Payroll Accounting 2017 27th edition Bieg Solutions Manual

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Note to Instructors: If students are preparing Continuing Payroll Problems in CLGL, please note slight differences in wage and tax calculations due to rounding in addition to differences in FIT, net pay, and journal entries. Please access solutions for Continuing Payroll Problems on the Instructor Resource website.

CONTINUING PAYROLL PROBLEM • A
KIPLEY COMPANY, INC.

Payroll Register

1.

For Period Ending January 8, 20--

Time Card No.	Name	Marital Status	No. W/H Allow.	Regular Earnings			Overtime Earnings			Total Earnings
				Hours Worked	Rate per Hour	Amount	Hours Worked	Rate per Hour	Amount	
11	Carson, F.	S	1	40	17.50	700.00				700.00
12	Wilson, W.	S	0	40	17.25	690.00	8	25.88	207.04	897.04
13	Utley, H.	M	2	37 1/2	18.10	678.75				678.75
21	Fife, L.	M	4	40	17.90	716.00	6	26.85	161.10	877.10
22	Smith, L.	S	2	40	19.75	790.00				790.00
31	Fay, G.	M	3	40	.....	515.00	1 1/4	19.32	24.15	539.15
32	Robey, G.	M	6	40	.....	623.08				623.08
33	Schork, T.	S	1	40	.....	773.08				773.08
51	Hardy, B.	M	5	40	.....	579.23	4	21.72	86.88	666.11
99	Kipley, C.	M	7	40	.....	1,000.00				1,000.00
Totals						7,065.14	.....	.....	479.17	7,544.31

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2017 edition

PAYROLL ACCOUNTING

Bieg/Toland

TEST 2

Student _____

Chapter 2 Date _____

SCORING RECORD

Section	Total Points	Deductions	Score
A	40		
B	60		
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.	An enterprise is covered under the FLSA if there are at least two employees engaged in interstate commerce and if the enterprise has a gross annual sales volume of at least $100,000. ...	____	**1.** ____
2.	Under the FLSA, "mom and pop stores" are excluded from enterprise coverage.	____	**2.** ____
3.	If a small amount of tips is turned over to the employer, the tip credit can still be applied against the minimum wage.	____	**3.** ____
4.	Employers must pay employees for working overtime hours even if the overtime was not authorized or approved..	____	**4.** ____
5.	Employees who regularly work less than 20 hours a week are not covered by the minimum wage requirements.....	____	**5.** ____
6.	A full-time student may be employed by a retail shop at 85 percent of the minimum wage.....	____	**6.** ____
7.	An employer may only credit up to half of a tipped employee's minimum wage as coming from the tips actually received.	____	**7.** ____
8.	There are some states that have a higher minimum wage rate than the federal minimum.	____	**8.** ____
9.	The FLSA provides for the payment of "double time" for any hours worked on holidays.	____	**9.** ____
10.	Wage differentials between sexes would be allowed if the different wage rates were based on a seniority system.....	____	**10.** ____
11.	Blue-collar workers do not have to be paid for overtime if they have earned more than $90,000 for the year.....	____	**11.** ____
12.	The FLSA requires employees to be paid for a rest period of 30 minutes or less.	____	**12.** ____
13.	Employers are not required to pay an employee for hours not worked because of illness.	____	**13.** ____
14.	Time spent in training sessions is never counted as working time.	____	**14.** ____
15.	Violators of the minimum wage provisions of the FLSA must reimburse the offended employees at the rate of $15.00 per hour for the hours paid at the hourly rate below the minimum.	____	**15.** ____
16.	A worker who is regularly paid on a biweekly basis should receive 24 paychecks each year.	____	**16.** ____
17.	In order to qualify for the "white-collar" exemption as outside salespeople, the employees must be paid a minimum salary of at least $913/week.	____	**17.** ____
18.	Commissions are considered to be payments for hours worked and must be included in determining the regular hourly rate.	____	**18.** ____
19.	In calculating the overtime premium pay, the overtime hours are multiplied by one-half the regular hourly rate.	____	**19.** ____
20.	A nondiscretionary bonus is one that is either known in advance or is set up as an inducement to achieve certain goals.	____	**20.** ____

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Section B—DIRECTIONS: Solve the following problems and record the answers in the Answers column. Carry each hourly rate and each overtime rate to 3 decimal places and then round off to 2 decimal places. (6 points for each correct answer)

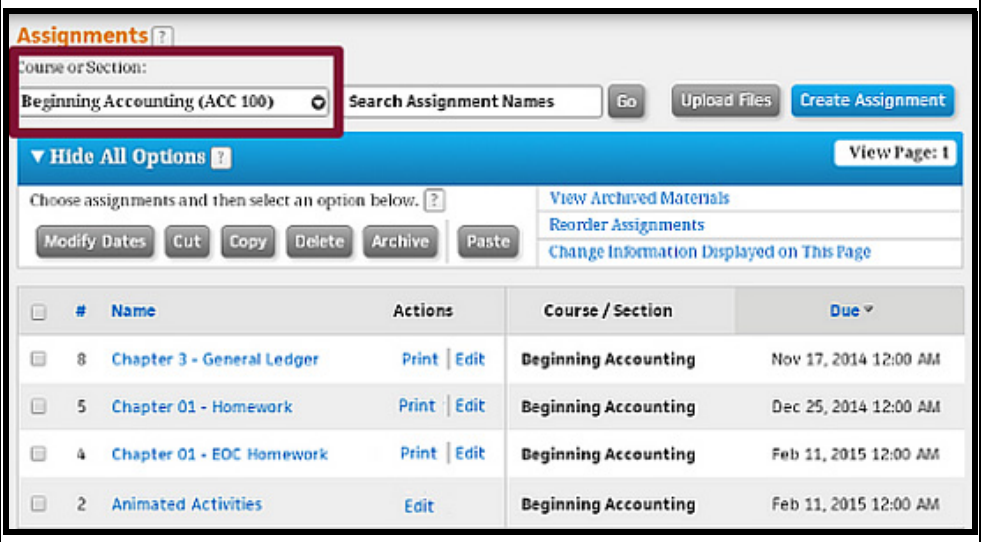
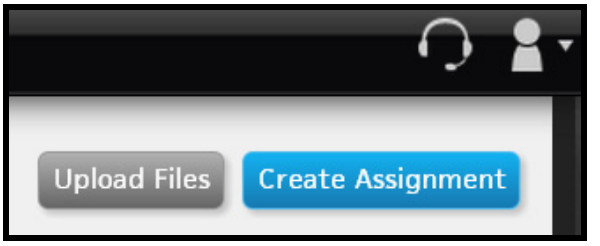
	Answers	For Scoring
1. Diane Duke works a standard 40-hour workweek. She is paid time and one-half for all hours over 40 in each workweek. Her regular hourly wage rate is $10.90. One week, Duke worked 49 hours. Her total gross earnings for the week are	$	**1.**
2. Charles Rollins earns $2,400 each month and works 35 hours each week.		
(a) His hourly rate is	$ (3 pts.)	**2a.**
(b) His overtime rate is	$ (3 pts.)	**2b.**
3. Ken Gorman is paid $405.00 for a 37½-hour workweek. Overtime is paid at time and one-half for hours beyond 40 in each workweek. One week, Gorman works 48 hours. If he is paid his regular hourly rate for the first 40 hours, Gorman's gross pay is	$	**3.**
4. Susan Tate receives an hourly wage of $11.25 for a 40-hour week of 5 days, 8 hours daily. For Saturday work, she is paid 1½ times the regular rate. For Sunday work, she is paid 2 times the regular rate. One week, she worked 50 hours—4 hours of which were on Saturday and 6 hours on Sunday. Her total earnings for the week are	$	**4.**
5. Ronald Dowd receives an annual base salary of $47,500 as a salesman in the Southern region, which has an annual sales quota of $450,000. For all sales over this quota, Dowd receives a commission of 4½ percent. For the current year, sales in the Southern region total $698,000. The amount of salary and commissions due to Dowd is	$	**5.**
6. Charles Geiger is a salaried employee who works fluctuating workweeks. He is paid $760 per workweek. This week, he worked 50 hours. Determine Geiger's total gross pay if his employer uses the special half-rate (based on total hours worked) for overtime pay.	$	**6.**
7. Ron Morris earns $11.80 per hour and worked 44 hours this week. In addition, he earned a production bonus of $35.20 for the week. His gross pay for the week is	$	**7.**
8. Bob Knox is paid on a piece-rate basis. He is paid 30 cents for each unit he produces. For overtime work, he receives in addition to his piece-rate earnings a sum equal to one-half the regular hourly pay multiplied by the hours worked in excess of 40 in a week. During a particular week, Knox worked 45 hours and produced 1,890 units. His total earnings for the week are	$	**8.**
9. Carson Morris worked two separate jobs for Horwath Company during the week. Job A consisted of 36 hours at $16.00 per hour; Job B entailed 14 hours at $17.50 per hour. Determine his gross pay for that week if the employer uses the average rate basis for the overtime pay.	$	**9.**
10. Cecil Green is a waiter who regularly receives $90 each week in tips and works 40 hours each week. Green's employer claims the maximum weekly tip credit that is allowed in this case. The gross weekly pay, excluding tips, that the restaurant should pay Green without violating the FLSA is	$	**10.**

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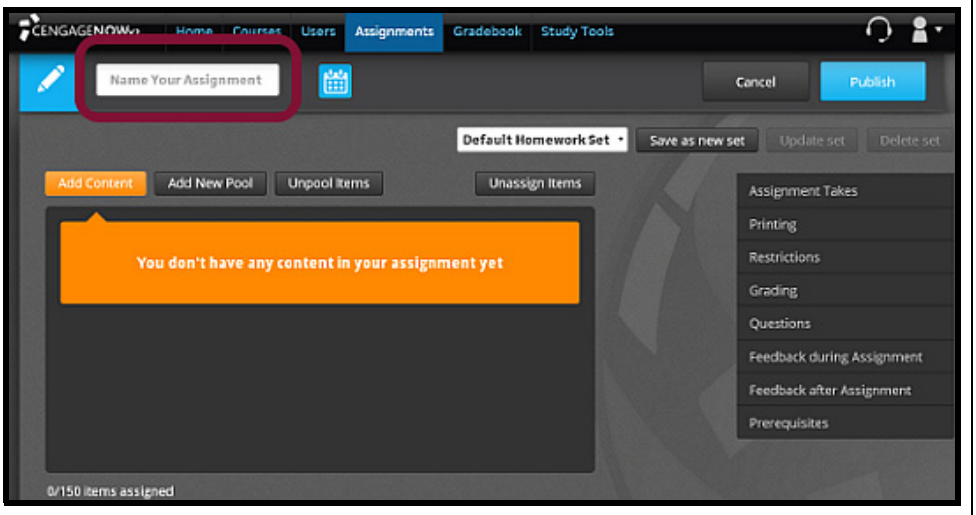
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Creating a CLGL Assignment

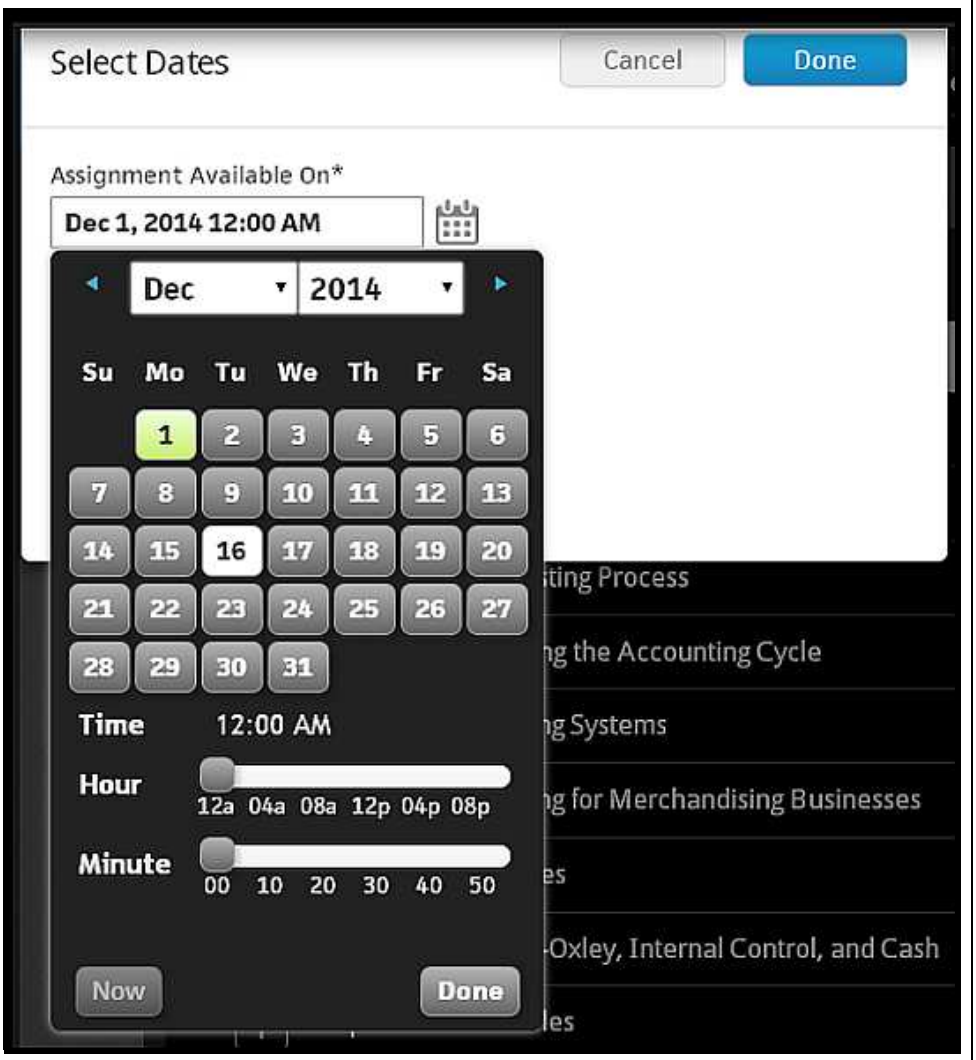
Once you have your course and any sections set up, you can create Homework or Test assignments comprised of CLGL problems.

Step	Action: To create a CLGL assignment
1	Click the **Assignments** link to open the **Assignments** page. If necessary, select the appropriate course from the **Course or Section** drop-down menu. 
2	Click the **Create Assignment** button to open the **Create an Assignment** page where you can choose your assignment type. Clicking **Cancel** allows you to exit without making any changes. 

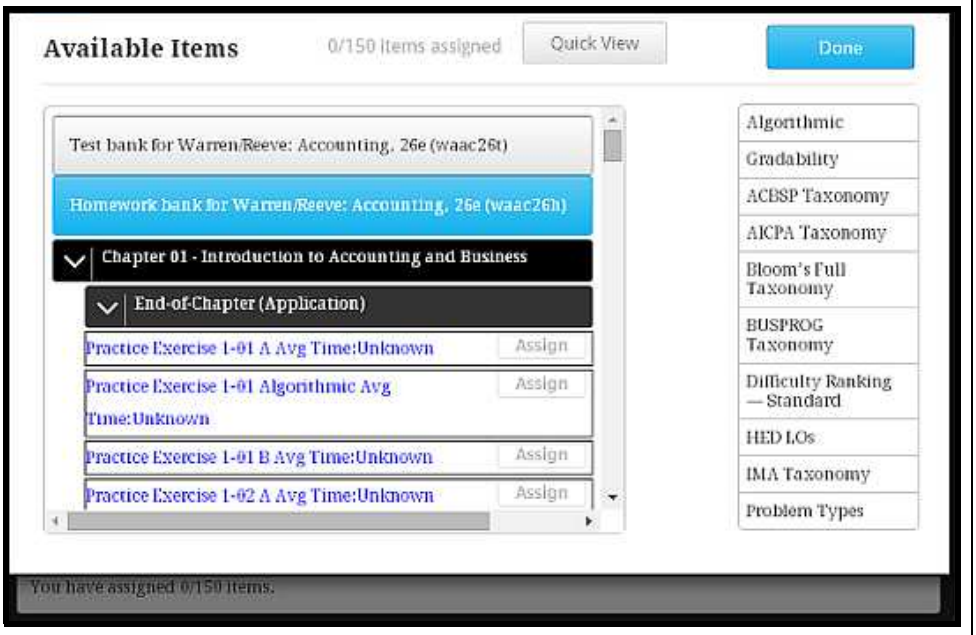
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Step	Action: To create a CLGL assignment
3	Select either **Test** or **Homework** on the **Create Assignment** page to open the assignment creation wizard. (*Required*) 
4	Enter your assignment's name in the **Name Your Assignment** field. 

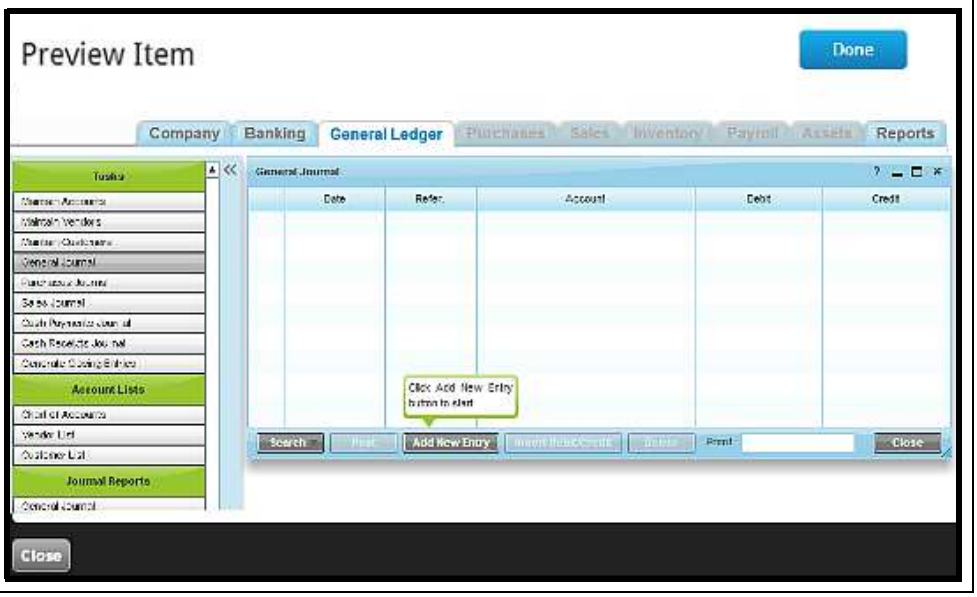
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Step	Action: To create a CLGL assignment
5	Click the **calendar icon** in the heading to open the **Select Dates** pane. Use the calendar widget to select the appropriate dates and times. (*An* **Available On** *date is required*.)  The current day is displayed with a white background, while the date you selected is green. Click **Done** when you are finished.

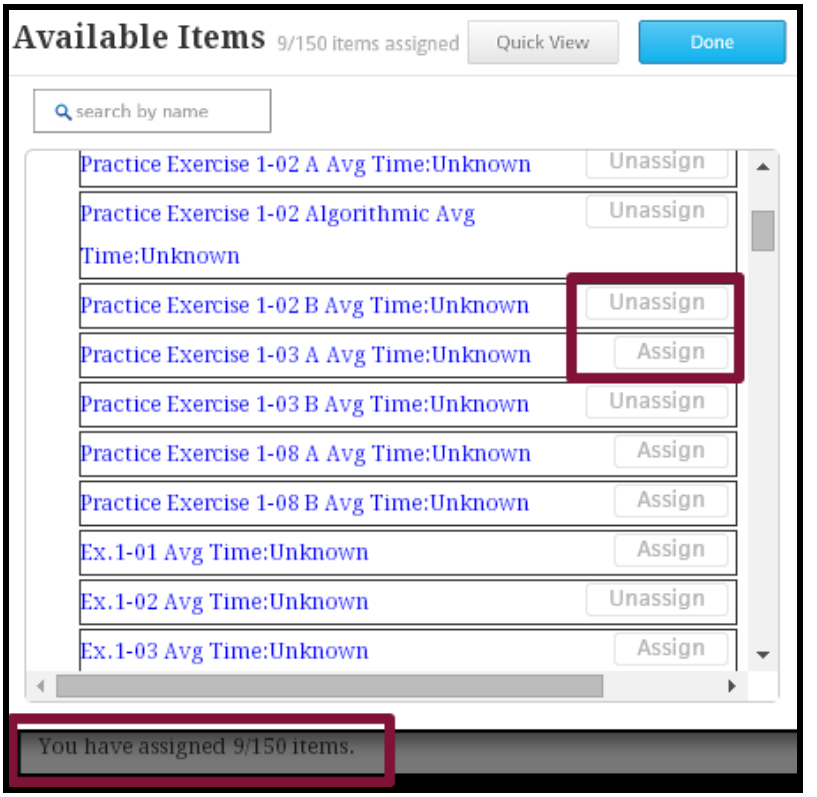
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Step	Action: To create a CLGL assignment
6	Click the **Add Content** button to open the **Available Items** page.
7	Click the product title, to reveal your course content. You can then expand a list of individual chapters and sections by clicking the arrow icons at the end of each row. 

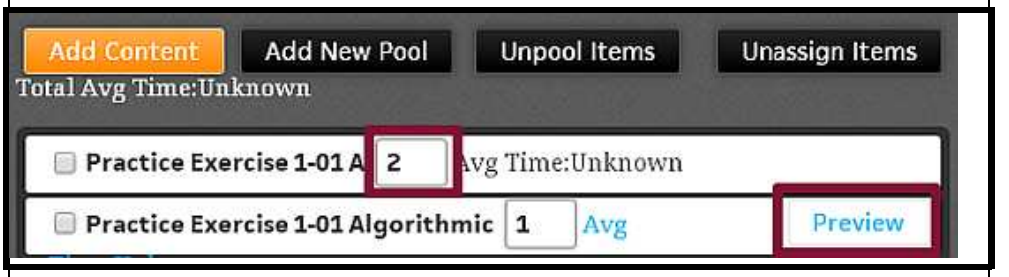
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Step	Action: To create a CLGL assignment
8	(*Optional*) Select from the filtering options to limit your list of available items. Depending on your course materials, you may choose from concepts related to a specific problem type, taxonomy, business program standard, algorithmic regeneration, gradability, or difficulty rating. 
9	(*Optional*) Click an item name to open a complete, functional preview of the item's content in the **Preview Item** pane. Click **Done** to return to the **Available Items** page. 

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Step	Action: To create a CLGL assignment
10	Click the **Assign** button next to the items you wish to include. Clicking **Unassign** removes the item from your assignment.  At the bottom and top of the page is a counter showing how many items are assigned out of the 150 items allowed.
11	Click the **Done** button in the upper right corner of the page when you are finished selecting content to return to the previous page.

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Step	Action: To create a CLGL assignment
12	(*Optional*) Edit the available assignment options on the right to best suit the your needs. You can choose to change the number of takes, the availability of feedback, grading preferences, restrictions to taking an assignment, etc. You can even create reusable "option sets" that you can later apply to other assignments.
13	(*Optional*) Enter a new point value in the text box adjacent an item name. To see item content, mouse over the item row and click the **Preview** button that appears.  When available, the **Avg Time** appearing with each item can supply global information on the average time required to complete that activity.
14	(*Optional*) Reorganize your assignment by creating grouped pools of questions and dragging pools and/or items in the item list.
15	Click **Publish** at the top of the page when you are done to save your assignment and open the **Assignment Created** page (or you can click **Cancel** to exit without saving). At this point, your assignment is complete and assigned to the current course. However, you still have the ability to make modifications by using the **Edit Assignment** link on the **Assignment Created** page or the **Edit** link on the **Assignments** page to modify assignment details and options.

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