Payroll Applicant Screening Sample Test

Tier 2 - Intermediate

Tier Overview

For candidates with practical payroll experience. Covers routine processing, deductions, taxes, and standard payroll tasks.

Sample Questions

1. **Multiple Choice:** If payroll totals seem unusually high for one employee, what should generally be reviewed first?
   A. Time entry, rate, and bonus setup B. The company bank balance C. Prior quarter Form 941 D. Workers' comp rates
2. **Calculated:** An employee earned $1,240.00 in gross wages. Federal withholding is $94.86, Social Security is $76.88, and Medicare is $17.98. What is the net pay before any other deductions?
3. **True/False:** Reconciling hours worked to approved time records helps reduce the risk of overpayments and payroll corrections.
4. **Multiple Choice:** A traditional 401(k) employee deduction is generally classified as:
   A. Post-tax B. Pre-tax for federal income tax C. Non-payroll D. Employer tax only
5. **Short Answer:** Why should benefit deductions be reviewed after an employee status change, such as moving from full-time to part-time?
6. **Short Answer:** List one reason a payroll processor should review quarter-end totals before filings are submitted.

Answer Key Snippet: 1-A | 2-$1,050.28 | 3-True | 4-B

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