be able to:

1. Identify the various laws that affect employers in their payroll operations.
2. Examine the recordkeeping requirements of these laws.
3. Describe the employment procedures generally followed in a Human Resources Department.
4. Identify the various personnel records used by businesses and the type of information shown on each form.
5. Identify the *payroll register* and the *employee's earnings record*.

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Matching Quiz (p. 1–27)

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Questions for Review (p. 1–27)

1. The Fair Labor Standards Act sets the minimum wage rate, and the current minimum wage rate is $7.25 an hour.

2. To meet the requirements of the FLSA, the employer must keep records providing the following information with respect to each employee's wages earned:

- **a.** Day and time of day when workweek begins
- **b.** Regular hourly rate of pay
- **c.** Basis of wage payments
- **d.** Hours worked each day
- **e.** Hours worked each week
- **f.** Daily or weekly straight-time pay
- **g.** Amount and nature of exempt pay
- **h.** Weekly overtime pay
- **i.** Total additions to or deductions from wages
- **j.** Total remuneration for payroll period
- **k.** Date of payment
- **l.** Payroll period

3. FICA levies taxes on employers and employees to finance the Federal Old-Age and Survivors' Trust Fund, the Federal Disability Insurance Trust Fund, and the Health Insurance Plan—Medicare. SECA also imposes taxes on the net earnings of the self-employed individual.

4. The taxes paid to the federal government (FUTA tax) are used to pay the state and federal administrative expenses incurred in operating the overall unemployment insurance program. The taxes paid to the various state governments (SUTA tax) are used to pay the unemployment compensation benefits to the qualified unemployed workers.

5. The unfair employment practices prohibited by the Civil Rights Act of 1964, as amended, include:

- **a.** Discriminating in hiring, firing, promoting, compensating, or in any other condition of employment on the basis of race, color, religion, gender, or national origin.
- **b.** Unions may not include or segregate union members on these bases.
- **c.** Employment agencies may not refer or refuse to refer applicants for employment on the basis of race, color, religion, gender, or national origin.

6. The purpose of the Age Discrimination in Employment Act (ADEA) is to prohibit discrimination on the basis of age in the employment practices of employers, employment agencies, and labor unions that are engaged in an industry affecting interstate commerce.

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7. A key exception is executives who are 65 or older and who have held high policy-making positions during the two-year period prior to retirement. If such an employee is entitled to an annual retirement benefit from the employer of at least $44,000, he or she can be forcibly retired.
8. The Walsh-Healey Public Contracts Act covers laborers for contractors who furnish materials, supplies, articles, and equipment to any agency of the United States, provided the minimum contract amount is $15,000.
9. The employer is required to offer the employee as many as 12 weeks of unpaid leave. The leave may be used all at once, or in separate weeks, days, or hours.
10. ERISA was designed primarily to ensure that workers covered by private pension plans receive benefits from those plans in accordance with their credited years of service with their employers.
11. *Vesting* conveys to employees the right to share in a retirement fund in the event they are terminated before the normal retirement age. The vesting process is linked to the number of years needed for workers to earn equity in their retirement plans and to become entitled to full or partial benefits at some future date if they leave the company before retirement. Once vested, a worker has the right to receive a pension at retirement age, based on years of covered service, even though the worker may not be working for the firm at that time.
12. The administrator must furnish a statement, not more than once in a 12-month period, of the total benefits accrued and accrued benefits that are vested, if any, or the earliest date on which these accrued benefits will become vested.
13. Employers with 50 or more full-time employees during the previous year (applicable large employers) are required to provide insurance coverage for all full-time employees and their dependents.
14. The procedure that may be followed by the Human Resources Department in hiring new employees is:
    - **a.** Receive request for new employee.
    - **b.** Examine applications.
    - **c.** Interview applicants.
    - **d.** Administer tests.
    - **e.** Check references.
    - **f.** Select and notify successful applicant.
    - **g.** Send information to Payroll Department.
    - **h.** Prepare personnel file.

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15. The application for employment form may provide information such as the following:

- **a.** Personal information, including name, address, telephone number, and social security number.
- **b.** Educational background, including a summary of the schools attended, whether the applicant graduated, and degrees conferred.
- **c.** Employment and experience record.
- **d.** Type of employment desired.
- **e.** References.

16. The employer who is subject to the Civil Rights Act of 1964 and the Age Discrimination in Employment Act must make certain that all aspects of the pre-hire inquiries are free of discrimination on the basis of race, color, religion, gender, national origin, and age.

17. The Fair Credit Reporting Act of 1968 subjects employers to certain disclosure obligations when they seek an investigative report from a consumer reporting agency on a job applicant or, in certain instances, on present employees. Generally, these steps must be followed:

- **a.** Notify the applicant in writing that the information obtained will be used in the employment decision.
- **b.** Have the applicant sign the notification.
- **c.** Give the applicant a notice and a copy of the report at least five days before making an adverse employment decision.
- **d.** Provide a copy of the government document “A Summary of Your Rights Under the FCRA.”

18. A typical payroll accounting system includes the following procedures:

- **a.** Record hours worked or units produced.
- **b.** Compute gross pay, deductions, and net pay.
- **c.** Complete payroll register.
- **d.** Maintain payroll deduction records.
- **e.** Update employees’ earnings records.
- **f.** Make payments to employees.
- **g.** Record payroll in accounting books.
- **h.** Prepare various payroll reports.

19. The two basic records generated in a payroll accounting system are the payroll register and the employee’s earnings record.

20. The earnings record provides the information needed to prepare periodic reports required by the various laws and to complete Form W-2 for each employee.

Questions for Discussion (p. 1–28)

1. A small retailer with only three employees would not need very detailed personnel records. There should be, however, an application form or some other record providing the employee’s name, address, telephone number, social security number, date of employment, regular working hours, and information about wages.

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2. Many employers do not check job applicants' references because former employers, who are afraid of lawsuits, tend to be less than candid in their comments about ex-workers. Some companies will not make any comment about former workers unless they have the written consent of those workers. Other companies have found that even a good recommendation can create a "potential liability."

3. Use of this approach in staffing an office may pose too great an opportunity for the development of cliques in the office. The applicant recommended may not be desirable, and this will cause some embarrassment or disappointment to the person who recommended the applicant. The advantages in most instances, however, outweigh these disadvantages. The advantages realized from the use of in-house referrals include the added prestige among present employees and a positive psychological effect. Firms may offer incentives, such as cash payments, U.S. savings bonds, and company merchandise, for referrals after the newly employed worker has been on the job for a stipulated period of time. Some firms estimate the recruiting and advertising cost of a new hire to be $5,000.

4. Sources of potential employees include employment agencies, both public and private; newspaper advertisements (Help Wanted and Jobs Wanted); employment bureaus in schools and in social and philanthropic institutions; friends and relatives secured through present employees; and "through the gate" and unsolicited applications. Past national surveys have found that for employees without a college degree, the leading recruiting sources were (1) walk-in, (2) newspaper advertisements, (3) in-house referrals, (4) employment agencies, (5) requests to high schools, (6) high school career conferences, and (7) unions.

5. **a.** and **b.** Illegally. Answers to these two questions could reveal the national origin, race, religion, or color of the applicant. One exception to this is when information of this nature is required as a bona fide occupational qualification for reasons of national or state security.

c. Legally. Companies subject to Title VII of the Civil Rights Act of 1964 must ask applicants if they are U.S. citizens. Companies are also permitted to ask the applicant if he or she intends to become a U.S. citizen and if the applicant has legal sanction to remain in the United States.

d. Legally. A company is within legal sanction to ask the applicant *what* languages he or she is capable of reading, writing, or speaking. These abilities can be acquired through study and thus do not necessarily reveal race, religion, color, or national origin. However, the company may be proceeding illegally in its pre-employment practices if it inquires *how* the applicant acquired the language abilities, for this could easily determine ethnic background. Thus, the interviewer must be aware of the *what* and *how* aspects of this question when making pre-hire inquiries that could directly or indirectly establish ethnic background characteristics of the applicant.

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Case Problem (p. 1–28)

Case 1–1

Even though it was the company's mistake, legally it was entitled to reimbursement from Ken. However, the cost of legal fees to follow through on the proceedings needed to reclaim the paychecks would probably exceed the total of the four paychecks. The company would be better off to absorb this loss and to solve the problems it has in interdepartmental communication.

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2020 edition

PAYROLL ACCOUNTING

Bieg/Toland

TEST 1

Student _____

Chapter 1 Date _____

SCORING RECORD

Section	Total Points	Deductions	Score
A	60		
B	40		
Total	100		

Section A—DIRECTIONS: Each of the following statements is either true or false. Unless directed otherwise by your instructor, indicate your choice in the Answers column by writing "T" for a true answer or "F" for a false answer. (2 points for each correct answer)

		Answers	For Scoring
1.	The Fair Labor Standards Act sets the current minimum wage at $7.50 per hour.	____	**1.** ____
2.	The Federal Insurance Contributions Act covers restrictions on the employment of child labor.	____	**2.** ____
3.	The Federal Income Tax Withholding Law requires that all employment data be kept on file permanently.	____	**3.** ____
4.	In cases where both federal and state regulations cover the minimum wage for the same employee, the higher of the two rates is always used as the standard minimum wage.	____	**4.** ____
5.	Those records that are required by the various payroll laws must generally be kept on file for only the current year.	____	**5.** ____
6.	Unions and employment agencies are excluded from coverage under the Civil Rights Act of 1964.	____	**6.** ____
7.	Employers' photocopying of new employees' I-9 documents is not required under the Immigration Reform and Control Act.	____	**7.** ____
8.	The Age Discrimination in Employment Act protects virtually all workers, but only to the age of 70.	____	**8.** ____
9.	FICA taxes are levied upon employers only.	____	**9.** ____
10.	Criminal background checks can be used by employers on all job applicants.	____	**10.** ____
11.	Most employers are faced with two unemployment taxes—federal and state.	____	**11.** ____
12.	Every state imposes state unemployment taxes on employers in their state.	____	**12.** ____
13.	As part of their FMLA, a few states have implemented a paid family leave plan.	____	**13.** ____
14.	The FUTA tax paid to the federal government is used to pay benefits to the unemployed workers who qualify for the benefits.	____	**14.** ____
15.	Under the Affordable Care Act, all employers are required to provide insurance coverage for all full-time employees.	____	**15.** ____
16.	The information reporting requirements of the Affordable Care Act only involve the filing of each employee's Form W-2.	____	**16.** ____
17.	Once vested, workers have the right to receive a pension at retirement age, even if they no longer work for that company.	____	**17.** ____
18.	Under the Family and Medical Leave Act, employers can exempt the highest paid 10 percent of their workforce from its provisions.	____	**18.** ____
19.	Under federal law, new-hire reporting also applies to newly hired independent contractors.	____	**19.** ____
20.	Form I-9, Employment Eligibility Verification, is completed only by employees who were born outside the United States.	____	**20.** ____

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SECTION A (continued)

	Answers	For Scoring
21. The deadline for an employee to complete and sign Section 1 of Form I-9 is one year from the date of hire.	___	**21.** ___
22. Under the Family and Medical Leave Act, an employer can substitute an employee's earned paid leave for any part of the 12-week family leave.	___	**22.** ___
23. Workers' compensation insurance applies only to work-related injury, illness, or death.	___	**23.** ___
24. Pre-hire questions pertaining to religion, gender, national origin, or age are allowed when these factors are bona fide occupational requirements for a job.	___	**24.** ___
25. If an investigative consumer report is being used, the applicant must be given a written notice that the information obtained will be used in the employment decision.	___	**25.** ___
26. Employers cannot terminate an employee for providing false information on an application form once the employee begins employment.	___	**26.** ___
27. The hiring notice is a record sent to the Payroll Department so that the new employee can be added to the payroll.	___	**27.** ___
28. The payroll register is used by employers in preparing Form W-2, the wage and tax statement sent to each employee at year-end.	___	**28.** ___
29. The payroll register is used to provide the information needed to record the payroll entries made in the journal on each payday.	___	**29.** ___
30. The FLSA requires all employees to be paid weekly or biweekly.	___	**30.** ___

Section B—DIRECTIONS: Complete each of the following sentences by writing in the Answers column the letter of the word or words that correctly completes each statement. (5 points for each correct answer)

	Answers	For Scoring
1. Which of the following is not a provision of the Fair Labor Standards Act (FLSA)? (A) Restricts the employment of child labor, (B) Sets minimum wage, (C) Forbids discrimination in hiring, (D) Mandates equal pay for equal work, regardless of gender, (E) All are provisions of FLSA.	___	**1.** ___
2. Which of the following bases for discrimination in employment practices is not covered in Title VII of the Civil Rights Act of 1964 as amended? (A) Color, (B) Religion, (C) Age, (D) Sex, (E) National origin	___	**2.** ___
3. Which of the following acts covers employee pension and welfare plans? (A) Affordable Care Act, (B) Federal Insurance Contributions Act, (C) Age Discrimination in Employment Act, (D) Family and Medical Leave Act, (E) Employee Retirement Income Security Act.	___	**3.** ___
4. Medicare is a two-part health insurance program that was part of an amendment to what act? (A) Federal Insurance Contributions Act, (B) Federal Income Tax Withholding Law, (C) Federal Unemployment Tax Act, (D) Affordable Care Act, (E) Fair Labor Standards Act.	___	**4.** ___
5. Which of the following statements is *not* a provision of ERISA? (A) ERISA applies to pension and welfare plans established by any employer engaged in commerce. (B) ERISA establishes minimum vesting schedules that protect the workers' benefits. (C) ERISA provides that all employees are eligible to set up their own individual retirement accounts. (D) ERISA requires each employer to establish a pension plan. (E) All of the above are provisions of ERISA.	___	**5.** ___
6. Which of the following acts deals with the minimum wage paid to laborers for contractors who supply materials to any agency of the United States? (A) Davis-Bacon, (B) Walsh-Healey Public Contracts, (C) Federal Insurance Contributions, (D) McNamara-O'Hara Service Contract, (E) None of these.	___	**6.** ___
7. Which of the following forms is used to complete each employee's Form W-2, Wage and Tax Statement? (A) Payroll register, (B) Employee's paycheck, (C) Change in payroll rate form, (D) Employee's individual retirement account, (E) Employee's earnings record	___	**7.** ___
8. Protection under the provisions of the Age Discrimination in Employment Act begins at what age? (A) 18, (B) 65, (C) 21, (D) 40, (E) 50	___	**8.** ___

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2020 edition

PAYROLL ACCOUNTING

Bieg/Toland

TEST 1

Student **INSTRUCTOR'S COPY**

Chapter 1 Date _____

SCORING RECORD

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B	40		
Total	100		

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		Answers	For Scoring
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2.	The Federal Insurance Contributions Act covers restrictions on the employment of child labor.	**F**	**2.** ___
3.	The Federal Income Tax Withholding Law requires that all employment data be kept on file permanently.	**F**	**3.** ___
4.	In cases where both federal and state regulations cover the minimum wage for the same employee, the higher of the two rates is always used as the standard minimum wage.	**T**	**4.** ___
5.	Those records that are required by the various payroll laws must generally be kept on file for only the current year.	**F**	**5.** ___
6.	Unions and employment agencies are excluded from coverage under the Civil Rights Act of 1964.	**F**	**6.** ___
7.	Employers' photocopying of new employees' I-9 documents is not required under the Immigration Reform and Control Act.	**T**	**7.** ___
8.	The Age Discrimination in Employment Act protects virtually all workers, but only to the age of 70.	**F**	**8.** ___
9.	FICA taxes are levied upon employers only.	**F**	**9.** ___
10.	Criminal background checks can be used by employers on all job applicants.	**F**	**10.** ___
11.	Most employers are faced with two unemployment taxes—federal and state.	**T**	**11.** ___
12.	Every state imposes state unemployment taxes on employers in their state.	**T**	**12.** ___
13.	As part of their FMLA, a few states have implemented a paid family leave plan.	**T**	**13.** ___
14.	The FUTA tax paid to the federal government is used to pay benefits to the unemployed workers who qualify for the benefits.	**F**	**14.** ___
15.	Under the Affordable Care Act, all employers are required to provide insurance coverage for all full-time employees.	**F**	**15.** ___
16.	The information reporting requirements of the Affordable Care Act only involve the filing of each employee's Form W-2.	**F**	**16.** ___
17.	Once vested, workers have the right to receive a pension at retirement age, even if they no longer work for that company.	**T**	**17.** ___
18.	Under the Family and Medical Leave Act, employers can exempt the highest paid 10 percent of their workforce from its provisions.	**T**	**18.** ___
19.	Under federal law, new-hire reporting also applies to newly hired independent contractors.	**F**	**19.** ___
20.	Form I-9, Employment Eligibility Verification, is completed only by employees who were born outside the United States.	**F**	**20.** ___

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SECTION A (continued)

		Answers	For Scoring
21.	The deadline for an employee to complete and sign Section 1 of Form I-9 is one year from the date of hire.	**F**	**21.** ___
22.	Under the Family and Medical Leave Act, an employer can substitute an employee's earned paid leave for any part of the 12-week family leave.	**T**	**22.** ___
23.	Workers' compensation insurance applies only to work-related injury, illness, or death.	**T**	**23.** ___
24.	Pre-hire questions pertaining to religion, gender, national origin, or age are allowed when these factors are bona fide occupational requirements for a job.	**T**	**24.** ___
25.	If an investigative consumer report is being used, the applicant must be given a written notice that the information obtained will be used in the employment decision.	**T**	**25.** ___
26.	Employers cannot terminate an employee for providing false information on an application form once the employee begins employment.	**F**	**26.** ___
27.	The hiring notice is a record sent to the Payroll Department so that the new employee can be added to the payroll.	**T**	**27.** ___
28.	The payroll register is used by employers in preparing Form W-2, the wage and tax statement sent to each employee at year-end.	**F**	**28.** ___
29.	The payroll register is used to provide the information needed to record the payroll entries made in the journal on each payday.	**T**	**29.** ___
30.	The FLSA requires all employees to be paid weekly or biweekly.	**F**	**30.** ___

Section B—DIRECTIONS: Complete each of the following sentences by writing in the Answers column the letter of the word or words that correctly completes each statement. (5 points for each correct answer)

		Answers	For Scoring
1.	Which of the following is not a provision of the Fair Labor Standards Act (FLSA)? (A) Restricts the employment of child labor, (B) Sets minimum wage, (C) Forbids discrimination in hiring, (D) Mandates equal pay for equal work, regardless of gender, (E) All are provisions of the FLSA.	**C**	**1.** ___
2.	Which of the following bases for discrimination in employment practices is not covered in Title VII of the Civil Rights Act of 1964 as amended? (A) Color, (B) Religion, (C) Age, (D) Sex, (E) National origin	**C**	**2.** ___
3.	Which of the following acts covers employee pension and welfare plans? (A) Affordable Care Act, (B) Federal Insurance Contributions Act, (C) Age Discrimination in Employment Act, (D) Family and Medical Leave Act, (E) Employee Retirement Income Security Act.	**E**	**3.** ___
4.	Medicare is a two-part health insurance program that was part of an amendment to what act? (A) Federal Insurance Contributions Act, (B) Federal Income Tax Withholding Law, (C) Federal Unemployment Tax Act, (D) Affordable Care Act, (E) Fair Labor Standards Act.	**A**	**4.** ___
5.	Which of the following statements is *not* a provision of ERISA? (A) ERISA applies to pension and welfare plans established by any employer engaged in commerce. (B) ERISA establishes minimum vesting schedules that protect the workers' benefits. (C) ERISA provides that all employees are eligible to set up their own individual retirement accounts. (D) ERISA requires each employer to establish a pension plan. (E) All of the above are provisions of ERISA.	**D**	**5.** ___
6.	Which of the following acts deals with the minimum wage paid to laborers for contractors who supply materials to any agency of the United States? (A) Davis-Bacon, (B) Walsh-Healey Public Contracts, (C) Federal Insurance Contributions, (D) McNamara-O'Hara Service Contract, (E) None of these.	**B**	**6.** ___
7.	Which of the following forms is used to complete each employee's Form W-2, Wage and Tax Statement? (A) Payroll register, (B) Employee's paycheck, (C) Change in payroll rate form, (D) Employee's individual retirement account, (E) Employee's earnings record	**E**	**7.** ___
8.	Protection under the provisions of the Age Discrimination in Employment Act begins at what age? (A) 18, (B) 65, (C) 21, (D) 40, (E) 50	**D**	**8.** ___

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