

ACNT 1329 - Payroll Accounting - Review Test #1 - Chapter 1

Know about **The Equal Pay Act of 1963** and the **Lilly Ledbetter Fair Pay Act of 2009**.

Know the provisions of the **Civil Rights Act of 1964**. : Prohibited discrimination based on race, color, creed, gender, and national origin.

Know the provisions and who is covered under the **Age Discrimination in Employment Act of 1967**.

Know who is covered under and the major provisions of the **Davis-Bacon Act (1931)**. Creating a standard of wages for governmental contracts totaling more than \$2,000. Brought additional revenue to small business. Federal legislation enacted in 1931 that requires federal contractors to pay employees an amount commensurate with the prevailing local wage.

and the **Walsh-Healey Public Contracts Act (1936)** Legislation enacted in 1936 that required employers working on federal contracts in excess of \$10,000 to pay employees the federal minimum wage and follow the overtime provisions of the Fair Labor Standards Act. Prohibited the employment of individuals younger than 16 years of age.

Know what the **Federal Personal Responsibility and Work Opportunity Reconciliation Act (PRWOR)** of 1996 (new- hire reporting) covers. Mandated that employers file a new hire reporting form within 20 days after an employee initially commences work. This act protects children and needy families by enforcing child support obligations. Legislation that provided social welfare relief for a limited time.

Know about the **Sixteenth Amendment to the U.S. Constitution**. Allowed the United States government to levy and collect income taxes on individuals.

Know what **The Sarbanes-Oxley Act of 2002 (SOX)** covers with regards to payroll. Provided criminal penalties for violations of ERISA. Additional consideration for SOX public companies regarding payroll is that the internal controls of a payroll system must be reported under the law's guidelines.

and **The Employee Retirement Income Security Act of 1974 (ERISA)** Legislation provided protection for employees' retirement savings, preventing employers from using employee savings to satisfy business expenses.

Know about the **U.S. v. Windsor** court case. The supreme court overturned DOMA in its ruling in U.S. Vs . Windsor on September 6, 2013, subsequently mandating that all married same-sex couples be treated as married for all tax purposes.

Know about the purpose of payroll legislation.

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Payroll Knowledge Assessment Test Study Guide

O. Ray Whittington

Payroll Knowledge Assessment Test Study Guide:

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[A+ Certification Bible](#) Edward Tetz,Glen E. Clarke,Joseph Phillips,Angshuman Chakraborti,Meeta Gupta,Mridula Parihar,Rashim Mogha,2001-08-15 Built around the exam objectives for easy reference during specific objective focus A Certification Bible contains extensive self evaluation opportunities to help you determine what areas need additional study Comprehensive coverage allows you to maximize the information and tailor your study to your own needs at any level of

experience Covers Exam 220 201 and 220 202 *Handbook of EDP Auditing* Michael Arthur Murphy,Xenia Ley Parker,1989

Excellence in Practice ,1998 El-Hi Textbooks & Serials in Print, 2003 ,2003 McGraw-Hill Education 2,000

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