
AIPB Mastering Payroll Exam With Questions And Answers @ 2024

If an employer unintentionally misclassifies an employee as an independent contractor and files Form 1099-MISC, the tax assessment for failure to withhold federal income tax is equal to: - Answer 1.5% of the wage amount

On which form are wages reported? - Answer W-2

Due on for Employee copies January 31

If an employer wants a written determination from the IRS on a worker's status, which form should it submit? - Answer SS-8

When the common-law test is met, an individual is considered? - Answer an employee

Nonemployee compensation is reported on Form: - Answer 1099-MISC

Employer payments to employees for services rendered are called - Answer wages

Employer payments to independent contractors are made as ordinary - Answer payments

A taxpayer identification number supplied by an independent contractor may be either an individual's _____ number or a company's _____ number. - Answer social security , employer ID

If an employer wishes to obtain a written determination from the IRS regarding an individual's worker status, it can submit Form _____. - Answer SS-8

While an employer is waiting for a written determination of an individual's worker status from the IRS, it should treat the individual as (a, an) _____. - Answer employee

If an employer unintentionally misclassifies an employee as an independent contractor and also fails to file Form 1099-MISC, the tax assessment for failure to withhold FICA tax is equal to what percentage of the employee's portion of Social Security and Medicare tax? - Answer 40%

FLSA - Answer Fair Labor Standards Act , which is enforced by the U.S.

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