Payroll Accounting 2026 36th edition Bieg Test Bank

SKU: 9798214044651-TEST-BANK

Chapter_1

True / False

1. The Fair Labor Standards Act is commonly known as the Federal Wage and Hour Law.
   a. True
   b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

2. The FLSA imposes no recordkeeping requirements on employers.
   a. True
   b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

3. The employer is required by the FLSA to display a poster that informs employees of the provisions of the law.
   a. True
   b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

4. All states have set their minimum wage to be the same as the federal government.
   a. True
   b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

5. Under the Federal Insurance Contributions Act, the Medicare portion of the tax is paid only by the employer.
   a. True
   b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/20/2025 10:11 AM

6. The FLSA provides health insurance for the aged and disabled (Medicare).
   a. True
   b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

7. The tax paid to the federal government for unemployment taxes is used for paying state and federal administrative expenses of the unemployment program.
   a. True
   b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

8. The Self-Employment Contributions Act imposes a tax on the net earnings from self-employment derived by an individual from any trade or business.
   a. True
   b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

9. Each state imposes an income tax on employees that is 2% of gross wages.
   a. True
   b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

10. Only six states do not impose a state unemployment tax on employers in their state.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

11. One of the provisions of coverage of the Civil Rights Act is that the employer must have 15 or more workers.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

12. Title VII of the Civil Rights Act protects all employees from arbitrary dismissal.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

13. Under the Civil Rights Act of 1964, the U.S. government is classified as an exempt employer.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

14. Employers not subject to Title VII coverage may come within the scope of the Civil Rights Act by reason of a contract or subcontract involving federal funds.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

15. By the use of executive orders, the federal government has banned discrimination in employment on government contracts.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

16. An exception to the protection that the Age Discrimination in Employment Act provides for all workers over 40 involves executives who are 65 or older and who have held high policy-making positions during the two-year period prior to retirement.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

17. Under the Federal Personal Responsibility and Work Opportunity Reconciliation Act, every employer is required to report the name, address, and social security number of each new employee to the appropriate state agency.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

18. Form I-9 must be completed by each new hire.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

19. Employers are now required to photocopy new employees' Form I-9 documents.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

20. In order for the Walsh-Healey Public Contracts Act to protect laborers for contractors who furnish materials to any agency of the United States, the contract amount must be at least $15,000.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
REFERENCES:	1-8
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
NATIONAL STANDARDS:	United States - Blooms - Knowledge
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

21. Under FMLA, the time off must be used in one uninterrupted period of time.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

22. Under the Family and Medical Leave Act, employers can exempt an employee who has not worked for the employer for at least one year and has worked for the company for at least 1,250 hours in the last year.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

23. FUTA was designed to ensure that workers who are covered by pension plans receive benefits from those plans.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

24. Under ERISA, vesting conveys to employees the right to share in a retirement fund in the event they are terminated before the normal retirement age.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

25. ERISA provides for full vesting of the employer's contributions at the end of the fifth year of service or after the third year of service, with another 20% vesting in each subsequent year until full vesting is reached at the end of the 7th year.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/20/2025 10:12 AM

26. Under the Affordable Care Act, employers with 50 or more full-time employees during the previous year are required to provide health insurance coverage for all full-time employees.
    a. True
    b. False

ANSWER:	True
POINTS:	1
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

27. The Affordable Care Act does not make a distinction between large and small employers.
    a. True
    b. False

ANSWER:	False
POINTS:	1
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

28. The total cost of workers' compensation insurance is borne by the employees.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

29. Workers' compensation insurance premiums for employers vary according to the different degrees of danger in various classes of jobs and the employers' accident experience rate.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

30. All states have partial-wage-replacement disability programs, that cover injuries away from the worker's place of employment.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

31. The *requisition for personnel form* is sent to the payroll department so that the new employee can be properly added to the payroll.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

32. Employment application forms are usually discarded when the applicant is hired.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

33. If an investigative consumer report is being issued, the applicant must be given a written notice that the information obtained will be used in the employment decision.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

34. Questions pertaining to religion, sex, national origin, or age are allowed on application forms when these are bona fide occupational qualifications for a job.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

35. Asking applicants for their arrest records is illegal.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
REFERENCES:	1-17
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

36. There are no states that allow employees to access their personnel files.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

37. The *payroll register* is a separate payroll record that is kept on each employee.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

38. A *payroll register* lists all employees who have earned remuneration, the amount of remuneration, the deductions, and the net amount paid for each pay period.
    a. True
    b. False

ANSWER:	True
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

39. The amounts needed for the payroll entries in the journal come from the *employee's earnings record*.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

40. The trend toward outsourcing of payroll operations has weakened in recent years.
    a. True
    b. False

ANSWER:	False
POINTS:	1
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Multiple Choice

41. Which of the following laws establishes the minimum wage?
    a. Fair Labor Standards Act
    b. Federal Income Tax Act
    c. Federal Insurance Contributions Act
    d. Federal Unemployment Tax Act
    e. Fair Employment Laws

ANSWER:	a
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

42. Which of the following is a provision of the Fair Labor Standards Act (FLSA)?
    a. Sets up minimum wage
    b. Tax on net earnings of self-employed individuals
    c. Allows discrimination in hiring
    d. Separate tax on employees and employers
    e. All of these choices are provisions of the FLSA.

    ANSWER: a
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

43. The Fair Labor Standards Act has set the current minimum hourly rate of pay at:
    a. $10.00.
    b. $7.25.
    c. $7.75.
    d. $5.00.
    e. $8.50.

    ANSWER: b
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

44. Which of the following acts levies a tax on employers and employees that is credited to the Federal Old-Age and Survivors' Trust Fund and the Federal Disability Insurance Trust Fund?
    a. Federal Income Tax Act
    b. Federal Insurance Contributions Act
    c. Fair Labor Standards Act
    d. Federal Unemployment Tax Act
    e. Employee Retirement Income Security Act

    ANSWER: b
    POINTS: 1
    DIFFICULTY: Medium
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting
    Blooms Taxonomy-5 - Remembering
    Business Program-3 - Analytic
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

45. Which of the following is *not* part of the social security program?
    a. Federal Income Tax Law
    b. Federal Old-Age and Survivors' Trust Fund
    c. Medicare
    d. Self-Employment Contributions Act
    e. All of these choices are part of the social security program.

    ANSWER: a
    POINTS: 1
    DIFFICULTY: Medium
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting
    Blooms Taxonomy-5 - Remembering
    Business Program-3 - Analytic
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

46. Which of the following is a part of the social security program?
    a. Federal unemployment taxes (FUTA)
    b. State income tax withholding
    c. Medicare
    d. Federal income tax withholding
    e. All of these choices are part of the social security program.

ANSWER:	c
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

47. Which of the following levies a graduated tax on the earnings of most employees and is deducted from their gross pay?
    a. Income tax withholding laws
    b. Federal Unemployment Tax Act
    c. Fair Labor Standards Act
    d. Federal Insurance Contributions Act
    e. Employee Retirement Income Security Act

ANSWER:	a
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

48. What tax act levies a tax on employers to pay state and federal administrative expenses of the unemployment program?
    a. Federal Income Tax Act
    b. Federal Unemployment Tax Act
    c. Federal Wage and Hour Law
    d. Estate Unemployment Tax Acts
    e. Workers' Compensation Laws

    ANSWER: b
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

49. Which of the following Acts established the Equal Employment Opportunity Commission (EEOC)?
    a. Americans with Disabilities Act
    b. Immigration Reform and Control Act of 1986
    c. Civil Rights Act of 1964
    d. Age Discrimination in Employment Act
    e. None of these choices are correct.

    ANSWER: c
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

50. Title VII of the Civil Rights Act is referred to as the:
    a. Wage and Hour Act.
    b. Social Security Act.
    c. Age Discrimination Act.
    d. Equal Employment Opportunity Act.
    e. Immigration Reform Act.

    ANSWER: d
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

51. All of the following are covered by the Age Discrimination in Employment Act *except*:
    a. labor unions.
    b. an employer with 15 employees.
    c. state government employees (other than elected officials).
    d. employment agencies.
    e. All of these choices are covered.

    ANSWER: b
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

52. The Age Discrimination in Employment Act provides protection to virtually all workers over the age of:
    a. 50.
    b. 65.
    c. 70.
    d. 75.
    e. 40.

ANSWER:	e
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

53. Form I-9, which is completed by each employee, deals with:
    a. contributions to individual retirement accounts.
    b. verification of employment eligibility.
    c. eligibility for unemployment benefits.
    d. eligibility for Medicare benefits.
    e. None of these choices are correct.

ANSWER:	b
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

54. Form I-9, Employment Eligibility Verification, is required due to which of the following acts?
    a. Immigration Reform and Control Act of 1986
    b. Civil Rights Act of 1964
    c. Age Discrimination in Employment Act
    d. Americans with Disabilities Act
    e. None of these choices are correct.

    ANSWER: a
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

55. Which of the following acts deals with the minimum wage paid to laborers for contractors on federal government construction contracts?
    a. Walsh-Healey Public Contracts Act
    b. Fair Labor Standards Act
    c. McNamara-O'Hara Service Contract Act
    d. Occupational Safety and Health Act
    e. Davis-Bacon Act

    ANSWER: e
    POINTS: 1
    DIFFICULTY: Medium
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
    ACCREDITING STANDARDS: AICPA: v1-11 - FN-Reporting
    Blooms Taxonomy-5 - Remembering
    Business Program-3 - Analytic
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

56. The E-Verify program is a system to check the:
    a. age of new hires.
    b. vesting status of all employees.
    c. health status of employees on medical leave.
    d. social Security status of new hires.
    e. employment eligibility of new hires.

    ANSWER: e
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

57. Which of the following acts deals with unpaid leave for a family or medical emergency?
    a. Fair Labor Standards Act
    b. Occupational Safety and Health Act
    c. Family and Medical Leave Act of 1993
    d. Walsh-Healey Public Contracts Act
    e. None of these choices are correct.

    ANSWER: c
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/20/2025 10:18 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

58. Which of the following is part of the Family and Medical Leave Act for the employer?
    a. Must provide for 9 months of unpaid leave
    b. Must allow all employees to take the leave
    c. Must pay the employee 50% of their salary during the leave
    d. Must continue the employee's health-care coverage during the leave
    e. All of these choices are correct.

    ANSWER: d
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

59. Employers can exempt the following from the provision of the Family and Medical Leave Act:
    a. all salaried employees.
    b. employees with less than a five-year tenure with the employer.
    c. all employees under the age of 30.
    d. all employees earning the minimum wage.
    e. highest-paid 10% of their workforce.

    ANSWER: e
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

60. One of the vesting schedules for ERISA provides for full vesting of the employer's contribution to an employee's pension fund after five years or gradually over:
    a. ten years.
    b. five years.
    c. six years.
    d. seven years.
    e. no gradual vesting is allowed.

ANSWER:	d
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

61. The Affordable Care Act defines applicable large employers (ALEs) as employers with:
    a. 15 or more full-time employees during the previous year.
    b. 1 or more full-time employees during the previous year.
    c. 200 or more full-time employees during the previous year.
    d. 50 or more full-time employees during the previous year.
    e. 200 or more full- and part-time employees during the previous year.

ANSWER:	d
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

62. Which of the following acts gives a tax credit to employers for offering health insurance to their employees?
    a. Civil Rights Act
    b. Fair Labor Standards Act
    c. Family and Medical Leave Act
    d. Patient Protection and Affordable Care Act
    e. None of these choices are correct.

    ANSWER: d
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

63. Which of the following laws protects employees against losses due to work-related injury?
    a. Workers' Compensation
    b. Federal Wage and Hour
    c. Family and Medical Leave
    d. State Disability
    e. Federal Unemployment

    ANSWER: a
    POINTS: 1
    QUESTION TYPE: Multiple Choice
    HAS VARIABLES: False
    LEARNING OBJECTIVES: PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
    DATE CREATED: 12/18/2025 10:51 AM
    DATE MODIFIED: 12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

64. Which of the following is included in a job description?
    a. Essential and nonessential duties
    b. Education, credentials required
    c. Necessary skills
    d. Job title
    e. All of these choices are correct.

ANSWER:	e
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

65. Pre-hire questions pertaining to religion, sex, national origin, or age are allowed if:
    a. all applicants are asked the same questions.
    b. only foreign-born applicants are asked these questions.
    c. these factors are bona fide occupational qualifications for the job.
    d. they are not in written form.
    e. the applicant is married.

ANSWER:	c
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

66. Which of the following is not allowed as part of a company's pre-hire inquiries?
    a. Past employment and experience records
    b. Social security numbers
    c. Lie detector tests
    d. Educational background
    e. List of references

ANSWER:	c
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

67. Which of the following is used to provide a continuous record of the relationship between employer and employee?
    a. Change in payroll rate form
    b. Employee's history record
    c. Hiring notice
    d. Employee's earnings record
    e. None of these choices are correct.

ANSWER:	b
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

68. Which of the following is not part of the records employers keep in employee files?
    a. Regular pay rate
    b. Reference letters
    c. Wages subject to tax for the calendar year
    d. Health-care account withdrawals
    e. None of these choices are correct.

ANSWER:	d
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.05 - Identify the *payroll register* and the *employee's earnings record*.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

69. Which of the following records lists all employees who earn remuneration, the amount of remuneration, the deductions, and the net amount paid for each payroll period?
    a. Employee's history record
    b. Payroll register
    c. Change in payroll rate form
    d. Reference inquiry form
    e. None of these choices are correct.

ANSWER:	b
POINTS:	1
DIFFICULTY:	Medium
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

70. Which of the following is a multicolumn form used to assemble and summarize the data needed at the end of each payroll period?
    a. Payroll register
    b. Reference inquiry form
    c. Change in payroll rate form
    d. Employee history record
    e. None of these choices are correct.

ANSWER:	a
POINTS:	1
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.05 - Identify the *payroll register* and the *employee's earnings record*.
DATE CREATED:	12/18/2025 10:51 AM
DATE MODIFIED:	12/18/2025 10:51 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

Chapter_1_Achievement_Test

1. The Fair Labor Standards Act sets the current minimum wage at $7.50 per hour.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

2. The Federal Insurance Contributions Act covers restrictions on the employment of child labor.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Easy
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

3. The Federal Income Tax Withholding Law requires that all employment data be kept on file permanently.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

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.
   a. True
   b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

5. Those records that are required by the various payroll laws must generally be kept on file for only the current year.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

6. Unions and employment agencies are excluded from coverage under the Civil Rights Act of 1964.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

7. Employers' photocopying of new employees' I-9 documents is not required under the Immigration Reform and Control Act.
   a. True
   b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

8. The Age Discrimination in Employment Act protects virtually all workers, but only to the age of 70.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

9. FICA taxes are levied upon employers only.
   a. True
   b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

10. Criminal background checks can be used by employers on all job applicants.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

11. Most employers are faced with two unemployment taxes—federal and state.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

12. Every state imposes state unemployment taxes on employers in their state.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

13. As part of their FMLA, a few states have implemented a paid family leave plan.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

14. The FUTA tax paid to the federal government is used to pay benefits to the unemployed workers who qualify for the benefits.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

15. Under the Affordable Care Act, all employers are required to provide insurance coverage for all full-time employees.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

16. The information reporting requirements of the Affordable Care Act only involve the filing of each employee's Form W-2.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

17. Once vested, workers have the right to receive a pension at retirement age, even if they no longer work for that company.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

18. Under the Family and Medical Leave Act, employers can exempt the highest paid 10 percent of their workforce from its provisions.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

19. Under federal law, new-hire reporting also applies to newly hired independent contractors.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

20. Form I-9, Employment Eligibility Verification, is completed only by employees who were born outside the United States.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

21. The deadline for an employee to complete and sign Section 1 of Form I-9 is one year from the date of hire.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

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.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

23. Workers' compensation insurance applies only to work-related injury, illness, or death.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

24. Pre-hire questions pertaining to religion, sex, national origin, or age are allowed when these factors are bona fide occupational requirements for a job.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

25. If an investigative consumer report is being issued, the applicant must be given a written notice that the information obtained will be used in the employment decision.

    a. True

    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

26. Employers cannot terminate an employee for providing false information on an application form once the employee begins employment.

    a. True

    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

27. The hiring notice is a record sent to the Payroll Department so that the new employee can be added to the payroll.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

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.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

29. The payroll register is used to provide the information needed to record the payroll entries made in the journal on each payday.
    a. True
    b. False

ANSWER:	True
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

30. The FLSA requires all employees to be paid weekly or biweekly.
    a. True
    b. False

ANSWER:	False
POINTS:	2
DIFFICULTY:	Moderate
QUESTION TYPE:	True / False
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.02 - Examine the recordkeeping requirements of these laws.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

31. 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 sex
    e. All of these choices are provisions of the FLSA.

ANSWER:	c
POINTS:	5
DIFFICULTY:	Easy
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

32. 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

ANSWER:	c
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.03 - Describe the employment procedures generally followed in a Human Resources Department.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

33. 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

ANSWER:	e
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

34. 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

ANSWER:	a
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

35. 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 these choices are provisions of ERISA.

ANSWER:	d
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

36. 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 choices are correct.

ANSWER:	b
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.04 - Identify the various personnel records used by businesses and the type of information shown on each form.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

37. 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

ANSWER:	e
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

38. 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

ANSWER:	d
POINTS:	5
DIFFICULTY:	Moderate
QUESTION TYPE:	Multiple Choice
HAS VARIABLES:	False
LEARNING OBJECTIVES:	PAYR.BIEG.23.01.01 - Identify the various laws that affect employers in their payroll operations.
ACCREDITING STANDARDS:	AICPA: v1-11 - FN-Reporting Blooms Taxonomy-5 - Remembering Business Program-3 - Analytic Time Estimate-a - 5 min.
DATE CREATED:	12/18/2025 10:52 AM
DATE MODIFIED:	12/18/2025 10:52 AM

Copyright Cengage Learning. Powered by Cognero.

Payroll Accounting 2026 36th edition Bieg Test Bank

2026 edition

PAYROLL ACCOUNTING

Bieg/Toland

TEST 1

Student **INSTRUCTOR'S COPY**

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.	**F**	**1.** ___
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.** ___

© 2026 Cengage®. May not be scanned, copied or duplicated, or posted to a publicly accessible website, in whole or in part.

Payroll Accounting 2026 36th edition Bieg Test Bank

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, sex, 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 sex, (E) All of these choices 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 these choices 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 are correct.	**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.** ___

© 2026 Cengage®. May not be scanned, copied or duplicated, or posted to a publicly accessible website, in whole or in part.

Payroll Accounting 2026 36th edition Bieg Test Bank