Payroll Accounting 2020 30th edition Bieg Test Bank

SKU: 9780357117170-TEST-BANK

TRUE/FALSE

1 : Under the FLSA enterprise coverage test, hospitals and nursing homes are only covered if their annual charges for services are at least $500,000.
A : true
B : false

Correct Answer : B

2 : Institutions of higher education are extended coverage under FLSA without regard to their annual sales volume.
A : true
B : false

Correct Answer : A

3 : If a business does not meet the enterprise coverage test, none of its workers qualify for individual employee coverage.
A : true
B : false

Correct Answer : B

4 : Domestics are excluded from coverage under the FLSA individual employee coverage.
A : true
B : false

Correct Answer : B

5 : A discretionary bonus is included in an employee's regular rate of pay.
A : true
B : false

Correct Answer : B

6 : All interns in the for-profit sector are exempt from the minimum wage and overtime requirements of the FLSA.
A : true
B : false

Correct Answer : B

7 : Employees paid biweekly receive their remuneration every two weeks.
A : true
B : false

Correct Answer : A

8 : In January 2019, workers who receive the minimum hourly wage are paid $6.10 an hour.
A : true
B : false

Correct Answer : B

9 : A retail shop may employ a full-time student at $5.00 per hour.
A : true
B : false

Correct Answer : B

10 : A college may employ its own full-time students at 85 percent of the minimum wage.
A : true
B : false

Correct Answer : A

11 : All major cities have enacted ordinances establishing a so-called “living wage” at $10.25 per hour.
A : true
B : false

Correct Answer : B

12 : The FLSA defines a tipped employee as one who regularly receives tips of more than $20 a month.
A : true
B : false

Correct Answer : B

13 : An employer can credit up to $5.12 of a tipped employee's minimum wage as coming from the tips received by that employee.
A : true
B : false

Correct Answer : A

14 : The FLSA requires that workers receive overtime pay for all hours worked in excess of 40 in a workweek.
A : true
B : false

Correct Answer : A

15 : The FLSA requires that workers receive overtime pay of twice the employees' regular hourly rate for hours worked on Sunday.
A : true
B : false

Correct Answer : B

16 : Employees who are receiving remedial education may work up to 10 hours overtime each week without receiving overtime pay.
A : true
B : false

Correct Answer : A

17 : Public safety employees of a state can be granted compensatory time off in lieu of overtime compensation.
A : true
B : false

Correct Answer : A

18 : All employers can grant compensatory time off to employees in place of overtime pay.
A : true
B : false

Correct Answer : B

19 : Exempt professional employees are exempt from all provisions of the FLSA—minimum wages, overtime pay, and equal pay.
A : true
B : false

Correct Answer : B

20 : Employees paid by the hour without a guarantee of a weekly minimum salary do not qualify for the salary test for white-collar workers.
A : true
B : false

Correct Answer : A

21 : One of the tests to be met for the white-collar exemption for an executive is to be paid a salary of at least $1,000 per week.
A : true
B : false

Correct Answer : B

22 : The Equal Pay Act stipulates that there cannot be any wage differentials between the sexes.
A : true
B : false

Correct Answer : B

23 : Under no conditions may children under age 16 be employed in food service establishments.
A : true
B : false

Correct Answer : B

24 : The FLSA sets no limits upon the number of hours that a 15-year-old person may work so long as the overtime pay provisions are met.
A : true

B : false

Correct Answer : B

25 : Violators of the overtime provision of the FLSA are required to pay the unpaid overtime at a rate of triple the employee's rate.
A : true
B : false

Correct Answer : B

26 : When employees spend time changing clothes on the employer's premises, this time must be counted as part of their principal activities for which they are always fully compensated.
A : true
B : false

Correct Answer : B

27 : Provided employees can use the on-call time for their own purposes, this time is not compensable.
A : true
B : false

Correct Answer : A

28 : The FLSA requires that employees be given at least two 15-minute rest periods each workday.
A : true
B : false

Correct Answer : B

29 : “Engaged to wait” and “waiting to be engaged” are both considered work time.
A : true
B : false

Correct Answer : B

30 : Bona fide meal periods when the employee is completely relieved from duty are not considered working time.
A : true
B : false

Correct Answer : A

31 : Hourly employees who take work home without the permission of the employer do not have to be paid for the work done at home.
A : true
B : false

Correct Answer : B

32 : Employers may adopt the practice of recording an employee’s starting and stopping time to

the nearest quarter of an hour.
A : true
B : false

Correct Answer : A

33 : The FLSA contains detailed specifications of the methods that employers must follow in keeping time records.
A : true
B : false

Correct Answer : B

34 : Under the continental system of recording time, 9:00 a.m. is recorded as 900 while 9:00 p.m. is recorded as 2100.
A : true
B : false

Correct Answer : A

35 : In converting semimonthly wage rates to hourly rates, divide the semimonthly rate by 4 to arrive at the weekly rate, then divide this rate by the standard number of hours.
A : true
B : false

Correct Answer : B

36 : Under the piece-rate system, workers are paid according to their output.
A : true
B : false

Correct Answer : A

37 : Although commissions are considered payments for hours worked, in all cases they are excluded when determining the regular hourly rate.
A : true
B : false

Correct Answer : B

38 : To calculate the overtime pay rate for a commissioned worker, divide the total commission by the hours worked, and then take one-half of the resulting rate of pay.
A : true
B : false

Correct Answer : A

39 : Nondiscretionary bonuses are part of the determination of the regular rate of pay.
A : true
B : false

Correct Answer : A

40 : Payments made to a bona fide profit-sharing plan that meets the standards set by the secretary of labor's regulations are not deemed wages in determining the regular rate of pay.
A : true
B : false

Correct Answer : A

SHORT RESPONSE

41 : A stated percentage of revenue paid an employee who transacts a piece of business or performs a service is called:

Correct Answer : a. (37 1/2 x $10.75) = $403.13b. ($10.75 x 1.5) = $16.13c. ?[$403.13 + (6 x $16.13)] = $499.91

42 : Instruction 2-1

Unless instructed otherwise, compute hourly rate and overtime rates as follows: 1. Carry the hourly rate and the overtim
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Also, use the minimum hourly wage of $7.25 in solving these problems and all that follow.??Refer to Instruction 2-1. Jack Kenston works a 40-hour week with overtime paid at 1 times his regular rate of pay of $14.88. This week he worked 42 hours, which resulted in a gross pay of _____.

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Correct Answer :

MULTIPLE CHOICE

61 : Under enterprise coverage, all employees of a business are covered by the FLSA if the organization is:
A : a nursing home.
B : a public agency.
C : a hospital.
D : all of the above.
E : none of the above.

Correct Answer : D

62 : Under individual employee coverage, the worker is covered by the FLSA if:
A : the worker produces goods for interstate commerce.
B : the worker is a housekeeper in a private home for 16 hours a week.
C : the domestic receives cash wages of at least $2,100 from the employer in the calendar year.
D : all of the above.
E : none of the above.

Correct Answer : D

63 : Under the FLSA, regular rate of pay does not include:
A : vacation pay.
B : severance pay.
C : overtime pay.
D : earned bonuses.
E : All of the above are considered wages.

Correct Answer : A

64 : In January 2019, the minimum hourly wage was:
A : $9.35.
B : $12.15.

C : $10.00.
D : $8.15.
E : None of the above.

Correct Answer : E

65 : The tips received by a tipped employee are less than $5.12 of the minimum hourly tip credit rate. The maximum permissible tip credit is:
A : $30 a month.
B : $5.12 an hour.
C : 45% of the employees minimum wage.
D : 50% of the employees minimum wage.
E : the amount of tips actually received by the employee.

Correct Answer : E

66 : Under the FLSA, overtime pay is required for:
A : any hours worked in excess of 8 in one day.
B : all work on Sunday.
C : all hours worked in excess of 40 in a workweek.
D : all hours worked on Christmas.
E : all of the above.

Correct Answer : C

67 : Workers exempt from all of the FLSA requirements include:
A : employees paid by the hour.
B : clerk-typists earning less than $200 a week.
C : taxicab drivers.
D : motion picture theater employees.
E : none of the above.

Correct Answer : E

68 : Under the Equal Pay Act:
A : employers must pay a married male a higher wage rate than a single female if both are performing equal work.
B : white-collar workers are exempt from its requirements.
C : wage differentials based on a seniority system are allowed.
D : if there is an unlawful pay differential, employers may reduce the higher rate to equal the lower rate.
E : none of the above.

Correct Answer : C

69 : If an employer is unable to obtain a certificate of age or a work permit for a minor employee, the employer may rely upon what document as evidence of age?
A : Baptism record
B : Mothers statement as to date of birth
C : High school enrollment form showing date of birth
D : Minor employees statement as to date of birth
E : None of the above

Correct Answer : A

70 : Which of the following is not required by the FLSA?
A : Extra pay for work on holidays
B : Two weeks vacation pay after one year of service
C : Restriction on hours worked by a 17-year-old worker
D : All of the above are required.
E : None of the above is required.

Correct Answer : E

71 : Those tasks that employees must perform and which include any work of consequence performed for the employer are known as:
A : preliminary activities.
B : postliminary activities.
C : work activities.
D : principal activities.
E : none of the above.

Correct Answer : D

72 : Rest periods and coffee breaks may be required by all of the following except:
A : a union contract.
B : a state legislation.
C : a municipal legislation.
D : the FLSA.
E : none of the above.

Correct Answer : D

73 : Training sessions are counted as working time when the following condition is met:
A : the employees attendance is voluntary.
B : the employer requires the employee’s attendance.
C : the training sessions are for the primary benefit of the employee.
D : the session takes place outside the regular working hours.
E : the session is not directly related to the employee’s work.

Correct Answer : B

74 : The Wage and Hour Division allows the practice of recording an employee's starting and stopping time to:
A : the nearest five minutes.
B : the nearest tenth of an hour.
C : the nearest quarter of an hour.
D : all of the above.
E : none of the above.

Correct Answer : D

75 : The FLSA requires that:
A : employers use time cards to record the employees time worked.
B : employers use the continental time system to record all time worked by employees.
C : employers keep records that show the hours each employee worked each workday and each workweek.
D : employees sign each clock card.
E : none of the above.

Correct Answer : C

76 : Under the continental system of recording time, 9:20 p.m. is recorded as:
A : P2120.
B : 9:20P.
C : 2120.
D : 2220.
E : none of the above.

Correct Answer : C

77 : If an employee works two jobs at two different wage rates for the same employer during the same pay week, any overtime pay must be calculated by using an overtime hourly rate of:
A : one and one-half the higher of the two wage rates.
B : one and one-half the lower of the two wage rates.
C : one-half of the higher of the two wage rates.
D : one-half of the two rates combined.
E : none of the above.

Correct Answer : E

78 : Employers may pay nonexempt employees who work fluctuating schedules a fixed salary. In these cases, the extra pay is:
A : calculated at a time and one-half rate.
B : calculated at a double time rate.
C : calculated at the regular rate of pay.
D : unpaid.
E : none of the above.

Correct Answer : E

79 : To determine a pieceworker's regular hourly rate for one week:
A : divide the total weekly earnings from piece rates and all other sources by the hours worked in the week.
B : divide the total weekly earnings from piece rates by the number of pieces produced.
C : divide the total weekly earnings from piece rates, less earnings from other sources, by the hours worked in a week.
D : add the total weekly earnings from piece rates and all other sources and divide by the total number of pieces produced.
E : do none of the above.

Correct Answer : A

80 : A stated percentage of revenue paid an employee who transacts a piece of business or performs a service is called:
A : a piece rate.
B : a commission.
C : a regular hourly rate.
D : a remunerative salary.
E : none of the above.

Correct Answer : B