

2015
PAYROLL
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TEST 2

Students _____
 Chapter 2 _____ Date _____

SCORING RECORD

Student	Total Points	Grade	Score
A	40		
B	90		
C	100		

Section A – TEST 2 TESTS: Each of the following statements is either true or false. Unless otherwise indicated, indicate your choice on the answer sheet by marking “T” for a true statement or “F” for a false statement. (2 points for each correct statement.)

1. An employee is covered under the FLSA if there are at least two employees engaged in interstate commerce and the employee has a gross annual sales volume of at least \$500,000. T F

2. Under the FLSA, “overtime and pay rates” are calculated from employee’s earnings. T F

3. If a small amount of tips is turned over to the employer, the tip credit can still be applied against the minimum wage. T F

4. A discretionary bonus is not included in the calculations of the regular rate of pay. T F

5. Employee who regularly works less than 20 hours a week are not covered by the minimum wage requirements. T F

6. A full-time employee may be exempted by a regular salary at 95% plus 10% of the minimum wage. T F

7. An employee can only credit up to half-off a tipped-employee’s minimum wage against their tips actually received. T F

8. There are some states that have a higher minimum wage rate than the Federal minimum. T F

9. The FLSA provides for the payment of “Overtime rates” for any hours worked on Sunday. T F

10. Wage-differential bonuses would be allowed if the different wage rates were based on a seniority system. T F

11. Discretionary bonuses do not have to be paid if the employee “likely” has a annual income less than \$600,000 for the year. T F

12. The FLSA requires employers not be paid for a work period of 700 minutes or less. T F

13. Employees are not required to pay an employer the hours not worked because of illness. T F

14. There is no training sessions to never count as working time. T F

15. The FLSA requires that the employer must record an employee’s starting and stopping time to the nearest tenth of an hour. T F

16. A worker who is regularly paid on a biweekly basis should receive 24 paychecks each year. T F

17. In order to qualify for the “involuntary” exemption an employee must, the employer must be paid a minimum salary of at least \$455.76/week. T F

18. Commissions are considered to be pay rates for hours worked and must be included in determining the regular hourly rate. T F

19. In calculating the overtime premium pay, the overtime hours are multiplied by one-half the regular hourly rate. T F

20. A nonexempt employee is not to be paid for time not worked as an incentive for achieving certain goals. T F

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Annelies Wilder-Smith

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