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QUESTION 1

Which of the following is not delegated to others?

- A. Ability
- B. Accountability
- C. Authority
- D. Responsibility

Correct Answer: B

QUESTION 2

Upward communication involves:

- A. passing information to management
- B. dissemination of management decision to the staff
- C. interactions between you and your manager
- D. conducting quality circle meetings

Correct Answer: A

QUESTION 3

An HRIS that has one database with functionality pertaining to multiple applications is often called a (n)

- A. Integrated system
- B. Segregated system
- C. Stand-alone system
- D. Cross-functional system

Correct Answer: A

QUESTION 4

If a company is examining the feasibility of purchasing an integrated human resource information system (HRIS), what approach is best?

- A. Instruct each user area to conduct an independent search for a software vendor



- B. Assign the search task to the information systems staff who have prior experience in each HRIS discipline
- C. Assemble a team of information system staff and potential users to conduct the search
- D. Authorize the company's payroll manager to select the vendors from which to choose

Correct Answer: C

QUESTION 5

Which of the following describes the system step needed nearest in time to the start of the processing with a new system?

- A. Parallel
- B. Feasibility
- C. Needs analysis
- D. Evaluation

Correct Answer: A

QUESTION 6

Which of the following is not a by-product of documentation?

- A. Simplified training
- B. Consistency
- C. Reference material
- D. Firewall violation prevention

Correct Answer: D

QUESTION 7

An advantage of client/server technology for payroll is:

- A. Maintenance fees from the vendor are eliminated
- B. Fewer programmers are required to maintain the payroll
- C. Time required to balance a payroll is reduced.
- D. Programs and database need not be stored on the mainframe

Correct Answer: D



QUESTION 8

Sick pay under a definite plan or system is NOT subject to mandatory federal income tax withholding when paid:

- A. From a disability retirement plan
- B. From an employer's self-insured plan
- C. By an agent of the employer
- D. By a third-party insurance provider

Correct Answer: D

QUESTION 9

A network is:

- A. A system in which computers and terminals are linked together
- B. Terminals, hard drives, and printers
- C. Software that provides for the creation of edit files
- D. A picture of the flow of input through programs

Correct Answer: A

QUESTION 10

CC's Construction Company				
Employee	Hire Date	Monthly Salary	401(k) % of Salary	125 Cafeteria Elections
David	06/01/09	\$5,000.00	3.00%	\$100/month medical
Karen	12/19/05	\$4,200.00	7.00%	\$100/month medical \$100/month health care FSA
Alan	03/18/07	\$7,300.00	4.00%	\$50/month medical
Sue	03/01/09	\$3,900.00	0.00%	does not participate \$150/month medical
Douglas	12/21/02	\$15,000.00	12.00%	\$415/month dependent care FSA
Christy	11/01/09	\$3,000.00	0.00%	does not participate

What is the total amount reported in box 10, "Dependent care benefits?"

- A. \$ 0
- B. \$10,480



C. \$5,500

D. \$4,980

Correct Answer: D

QUESTION 11

The FLSA requires which of the following records to be retained for three years?

A. Proof of workers' compensation coverage

B. Document showing employee's job duties

C. Daily time records

D. Employee disciplinary notices

Correct Answer: B

QUESTION 12

If an employee fails to furnish the employer with a Form W-4, the employer is required to withhold federal income tax at the rate of:

A. Single and 1 allowance

B. Single and 0 allowances

C. Married and 0 allowances

D. Married and 2 allowances

Correct Answer: B

QUESTION 13

Assume that an independent contractor is a foreign person. What form is he most likely to complete?

A. Form W-9

B. Form W-8BEN

C. Form W-4

D. Form W-7

Correct Answer: B



QUESTION 14

The penalty for failure to withhold wages under a federal tax levy notice is:

- A. 75% of the amount not withheld
- B. 100% of the amount not withheld
- C. 150% of the amount not withheld
- D. 50% of the amount not withheld

Correct Answer: D

QUESTION 15

A single company of a group of related companies can file the Forms W-2 and 941 under it's EIN for all employees of all the related companies, whether or not the employees are concurrently employed, under which of the following reporting options?

- A. Power of attorney
- B. Common paymaster
- C. Establishment reporting
- D. Reporting agent

Correct Answer: D

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