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QUESTION 1

Documenting payroll policies and procedures will provide all of the following results EXCEPT:

- A. a mechanism for educating payroll partners, suppliers, and customers
- B. assurances of payroll personnel competency and performance
- C. a tool for assessing internal business controls
- D. a vehicle for improving processes

Correct Answer: B

QUESTION 2

Which of the following generally does NOT represent compensable time under the FLSA?

- A. Time sent in break room waiting for job instructions
- B. Time spent cleaning up work area after normal shift
- C. Overtime hours not authorized by the employer
- D. Travel to a convention after normal working hours

Correct Answer: D

QUESTION 3

Which of the following would NOT be defined as a tax-deferred benefit?

- A. Non qualified plan contributions
- B. 403(b) pretax contributions
- C. 401(k) pretax contributions
- D. 125 pretax contributions

Correct Answer: D

QUESTION 4

An environment in which the back office transaction-intensive processes and customer care functions are consolidated is known as:

- A. Shared services



- B. Pre-processing
- C. Open systems
- D. Outsourcing

Correct Answer: A

QUESTION 5

Under the FLSA, how long are employers required to keep records relating to wages, hours, and conditions of employment?

- A. permanently
- B. 4 years or until the file is no longer active
- C. 3 years
- D. 7 years

Correct Answer: C

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