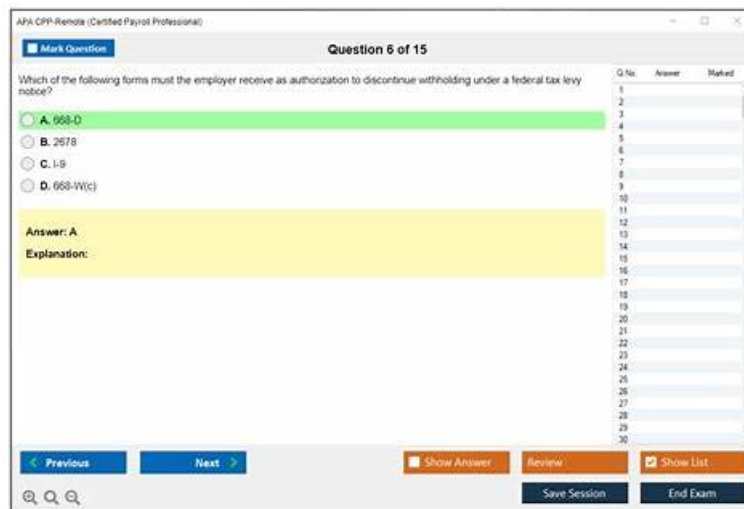


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## APA Certified Payroll Professional Sample Questions (Q77-Q82):

### NEW QUESTION # 77

An auto repair shop offers its workers a 20% discount on services performed at the shop. What portion of the discount, if any, is included in taxable income?

- A. 50%
- **B. 0%**
- C. 100%
- D. 20%

**Answer: B**

Explanation:

Internal Revenue Code Section 132(c) provides that "qualified employee discounts" are excludable from an employee's taxable income under specific conditions. For services provided by the employer, the discount is excludable as long as it does not exceed 20% of the price at which the services are offered to general customers. In this case, the auto repair shop is offering exactly a 20% discount to its workers. Because the discount amount does not surpass the statutory 20% limit, the entire value of the benefit is nontaxable.

Consequently, 0% of the discount is included in the employee's taxable income for Federal Income Tax, Social Security, and Medicare purposes. If the employer were to offer a larger discount, such as 30%, the excess 10% would be considered taxable wages and would require withholding and reporting by the payroll department.

#### **NEW QUESTION # 78**

The correct entry to record a payment of the employer's share of FICA tax is:

- A. Debit cash, credit payroll tax expense
- **B. Debit payroll tax expense, credit cash**
- C. Debit tax withheld, credit salary expense
- D. Debit salary expense, credit tax withheld

**Answer: B**

#### **NEW QUESTION # 79**

When completing Form W-2, allocated tips would be included in:

- A. Box 7
- **B. Box 8**
- C. Box 3
- D. Box 1

**Answer: B**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

Allocated tips are tips assigned to employees by the employer (usually in large food/beverage establishments) when reported tips are below a certain percentage of sales. These are reported in Box 8 of the Form W-2 and not included in Box 1 wages because they're not subject to withholding unless actually received.

\* Box 1 - Wages, tips, compensation

\* Box 3 - Social Security wages

\* Box 7 - Social Security tips

\* Box 8 - Allocated tips

References:

The Payroll Source, Chapter 3: Reporting Requirements

IRS General Instructions for Forms W-2 and W-3

#### **NEW QUESTION # 80**

Which of the following does NOT represent a deductible business expense?

- A. Lodging while on business travel
- B. Golfing event following a business meeting
- **C. Country club dues**
- D. Dry cleaning charges while out of town on business

**Answer: C**

**NEW QUESTION # 81**

Using the percentage method for manual payroll systems, calculate the net pay for an exempt employee based on:

- \* YTD wages: \$164,200.00
- \* Annual salary: \$130,000.00
- \* Pay frequency: Biweekly
- \* 2023 Form W-4: Married filing jointly, Step 2 NOT checked, \$4,000 dependent amount
- \* No state/local income tax
- \* 401(k) deferral: 11%

- A. \$3,877.15
- **B. \$3,592.97**
- C. \$4,336.15
- D. \$3,439.12

**Answer: B**

Explanation:

Comprehensive and Detailed In-Depth Explanation:

- \* Biweekly salary:  $\$130,000 \div 26 = \$5,000$
- \* 401(k) deferral: 11% of \$5,000 = \$550
- \* FIT taxable wages:  $\$5,000 - \$550 = \$4,450$
- \* Subtract dependent credit ( $\$4,000 \div 26 = \$153.85$ ) # Adjusted FIT wages = \$4,296.15
- \* Use IRS Percentage Method (2023) for Married Filing Jointly on \$4,296.15 Assuming approx. FIT withheld = \$391 Add FICA:
- \* SS:  $\$5,000 \times 6.2\% = \$310$
- \* Medicare:  $\$5,000 \times 1.45\% = \$72.50$  # Total deductions #  $\$550 (401k) + \$391 + \$382.50 = \$1,323.50$  Net pay =  $\$5,000 - \$1,323.50 = \$3,592.97$  References:

IRS Publication 15-T (2023)

The Payroll Source, Chapter 3

**NEW QUESTION # 82**

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