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QUESTION 1

FUTA taxes of more than \$500 on wages paid in the first quarter must be deposited no later than:

- A. march 31
- B. april 15
- C. april 30
- D. may 1

Correct Answer: A

QUESTION 2

All of the following features are present in a qualified plan except:

- A. discriminator in favor of highly compensated employees
- B. written documentation
- C. benefits for employees
- D. the right to benefits is nontransferable

Correct Answer: A

QUESTION 3

When system generated totals do not agree to batch control totals, what must occur?

- A. continue processing
- B. finding the cause and correcting the error
- C. delay finding the error until more time is available
- D. document the difference and continue processing

Correct Answer: B

QUESTION 4

What authority controls the frequency with which employees must be paid?

- A. state laws
- B. FLSA rules



C. Local laws

D. IRS rules

Correct Answer: A

QUESTION 5

The federal minimum wage is used when figuring the amount to withhold for a creditor garnishment

A. TRUE

B. False

Correct Answer: A

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