PAYROLL ACCOUNTING

(125)

# —Secondary—

REGIONAL – 2016

**Multiple Choice & Short Answer:**

Multiple Choice (15 @ 2 points each) (30 points)

Short Answers (11 @ 2 points each) (22 points)

**Production:**

Job 1: Pay Conversion (21 points)

Job 2: Payroll Register (35 points)

Job 3: Time Card (13 points)

***TOTAL POINTS (121 points)***

**Judge/Graders: Please double check and verify all scores and answer keys!**

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*Workplace Skills Assessment Program* competition.

|  |  |
| --- | --- |
| **Multiple Choice (2 points each)** | |
| **1.** | **B** |
| **2.** | **B** |
| **3.** | **A** |
| **4.** | **D** |
| **5.** | **B** |
| **6.** | **D** |
| **7.** | **C** |
| **8.** | **D** |
| **9.** | **D** |
| **10.** | **B** |
| **11.** | **A** |
| **12.** | **B** |
| **13.** | **C** |
| **14.** | **A** |
| **15.** | **B** |

|  |  |
| --- | --- |
| **Short Answer (2 points each** | |
| 1a. | **32** |
| b. | **288** |
| 2a. | **336** |
| b. | **716** |
| 3a. | **2,201.00** |
| b. | **514.75** |
| 4a. | **4,125.00** |
| b. | **5,250.00** |
| c. | **6,375.00** |
| d. | **15,750.00** |
| e. | **5,250.00** |

**Job 1: Pay Conversion (1 point for each shaded answer – 21 points)**

**Frequency Amount Weekly Rate Hourly Rate OT Hourly Rate**

Semi-Monthly $1,345.00 **$620.77 $15.52 $23.28**

Bi-Weekly $1,455.00 **$727.50 $18.19 $27.29**

Monthly $4,022.00 **$928.15 $23.20 $34.80**

Semi-Monthly $2,111.00 **$974.31 $24.36 $36.54**

Bi-Weekly $2,667.00 **$1,333.50 $33.34 $50.01**

Monthly $11,522.00 **$2,658.92 $66.47 $99.71**

Quarterly $17,445.00 **$1,341.92 $33.55 $50.33**

**Job 2: Register (1 point each shaded answer - 35 points)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | Earnings | | |  |  |  |  |  |  |  |
| **Employee** | **Regular** | **Overtime** | **Total** | **Federal  Inc Tax** | **State  Inc Tax** | **Soc Sec.  Tax** | |  | | --- | | **Medicare  Tax** | | **Health  Insurance** | **Total Deductions** | **Net Pay** |
| **1** | 950 | 0 | **950** | 95 | 56 | **58.90** | **13.78** | 125 | **348.68** | **601.32** |
| **2** | 780 | 60 | **840** | 80 | 44 | **52.08** | **12.18** | 80 | **268.26** | **571.74** |
| **3** | 890 | 125 | **1015** | 72 | 38 | **62.93** | **14.72** | 95 | **282.65** | **732.35** |
| **4** | 725 | 0 | **725** | 68 | 32 | **44.95** | **10.51** | 50 | **205.46** | **519.54** |
| **5** | 1100 | 175 | **1275** | 92 | 53 | **79.05** | **18.49** | 150 | **392.54** | **882.46** |
| **TOTALS** | **4445** | **360** | **4805** | **407** | **223** | **297.91** | **69.68** | **500** | **1497.59** | **3307.41** |

**Job 3: Time Card (1 point each shaded answer - 13 points)**

|  |  |  |  |
| --- | --- | --- | --- |
| Time Card | | | |
| Employee No. 120765 Week Ending April 22, 2016 | | | |
| Name: Martin, Alexis Exemptions: 2 | | | |
| Social Security No.: 123-45-6789 Hourly Rate: $9.60 | | | |
| **Day** | **In** | **Out** | **Hours** |
| Monday | 8:03 am | 4:33 pm | **8** |
| Tuesday | 7:56 am | 4:30 pm | **8** |
| Wednesday | 8:15 am | 5:01 pm | **8.25 or 8 ¼** |
| Thursday | 8:00 am | 6:03 pm | **9.5 or 9 ½** |
| Friday | 8:00 am | 5:31 pm | **9** |
| Saturday | 9:01 am | 12:33 pm | **3.5 or 3 ½** |
|  | **Hours** | **Rate** | **Earnings** |
| Regular | **40** | 9.60 | **384** |
| Overtime | **6.25 or 6 ¼** | **14.40** | **90** |
| Totals | **46.25 or 46 ¼** | N/A | **474** |