
AIPB - Mastering Payroll (national exam study guide) questions with correct answers

Unintentional misclassification as an independent contractor who fails to file form 1099-MISC - tax assessment for failure to withhold at FICA and FITW is equal to what percent? - VERIFIED

ANSWER ✓✓ -FICA - 40%

FITW - 3%

Unintentional misclassification as an independent contractor who files form 1099-MISC - tax assessment for failure to withhold at FICA and FITW is equal to what percent? - VERIFIED

ANSWER ✓✓ -FICA - 20%

FITW - 1.5%

Written determination from the IRS regarding an individual's worker status can submit what form - VERIFIED ANSWER ✓✓ -SS-8

Back up withholding tax rate employer must use - VERIFIED ANSWER ✓✓ -28%

Employee leasing agency fails to withhold taxes it can become whose responsibility to pay these taxes - VERIFIED ANSWER ✓✓ -Client firm

Wages are subject to federal requirements including federal income tax withholding, FICA tax withholding, and federal_____ tax - VERIFIED ANSWER ✓✓ -Unemployment insurance

The federal minimum wage rate has stayed at what amount per hour since July 24, 2009? - VERIFIED ANSWER ✓✓ -\$7.25

What is the minimum hourly rate that employers must pay to certain tipped employees after applying the maximum allowable tip credit? - VERIFIED ANSWER ✓✓ -\$2.13

After adding employees tips for the week to the employees regular pay, the average hourly rate for the week must be at least what amount? - VERIFIED ANSWER ✓✓ -\$7.25

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