

Fundamental Payroll Certification Practice Test

IRS requires -

marital status and allowances are obtained from Form W-4

Major Payroll Tasks -

Compliance with federal, state and local regulations

Timely and accurate issuance of paychecks

Periodic reporting

Record retention

Control and Security

Federal Requirements for a Master File - Employee Data -

Name

Address

Gender

Birth date

SSN

Occupation

State where services rendered

Federal Requirements for a Master File - Employment Data -

Hire date

Termination date

Payment date

Basic or hourly rate of pay

Additions/deductions from pay

Frequency of payment

Hours worked/ day

Hours worked/ week

Workweek

Straight time hours/ pay

Overtime hours/ pay

Shift premiums

Federal Requirements for a Master File - Tax and Payroll Data -

Allowances claimed

Marital status

Federal Requirements for a Master File - Both Payroll Period and Calendar Year -

Total wages subject to federal, state, and local income taxes

Total Wages subject to Social Security tax and Medicare tax

Total remuneration

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D Kirk



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