**Payroll Clerk Proficiency Test**

**CALCULATOR TEST** (please keep your tape and attach to this test)

*Touch Addition:*

474 471

747 174

774 711

447 177

477 714

414 417

141 117

114 441

441 741

411 777

*Decimals in Addition:*

83.28 6.43

16.75 64.30

49.90 29.05

82.65 .87

34.00 3.28

16.00 17.91

50.00 25.00

91.07 4.67

20.44 80.40

31.16 .09

*Subtraction:*

84.75 4.78 715.00

-23.90 - .93 - 81.97

*Multiplication – Whole Numbers:*

545 X 37 =

86 X 938 =

69 X 23 =

*Multiplication – Rounded Products:*

*Round to three decimals*

8.15 X 26.2 =

16.38 X 4.97 =

127.00 X 5 =

60.07 X 44.63 =

*Multiplication – Constant Factor:*

*Round to two decimals*

12.95 X 12 =

12.95 X 63 =

12.95 X 8 =

12.95 X 27 =

13 X 7.625 =

204 X 7.625 =

47 X 7.625 =

*Multiplication – Multifactor:*

4.75 X 3.8 X .613 =

53 X .16 X .167 =

.0008 X 2.34 X 4.04 =

473 X 88 X 12.13 =

*Division:*

*Round to two decimals*

45.6/12.3 =

210.4/16.5 =

91.5/15.25 =

471/74 =

2473.8/2.16 =

*Division – Constant Divisor:*

*Round to two decimals*

29.38/6.715 =

58.17/6.715 =

294.06/6.715 =

16.04/.7862 =

23.51/.7862 =

*Finding the Rate Percent:*

*Write in the percent – round to one decimal*

$1,860 is what % of $15,500?

$36 is what % of $300?

$13 is what % of $65?

$103.85 is what % of $670?

Ruth Jones received a yearly income of $1,133.60 on an investment of $17,440. What is her rate of return on this investment?

The cosmetics department was allocated $4,020 of the store’s institutional advertising expense of $89,380. What rate percent does this allocation amount to?

*Amount and Percent of Increase/Decrease:*

*Round to one decimal*

Amount of Percent of

Sales Increase Increase

Branch 1982 1983 or Decrease or Decrease

A $9,300 $12,555

B $12,425 $10,800

C $58,196 $63,015

*Percent of Increase or Decrease Only:*

Percent of

Increase

Last Year This Year or Decrease

$875 $1,050

$1,460 $1,241

$4,520 $4,972

**PAYROLL TEST**

*Time Sheet Calculation:*

Calculate total deductions/net amounts due and totals based on the following table:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Gonzales and Sons Weekly Payroll Report  September 15-20, 1999 | | | | | | | |
| Employee | Gross  Salary | Deductions | | | | Total  Deductions | Net Amount Due |
| Federal Income Tax Withheld | FICA 7.65% | Retire-  ment | Medical |
| Jones, M. | 492.50 | 93.70 | 33.00 | 36.93 | 7.35 |  |  |
| Miller, A. | 388.25 | 57.50 | 26.01 | 29.12 | 7.35 |  |  |
| Smith, A. | 515.00 | 84.80 | 34.51 | 38.63 | 7.35 |  |  |
|  | | | | | | | |
| TOTALS |  |  |  |  |  |  |  |

## Examining the Form W-2

DIRECTIONS: The questions given below are

related to Form W-2, Wage and Tax Statement.

Some of the questions are based specifically on

the form shown at the right; others are general

in nature.

CIRCLE “Y” FOR YES AND “N” FOR NO

1. Does this Form W-2 show John Arthur’s net pay from Johnstone Orchard for the entire year?

❒ Yes ❒ No

2. Does the number of John Arthur’s dependents affect the amount of FICA tax withheld from his wages?

❒ Yes ❒ No

3. Are the amounts withheld from the wages of all employees for income tax the same?

❒ Yes ❒ No

4. Does this Form W-2 show the total wages earned during 1977 by Mr. Arthur at Johnstone Orchard?

❒ Yes ❒ No

5. In some cases are “Wages, tips and other compensation” and “Total FICA wages” shown as different amounts on an employee’s Form W-2?

❒ Yes ❒ No

6. Does this Form W-2 show the total amount withheld from Mr. Arthur’s earnings by Johnstone Orchard for his federal income tax?

❒ Yes ❒ No

7. Is an employer required to provide employees with a Form W-2 report no later than January 31 of the year following the one for which the report has been completed?

❒ Yes ❒ No

8. If an employee works for several employers during the year, must that employee receive a Form W-2 from each employer?

❒ Yes ❒ No

9. Does this Form W-2 indicate whether John Arthur had more than employer during 1977?

❒ Yes ❒ No

10. At the end of each year, is every employer required to send to the Internal Revenue Service one copy of each Form W-2 issued by the company?

❒ Yes ❒ No

*True or False:*

1. Payroll records showing payments and deductions must be kept by a company.

❒ True ❒ False

2. A business is required by law to withhold certain payroll taxes from the salaries it pays to its employees and to forward these taxes to the government.

❒ True ❒ False

3. An employee receives a reduction in the amount withheld for income tax for each exemption claimed.

❒ True ❒ False

4. An employee is allowed one exemption for each person who qualifies as a dependent.

❒ True ❒ False

5. The marital status and the number of exemptions claimed by an employee are identified on his Form W-4.

❒ True ❒ False

6. The FICA tax is paid by both employees and employers.

❒ True ❒ False

7. Every employee in an occupation covered by the social security laws is required to have a social security number.

❒ True ❒ False

8. A woman who changes her name by court order or by marriage should notify the Social Security Administration of the change.

❒ True ❒ False

9. The individual employee’s earnings record is used as the source document to prepare each payroll check.

❒ True ❒ False

*Examining the Payroll Time Card:*

DIRECTIONS: The questions below are based on the payroll time card shown to the right. Mr. Arthur’s regular working hours are 8:00 a.m. to 5:00 p.m. with a one-hour lunch period from 12:00 p.m. to 1:00 p.m.

1. Does Mr. Arthur’s payroll number differ from his social security number?

❒ Yes ❒ No

2. Does the time card cover only one week?

❒ Yes ❒ No

3. Did Mr. Arthur ring in early any morning during the week?

❒ Yes ❒ No

4. Did he ring in early any afternoon?

❒ Yes ❒ No

5. Did Mr. Arthur receive any overtime pay for ringing in early?

❒ Yes ❒ No

6. Did he ring in late any afternoon?

❒ Yes ❒ No

7. Were any deductions made from Mr. Arthur’s pay for tardiness?

❒ Yes ❒ No

8. Is the total number of overtime hours worked by Mr. Arthur recorded on the card?

❒ Yes ❒ No

9. Does the hourly rate for regular hours appear on the time card?

❒ Yes ❒ No

10. Is the time card discarded immediately after the payroll for the week has been recorded?

❒ Yes ❒ No

*Figure total weekly earnings for employees:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Employee  Number | Hours Worked | | Pay  Rate | Amount of Pay | | Total  Earnings |
| Regular | Overtime | Regular | Overtime |
| 1 | 40 | 2 | $4.00 | $160.00 | $12.00 | $172.00 |
| 2 | 40 | 6 | $4.25 |  |  |  |
| 3 | 35 | 0 | $3.50 |  |  |  |
| 4 | 40 | 3 | $4.50 |  |  |  |
| 5 | 40 | 0 | $4.50 |  |  |  |

**ACCOUNTING TEST**

*Classifying Balance Sheet Items:*

Classify each item listed by the following:

A – asset

L – liability

C – capital

Example cash on hand and in the bank A

1. owed to Marco Plumbing Company

2. operating supplies owned

3. unpaid electric bill

4. office equipment

5. amount owed to Auto Wash Equipment Company

6. car wash equipment

7. amount that remains after the total liabilities are subtracted from the total assets

8. any amount owed

9. any item owned

10. the equity of the owner

*Basic Principles of Debit and Credit for Balance Sheet Accounts*

Circle “D” for Debit or “C” for Credit

1. An increase in the balance of an asset account is recorded as a:

❒ D ❒ C

2. An entry on the left-hand side of any asset account is recorded as a:

❒ D ❒ C

3. The balance of any liability account is always a:

❒ D ❒ C

4. A decrease in the balance of a liability account is recorded as a:

❒ D ❒ C

5. An increase in the balance of the capital account is recorded as a:

❒ D ❒ C

6. An entry on the left-hand side of any account is always a:

❒ D ❒ C

*Debit and Credit Parts of Transactions Affecting Balance Sheet Accounts:*

Classify each item listed by the following:

A – cash

B – operating supplies

C – car wash equipment

D – office equipment

E – auto wash equipment company

F – Marco Plumbing Company

G – Harry Shaw, Capital

|  |  |  |
| --- | --- | --- |
|  | Debit | Credit |
| Example - Paid cash for new piece of car wash equipment. | C | A |
| 1. Paid cash for a new adding machine. |  |  |
| 2. Received cash from the sale of an old typewriter. |  |  |
| 3. Received from Mr. Shaw, the proprietor, a personal check as additional investment in the business. |  |  |
| 4. Paid cash to Marco Plumbing Company in full payment of the amount owed. |  |  |
| 5. Paid cash for operating supplies. |  |  |
| 6. Received cash from sale of old adding machine. |  |  |

*Bank Reconciliation:*

John Kennelly’s check stubs indicated a balance of $1,902.45 on June 30. This included a record of a $450 deposit mailed to the bank on June 29, but not credited to Kennelly’s account until July 1. In addition, the following checks were outstanding on June 30.

#214, $149.00 #220, $224.60

#219, $69.50 #223, $113.06

Note the service charge on June 28. In matching the cancelled checks and record of deposits with the stubs, it was discovered that check #189 for $471.11 was improperly recorded on the stub as $417.11, causing the bank balance on that stub and those following to be $54 too large.

Based on the information above, prepare a reconciliation of Kennelly’s check stub balance with the bank statement shown below.

**SPELLING TEST**

1. They are having a fair.

sience seince sceince science

2. Crossing streets is .

dangerious dangerous dangerus dangirous

3. The man holds a office.

political political paliticial politacle

4. We hope we will .

succede sucede suceed succeed

5. We learn by .

experience expearience exsperience experience

6. The child has a rare .

disease desease desiese diesase

7. He has a to read.

pammphlet pamflet pamphlet pammflet

8. They are starting a .

bissness bussiness buisness business

9. The car is known for .

exellance excelence excellence excellance

10. Our club formed a .

comittee committe committe committee

11. The phone was complete.

installation instolation instalation instaulation

12. At the desk, sat the .

secratery scecretary secratary secretary

**Basic Math Skills Test**

Do not use a calculator for this section, show your work if necessary.

1. Choose the number that completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. .75% |  | FRACTION | DECIMAL | PERCENT |
|  | B. .075% |  |
|  | C. 75% |  | ¾ | .75 |  |
|  | D. 34% |  |

2. Choose the number which completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. 1/4 |  | FRACTION | DECIMAL | PERCENT |
|  | B. 4/10 |  |
|  | C. 4/100 |  |  | .4 | 40% |
|  | D. 4/1 |  |

3. Choose the number which completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. 35/1000 |  | FRACTION | DECIMAL | PERCENT |
|  | B. 35/10 |  |
|  | C. 3/5 |  |  | .35 | 35% |
|  | D. 35/100 |  |

4. Evaluate bh if b = 4 and h = 5.

A. 9

B. 20

C. 40

D. 45

5. Evaluate h(a+b) when a = 3, b = 5 and h = 3.

A. 90

B. 45

C. 24

D. 14

6. If the Johnsons are planning a vacation for 14 days and plan to spend $825.00, how

much money will they spend each day?

A. $840.00

B. $55.00

C. $115.64

D. $59.00

7. Ed worked 16.75 hours a week for 12 weeks. How many hours did he work in all?

8. Find the larger of the two fractions.

A. 5/8 or 5/6

B. 3/4 or 5/8

9. Find the answer: 5.07 X 1.37 =

A. 7.8090

B. 78.09

C. 6.9459

D. 69.459

10. Find the answer: 9.52 X 7.63 =

A. 68.1176

B. 72.6376

C. 681.1760

D. 726.376

**PAYROLL SECRETARY QUESTIONS**

1. Why would you like this job?

2. What qualifications (strengths) do you have that you feel would make you especially

qualified for this job?

Any weaknesses?

3. This job deals with daily time deadlines, data entry and printing reports. How do you deal with numerous interruptions on your job?

4. As payroll secretary, you get many questions, sometimes the questions may appear as “stupid” or sometimes may appear as “accusing you of mistakes”. How do you handle these situations?

5. What word processing program are you familiar with and are you proficient?

6. What spreadsheet program are you familiar with and are you proficient?

7. Do you feel you have good organizational skills? If yes, why?

8. If a payroll record was unclear, for example $6.10/hour or $6.70/hour and the employee’s supervisor was not available, and your supervisor was not available, would you go ahead and process a check that week, or would you set it aside and wait for verification and process it with the next payroll period?

If you do go ahead and process it now, what rate would you use?

How would you follow up either decision?

9. In this small office, it is necessary at times to help another out, or to act as back-up in their absence. If you are already busy, how would you handle a request to help?

**ANSWERS**

CALCULATOR TEST (please keep your tape and attach to this test)

*Touch Addition:*

474 471

747 174

774 711

447 177

477 714

414 417

141 117

114 441

441 741

411 777

4440 4740

*Decimals in Addition:*

83.28 6.43

16.75 64.30

49.90 29.05

82.65 .87

34.00 3.28

16.00 17.91

50.00 25.00

91.07 4.67

20.44 80.40

31.16 .09

475.25 232.00

*Subtraction:*

84.75 4.78 715.00

-23.90 - .93 - 81.97

60.85 3.85 633.03

*Multiplication – Whole Numbers:*

545 X 37 = 20,165

86 X 938 = 80,668

69 X 23 = 1,587

*Multiplication – Rounded Products:*

*Round to three decimals*

8.15 X 26.2 = 213.530

16.38 X 4.97 = 81.409

127.00 X 5 = 635.000

60.07 X 44.63 = 2680.924

*Multiplication – Constant Factor:*

*Round to two decimals*

12.95 X 12 = 155.40

12.95 X 63 = 815.85

12.95 X 8 = 103.60

12.95 X 27 = 349.65

13 X 7.625 = 99.13

204 X 7.625 = 1555.50

47 X 7.625 = 358.38

*Multiplication – Multifactor:*

4.75 X 3.8 X .613 = 11.06

53 X .16 X .167 = 1.42

.0008 X 2.34 X 4.04 = .01

473 X 88 X 12.13 = 504,899.12

*Division:*

*Round to two decimals*

45.6/12.3 = 3.71

210.4/16.5 = 12.75

91.5/15.25 = 6.00

471/74 = 6.36

2473.8/2.16 = 1145.28

*Division – Constant Divisor:*

*Round to two decimals*

29.38/6.715 = 4.38

58.17/6.715 = 8.66

294.06/6.715 = 43.79

16.04/.7862 = 20.40

23.51/.7862 = 29.90

*Finding the Rate Percent:*

*Write in the percent – round to one decimal.*

$1,860 is what % of $15,500? 12.0%

$36 is what % of $300? 12.0%

$13 is what % of $65? 20.0%

$103.85 is what % of $670? 15.5%

Ruth Jones received a yearly income of $1,133.60 on an investment of $17,440. What is her rate of return on this investment? 6.5%

The cosmetics department was allocated $4,020 of the store’s institutional advertising expense of $89,380. What rate percent does this allocation amount to? 4.5%

*Amount and Percent of Increase/Decrease:*

*Round to one decimal*

Amount of Percent of

Sales Increase Increase

Branch 1982 1983 or Decrease or Decrease

A $9,300 $12,555 32.55 35.00%

B $12,425 $10,800 (1625) (13.1%)

C $58,196 $63,015 4819 8.3%

*Percent of Increase or Decrease Only:*

Percent of

Increase

Last Year This Year or Decrease

$875 $1,050 20%

$1,460 $1,241 15%

$4,520 $4,972 10%

**PAYROLL TEST**

*Time Sheet Calculation:*

Calculate total deductions/net amounts due and totals based on the following table:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Gonzales and Sons Weekly Payroll Report  September 15-20, 1999 | | | | | | | |
| Employee | Gross  Salary | Deductions | | | | Total  Deductions | Net Amount Due |
| Federal Income Tax Withheld | FICA 7.65% | Retire-  ment | Medical |
| Jones, M. | 492.50 | 93.70 | 33.00 | 36.93 | 7.35 | 170.98 | 321.52 |
| Miller, A. | 388.25 | 57.50 | 26.01 | 29.12 | 7.35 | 119.98 | 268.27 |
| Smith, A. | 515.00 | 84.80 | 34.51 | 38.63 | 7.35 | 165.29 | 349.71 |
|  | | | | | | | |
| TOTALS | 1395.75 | 236.00 | 93.52 | 104.68 | 22.05 | 456.25 | 939.50 |

## Examining the Form W-2

DIRECTIONS: The questions given below are

related to Form W-2, Wage and Tax Statement.

Some of the questions are based specifically on

the form shown at the right; others are general

in nature.

CIRCLE “Y” FOR YES AND “N” FOR NO

1. Does this Form W-2 show John Arthur’s net pay from Johnstone Y N

Orchard for the entire year?

2. Does the number of John Arthur’s dependents affect the amount Y N

of FICA tax withheld from his wages?

3. Are the amounts withheld from the wages of all employees for Y N

income tax the same?

4. Does this Form W-2 show the total wages earned during 1977 Y N

by Mr. Arthur at Johnstone Orchard?

5. In some cases are “Wages, tips and other compensation” and Y N

“Total FICA wages” shown as different amounts on an employee’s

Form W-2?

6. Does this Form W-2 show the total amount withheld from Mr. Y N

Arthur’s earnings by Johnstone Orchard for his federal income

tax?

7. Is an employer required to provide employees with a Form W-2 Y N

report no later than January 31 of the year following the one for

which the report has been completed?

8. If an employee works for several employers during the year, must Y N

that employee receive a Form W-2 from each employer?

9. Does this Form W-2 indicate whether John Arthur had more than Y N

employer during 1977?

10. At the end of each year, is every employer required to send to Y N

the Internal Revenue Service one copy of each Form W-2 issued

by the company?

*True or False:*

1. Payroll records showing payments and deductions must be kept by T F

a company.

2. A business is required by law to withhold certain payroll taxes from T F

the salaries it pays to its employees and to forward these taxes to

the government.

3. An employee receives a reduction in the amount withheld for income T F

tax for each exemption claimed.

4. An employee is allowed one exemption for each person who T F

qualifies as a dependent.

5. The marital status and the number of exemptions claimed by an T F

employee are identified on his Form W-4.

6. The FICA tax is paid by both employees and employers. T F

7. Every employee in an occupation covered by the social security T F

laws is required to have a social security number.

8. A woman who changes her name by court order or by marriage T F

should notify the Social Security Administration of the change.

9. The individual employee’s earnings record is used as the source T F

document to prepare each payroll check.

*Examining the Payroll Time Card:*

DIRECTIONS: The questions below are based on

the payroll time card shown to the right. Mr. Arthur’s

regular working hours are 8:00 a.m. to 5:00 p.m. with

a one-hour lunch period from 12:00 p.m. to 1:00 p.m.

CIRCLE “Y” FOR YES AND “N” FOR NO

1. Does Mr. Arthur’s payroll number differ from his social security Y N

number?

2. Does the time card cover only one week? Y N

3. Did Mr. Arthur ring in early any morning during the week? Y N

4. Did he ring in early any afternoon? Y N

5. Did Mr. Arthur receive any overtime pay for ringing in early? Y N

6. Did he ring in late any afternoon? Y N

7. Were any deductions made from Mr. Arthur’s pay for tardiness? Y N

8. Is the total number of overtime hours worked by Mr. Arthur Y N

recorded on the card?

9. Does the hourly rate for regular hours appear on the time card? Y N

10. Is the time card discarded immediately after the payroll for the Y N

week has been recorded?

*Figure total weekly earnings for employees:*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Employee  Number | Hours Worked | | Pay  Rate | Amount of Pay | | Total  Earnings |
| Regular | Overtime | Regular | Overtime |
| 1 | 40 | 2 | $4.00 | $160.00 | $12.00 | $172.00 |
| 2 | 40 | 6 | $4.25 | 170.00 | 38.25 | 208.25 |
| 3 | 35 | 0 | $3.50 | 122.50 | 0 | 122.50 |
| 4 | 40 | 3 | $4.50 | 180.00 | 20.25 | 200.25 |
| 5 | 40 | 0 | $4.50 | 180.00 | 0 | 180.00 |

**ACCOUNTING TEST**

*Classifying Balance Sheet Items:*

Classify each item listed by the following:

A – asset

L – liability

C – capital

Example cash on hand and in the bank A

1. owed to Marco Plumbing Company L

2. operating supplies owned A

3. unpaid electric bill L

4. office equipment A

5. amount owed to Auto Wash Equipment Company L

6. car wash equipment A

7. amount that remains after the total liabilities are subtracted from the total assets

C

8. any amount owed L

9. any item owned A

10. the equity of the owner C

*Basic Principles of Debit and Credit for Balance Sheet Accounts:*

Circle “D” for Debit or “C” for Credit

1. An increase in the balance of an asset account is recorded as a: D C

2. An entry on the left-hand side of any asset account is recorded as a: D C

3. The balance of any liability account is always a: D C

4. A decrease in the balance of a liability account is recorded as a: D C

5. An increase in the balance of the capital account is recorded as a: D C

6. An entry on the left-hand side of any account is always a: D C

*Debit and Credit Parts of Transactions Affecting Balance Sheet Accounts:*

Classify each item listed by the following:

A – cash

B – operating supplies

C – car wash equipment

D – office equipment

E – auto wash equipment company

F – Marco Plumbing Company

G – Harry Shaw, Capital

|  |  |  |
| --- | --- | --- |
|  | Debit | Credit |
| Example - Paid cash for new piece of car wash equipment. | C | A |
| 1. Paid cash for a new adding machine. | D | A |
| 2. Received cash from the sale of an old typewriter. | A | D |
| 3. Received from Mr. Shaw, the proprietor, a personal check as additional investment in the business. | A | G |
| 4. Paid cash to Marco Plumbing Company in full payment of the amount owed. | F | A |
| 5. Paid cash for operating supplies. | B | A |
| 6. Received cash from sale of old adding machine. | A | D |

*Bank Reconciliation:*

John Kennelly’s check stubs indicated a balance of $1,902.45 on June 30. This included a record of a $450 deposit mailed to the bank on June 29, but not credited to Kennelly’s account until July 1. In addition, the following checks were outstanding on June 30.

#214, $149.00 #220, $224.60

#219, $69.50 #223, $113.06

Note the service charge on June 28. In matching the cancelled checks and record of deposits with the stubs, it was discovered that check #189 for $471.11 was improperly recorded on the stub as $417.11, causing the bank balance on that stub and those following to be $54 too large.

Based on the information above, prepare a reconciliation of Kennelly’s check stub balance with the bank statement shown below.

Bank Balance 1951.63

Plus O/S Deposit 450.00

Less O/S Checks #214 (149.00)

#219 (69.50)

#220 (224.60)

#223 (113.06)

Balance Ending

1845.47

Checkbook Balance

1902.45

Less service charge (2.98)

Less bank error (54.00)

Balance Ending 1845.47

SPELLING TEST

1. They are having a fair.

sience seince sceince science

2. Crossing streets is .

dangerious dangerous dangerus dangirous

3. The man holds a office.

political pollitical paliticial politacle

4. We hope we will .

succede sucede suceed succeed

5. We learn by .

experience expearience exsperience experience

6. The child has a rare .

disease desease desiese diesase

7. He has a to read.

pammphlet pamflet pamphlet pammflet

8. They are starting a .

bissness bussiness buisness business

9. The car is known for .

exellance excelence excellence excellance

10. Our club formed a .

comittee committe committe committee

11. The phone was complete.

installation instolation instalation instaulation

12. At the desk, sat the .

secratery scecretary secratary secretary

**Basic Math Skills Test**

Do not use a calculator for this section, show your work if necessary.

1. Choose the number that completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. .75% |  | FRACTION | DECIMAL | PERCENT |
|  | B. .075% |  |
|  | C. 75% |  | ¾ | .75 | C |
|  | D. 34% |  |

2. Choose the number which completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. 1/4 |  | FRACTION | DECIMAL | PERCENT |
|  | B. 4/10 |  |
|  | C. 4/100 |  | B | .4 | 40% |
|  | D. 4/1 |  |

3. Choose the number which completes the table.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | A. 35/1000 |  | FRACTION | DECIMAL | PERCENT |
|  | B. 35/10 |  |
|  | C. 3/5 |  | D | .35 | 35% |
|  | D. 35/100 |  |

4. Evaluate bh if b = 4 and h = 5.

A. 9

B. 20

C. 40

D. 45

5. Evaluate h(a+b) when a = 3, b = 5 and h = 3.

A. 90

B. 45

C. 24

D. 14

6. If the Johnsons are planning a vacation for 14 days and plan to spend $825.00, how much money will they spend each day?

A. $840.00

B. $55.00

C. $115.64

D. $59.00

7. Ed worked 16.75 hours a week for 12 weeks. How many hours did he work in all?

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8. Find the larger of the two fractions.

A. 5/8 or 5/6

B. 3/4 or 5/8

9. Find the answer: 5.07 X 1.37 =

A. 7.8090

B. 78.09

C. 6.9459

D. 69.459

10. Find the answer: 9.52 X 7.63 =

A. 68.1176

B. 72.6376

C. 681.1760

D. 726.376

PAYROLL SECRETARY QUESTIONS

1. Why would you like this job?

2. What qualifications (strengths) do you have that you feel would make you especially qualified for this job?

Any weaknesses?

3. This job deals with daily time deadlines, data entry and printing reports. How do you deal with numerous interruptions on your job?

4. As payroll secretary, you get many questions, sometimes the questions may appear as “stupid” or sometimes may appear as “accusing you of mistakes”. How do you handle these situations?

5. What word processing program are you familiar with and are you proficient?

6. What spreadsheet program are you familiar with and are you proficient?

7. Do you feel you have good organizational skills? If yes, why?

8. If a payroll record was unclear, for example $6.10/hour or $6.70/hour and the employee’s supervisor was not available, and your supervisor was not available, would you go ahead and process a check that week, or would you set it aside and wait for verification and process it with the next payroll period?

If you do go ahead and process it now, what rate would you use?

How would you follow up either decision?

9. In this small office, it is necessary at times to help another out, or to act as back-up in their absence. If you are already busy, how would you handle a request to help?