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QUESTION 1

All of the following statements about FLSA overtime regulations are true EXCEPT:

- A. a bonus paid under a union contract is included in the regular rate of pay
- B. a holiday bonus, paid at the discretion of the employer is excluded from the regular rate of pay
- C. the weeks regular rate of pay must include shift premiums
- D. employers must pay overtime when employees work more than 8 hours in a workday.

Correct Answer: D

QUESTION 2

For her 10 years of service, an employee was given a gold necklace valued at \$100. Which of the following is true?

- A. the gift must be included in her taxable compensation
- B. the gift is tax free
- C. only social security and medicare tax should be withheld on the fair market value of the award
- D. only federal income tax should be withheld on the fair market value of the award

Correct Answer: B

QUESTION 3

All of the following types of employees are classified as exempt from the FLSAs min wage and OT requirements except:

- A. professional
- B. outside salesperson
- C. administrative
- D. computer repairman

Correct Answer: C

QUESTION 4

The owners of a company want to set up a retirement program for themselves, but do not want to make contributions on behalf of their employees. all of their employees are under age 30. What can they do?

- A. establish only a 401k plan that restricts eligibility to employees over age 30.



B. set up nonqualified deferred compensation plan only

C. establish only a 401k plan that restricts eligibility to employees over age 30, and set up a nonqualified deferred compensation plan.

D. establish a 403b plan for all employees

Correct Answer: B

QUESTION 5

What type of pay is included in the regular rate of pay calculation?

A. discretionary bonuses

B. paid sick leave

C. paid vacation leave

D. production bonuses

Correct Answer: D

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