# Test Bank for Payroll Accounting 2013 23rd Edition Bieg Toland 113396253X 9781133962533 

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## Chapter 2--Computing Wages and Salaries Key

I. Under the FLSA enterprise coverage test, hospitals and nursing home are only covered if their annual charges for services are at least $\$ 500,0 \mathrm{O}$.

## EALSE

2. Institutions of higher education are extended coverage under FLSA without regard to their annual sales volume.

## TRUE

3. Ifa business does not meet the elterprise coverage test, none of its workers qualify for individual employee coverage

## FALSE

Domestics are excluded from coverge under the FLSA individual employee coverage.

## FALSE

5. Under the FLSA, severance pay is excluded from the definition of wages.

## FALSE

6. The term wage refers to remuneration paid $0 \mathbf{1} y$ on an hourly basis.

## FALSE

7 Employees paid biweekly receive their remuneration every two weeks.

## 1REE

In May 2013, workers who receive the minimum hourly wage are paid $\$ 6.10$ an hour

## FALSE

9. Aretail shop may employ a full-time student at $\$ 5.00$ per hour.

## FALSE

IL. All rajor cities have enacted ordinances establishing a so-called "living wage" at $\$ 8.25$ per hour.

## FASE

12. The FLSA defines a tipped employee as one who regularly recei ves tips of nore than $\$ 20$ a month.

EALSE
13. An employer can redit up to $\$ 5.120^{\prime \prime}$ a tipped employee's mininum wageas coming fiom the tips received by that enployee.

## TRUE

I4. The FLSA requires that workers receive overtime pay for all hours worked in exess of 40 in a workweek
15. The FL.SA require that worers receive ovetime pay of twice the employees ${ }^{\circ}$ regular lourly rete for hours woked on Sunday.

## FALSE

I6. Employees who ae receiving remedil education maywork up to I0 hours overtime each week without receiving overtime pay.

## IRLE

17. Public safty employees of a state can be granted compenstory time off in lieu of overtine compensation.

## IRLE

I8. No employer can grant compensitory time of to employees inplace of overtime py.

## FASE

19. Exempt professional employees ae exempt fromall provisions of the FLSA--minium wages, ovetime pay, ad equl pay.

## FALSE

20. Employees paid by th hour without a guarantee of a weekly i ninum silary do not qualify for the slary test for white-collar workers.

## TRUE

2L. One of the ests to be met for the white-collar exenption for anexecutive isto be paid a salary of at least $\$ 455$ per week.

## IRLE

22. Th Equal Pay Act stipultes th there cannot be ny wage differentials between the sexes.

## FALSE

23. Under no coditions nay children under age I6 be employed in fod sevice establishments.

## FALSE

24. The FLSA sets no limits uponthe number of hours that a 15 -year-old person may work so long as the overtime pay provisions ae met.

## FASE

25. The FLSA requires that mployees be given th day off on all Monday holidays or be paid time and one-half for tose Mondays.

## EA.SE

26. When enployees spend time chnging clothes on the employer's pemises, this time must be counted as pat of their principal activities for which they re always fill ly compensated.

## FASE

27. Providd employees can use the on-call time for their own purposes, this time is not compenswle.

## TRUE

28. The FLSA requires that employees be givenat least two 15 -minute rest eriodseach workday.

## FALSE

29. Bona fide meal periods when the employee is completely relieved from duty re not considerd working time.
30. "Engaged to wat" and "waiting to be en aged are bothconsidered work time.

## EALSE

3L. The courts have ruled that prelini nay and postliminay activities, even if indispensable to the main activties of an epployee, do not constitute work time.

FALSE
32. Employes ray adopt the practice ofrecording an employeess stating and sopping tine to the nearestquarter of anhour.

## IRLE

33. The FLSA contai $\mathbf{S}$ detailed specifications ofthe methods that employers rust follow in keeping time records.
34. Under the continental sytemof recording time, $9.00 \mathrm{a} . \mathrm{m}$. is recorded as 900 while 9.00 p .m. is recorded as 2100 .

## IRLE

35. In converting seniimonthly wage rates to tourly rites, divide the seminonthly rate by 4 to arrive at le weekly rate, then divide this rate by the standard number of hours.

## FALSE

36. Under the piece-rate system, workers are paid according to their output
37. Although comissions are considered payments trin tours worked, they re exclded when ditemining the regular hourly rate.
38. To clculate the overtime pay rte for a conmisioned worker, divide the toal commission by the hoursworked, and then take one-halfof the eilling rte of pay.

## IRIE

39. Discretionary boruses are pant ofthe dtemination of the reoular ate ofpay.

## IRLE

40. Payments made to a bona fide pofit-sharing plan tat neets the standads set by the secretary of abor's regulations are not deemd wages in determining the reqular ate of pay.

TRUE
41. Under enterprise coverage, $\mathbf{1 1}$ mployees of a business are covered by the FLSA if the organization is

A a nursing tome.
B. a public agency

C a hospit1.
D all ofthe above.
E. none of the ${ }^{2} \mathrm{OV}$.
42. Under individial employee coverage, te worer is covered by the FLSA it:
A. th worker produces goods for interstte commerce.
B. the wolker is a housekeeper in a private hom.
the domstic receives cash wages of at least $\mathrm{Sl}, 00$ from the employer in the calendar year.
D. all of lie above.
E. none of the dove.
43. Under the FLSA, regular rate ofpay does $m \mathbf{t}$ include:

A vacation pay.
B. severance ay.

C ovetine pay.
D eamed bonuses.
E. All ofthe WOVe are considered wages.
44. In August 2012, the minimum hourly wage was:

A \$3.35
B. $\$ 7.15$.
C. $\$ 5.85$.

D \$5.15.
E. None of the above.
45. The tips received by a tipped enployee are less tran $\$ 5.12$ of the minimum hourly tip credit rate. The maxinum permissible tip credit is:
A. $\$ 30$ a monh.
B. $\$ 5.12$ an hour.
C. $45 \%$ of the employee's ninimum wage.
D. $50 \%$ dthe mployee's ninimum wage.
$E$ te anount of tips actually received by the employee.
46. Under the FLSA, overtine pay is required for

A any Ours worked in excess of 8 in one day.
B. all work on Sunday.

C all hours wored in excess of 40 in aworkweek
D all hours worked on Christmas.
$E$ all of the above.
47. Worers exempt from all of the FLSA requiemnts include:

## A enployees paid by the hour.

$B$ clerk-typists earing less tan $\$ 2 \mathrm{O}$ a week.
C taxicab drivers.
D motion picture theater employees.
E none ofthe above.
48. Under the Equal Pay Act

A employers must pay a rarried male a hiher wage rate than a single temale if both ae peforming equal wor.
B. wite-collar workers are exe-pt from its requirements.
$€$, wage differentials based on a senioity systemareallowed.
D. ifthere is an unlawful pay diferential, employes say reduce the higher rate to equal the lower rate.
E. none of the atove.
49. If an employer is unable to obain a certificate ofage or a work permit for a minor employee, the employer may rely upon what document as evidence of age?

A, Baptismrecord
B. Mother's statement as to dte of birth

C Highschool enoll lient farm sowing date of birth
D. Minor erployee's statemet as to date of bith
E. None of lie above
50. Whichof the following is not required by the FLSA?

A Extra pay far work on hoidays
B. Tro weks' vacation pay after one year of 'service Restriction on hours worked by a 17-year-old worker
D. All ofthe wove are equired.

E None ofthe above is required.
5L. Those tasks that employees must perform and which include any work of consequene performed for the erployer are known as:

A prelininary activities.
$B$ postlimiary activities.
C work retivities.
D prinein 1 ativities.
E. none of the arove.
52. Rest peniods and coffee breaks may be required by all of the fllowing except.

1 a union contract.
$B$ astate legislation
(a municipal legi lation.
D. tie R-SA.

I none of the dove.
53. Training sessions are counted as working time when the following condition is met:
A. the employee's attendance is voluntary.

B te employer reqires the employee's atendance.
( the training sessions are for the rimary benefit ofthe employee.
D the session takes place outside the regular working hour.
I the session is not directly related to the employee's woik.
54. Tie Wage and Hour Division allows te practice of feording an emploee's starting and stoping time to
\ the nearest five minutes.
$B$ the nearest tenth of an hour.
te nearest quarter of an hour.
D. all ofte above.

I none of the thove
55. The FLSA requi res that

I employers use time cards to record the employees' time worked.
B employers use the continental time system to record all time worked by employees.
C, employers keep records that show the hours each employee worked each worlday and each workweek
D employees ign each clock ard.
I none of the dove.
56. Under the continental systm ofrecording time, $9.20 \mathrm{p.m}$. is recorded as

P210
B 9.20 P
C 2120
D 2220
1 none of he dove.
57. If an employeeworks two jbs attwo diferent wage rates for the sme employer during the sare payreek, any overtine pay must be calculated by usig an ovetime tourly rate of:

A one and onehalf the higher of the two wage rates.
B. one and one-half the lowest of the two vage rates.

C one-half ofthe higher of the tro wage ates.
D one-half' of the two ites combined.
f none of the wove.
58. Employers riay pay nonexempt employees whowork fluctuating schedules a fixed :lary. In these cases, the extra pay is:

A calculated at a time ad nee-half rate.
B calculted $\mathbf{t}$ a doble time rte.
calculated at the regular rate ol p y.
D unpid
$E$, none ofthe ねove.
59. To deteni ne a piecewrkers regular hourly rate for ne week;:

A divide the toal weekly eanings fiom piece rates and all oher sources by the bours worked in the wek.
B. divide the toal wexlly earnings fiom piece rates by the number ofpiecesproduced.

C divide the toal weekly earnings from piece rates, less eamings fiomother sourres, by the lours woked ina week
D add the tot $\mathbf{1}$ weekly earnings from piece rates ad all other sources ad divide by the toill number of pieces produced.
$E$ do none 0 " the above.
60. A stted percentiage of revenue prid an enployee who transacts a piece of busness or performs a service is called:

A a piece ite.
B, a commi ssion.
C regular hourly rate.
D a remunerative salay.
E. none ot the dove.

## 61. Instruction 2-I

In the followirg prollens, unless instricted otherwise, ampute lourly rate and overtime rates as follows:
I. Carry the hourly rue and the overtime rate to $\}$ decimal places and then round ofl to 2 decal places (round the hourly rte lo2 decima1 places betire multiply $g$ by one and one-half to deiermie the overtime rate)
2 Ifthe thud decimal plee is 5 or more round to the next higher cent
J. If the third decimal plee is less than 5 , drop the furd deciral place.

Also, we the piniuum hourly wage of $\$ 725$ in solving these problems add all that fllow.
Refer to Instruction 2-I. Abel works a 37)/, hour week at $\$ 7.75$ an hour: Overtime hours are pid at
1\}/ times the replar ite.

```
a) Abel's regular weekly earnigs ar \(\longleftarrow\)
b) Abelsovertie rate,
c) Abel worls 6 hours ovetrime dumg one weel. Abel's weel.ly gross earnings ae
``` \(\qquad\)
97),, 5
)(\$17\$15 \({ }^{5)}\)
e) \(\$ 29063\) (6 '\$II 63)]

Instructiön2-I
In the following problems, unless instricted othenvise, compute lourly rate and overtime rates as follows:
I. Cry the hourly rate and the overtime rate to \(\}\) decimal places and then round otl'to 2 decmal places (round the hourly rte to 2 decimal places before multiplying by one and one-half to determine the overtime rate)
2 Tfle third decimal plee is 5 or more, round to the next higher cent If the third decimal plee is less than 5, drop the Hurd decimal place

Also, use the iinimum hourly wage of \(\$ 725\) in solving these probiens and all that fillow.
Refer to Instrution 2-I. Jack Keiston works a 40-hour week with over time pid at 1 \}/ tires his
reeglar rate of pay of \(\$ 14.88\). Tiis week he worked 42 hours, which resulted in a gross pay of

\(\qquad\)
-
\(\left[(40\right.\) \$14.88) \(\left.)+\left(2^{\prime \prime} \$ 14.8815\right)\right]=\$ 639.84\)


\section*{63. Instnucion 2-I}

In te followirg problems, unless instricted otherise, compute forly rate and overtime rates as follows:
1. Carry the hourly nte and the overtime rte to \(\}\) decimal plares and then round off to 2 decimal places (round the hourly rte lo2decimal places befire mul liplying by one and onebhalf to determie the overime rte).
2. Ifthe third decimal pIe s 5 or more, round to the net higher cent.
1. If te thid decimal plce is les tuan 5s, drop the tud deoimal place

Also, use the ciilimum hourly wase of \(\$ 725\) in solving these poblems ad all tat tillow
Reer to Intruction 2-1. Carlyn Clark, a till-twe student at Alanta Saite Uniersity, woiks at the Barclay Desss Shop. In order iot to violate the ISLA, the last shary that Burclay could pay Clark for her 28hour wok week is \(\qquad\) -.
\((28 \$ 6.7)=\$ 112.76\)

\section*{64. Instruction 2-I}

In teie foll o wing problems, unless instricted othervise, compute tourly rate and ovetime rates as allows:
I. Cry, the hourly rate and the overtime rate to \} decimal plaes and then round oll'to 2 decal places fround ve hourly rte 102 decimal places before multiplying by ne and one-half to determine (e overtime ite)
2 If the third decimal plee is 5 or more, round to the net higher cent
3. If te third decimal pkoe is less than \(S\), drop the thurd dec al place

Also, we the ininum hourly wage of \(\$ 725\) in olving these roblets and al lat fillow.
Refer to Instruttion 2-I. Bakker is mid an houly rate o \(\$ 7.65\). For 130 minuies spert on a urtain job, Bakker is paid \(\qquad\)
\((\$ 765-3000) \equiv \$ 16.5\)

\section*{65. Instruction 2-I}

In the folloring problens, unless instricted othenvise, compute burly rate and overtie ates as dilows:
1. Cry the horry rue and the overtime mate lo \(\}\) decimal places and then round \(1 \mathbf{1}\) to 2 decul phses (tun! the hourly nte lo2decimal places betire multiplying by one and ons-half to deterinine the overtime, rate)
2. If the third decimal plee is or more, round lo the net higher cent
3. If the third decimal plee is les tan, drop the furd decimal puce

Also, use the inirum hourly wgeof \(\$ 7.25\) in ving these roblems and all iat fillow
Refer to Instruction 2-L. Annette Henri is paid an hurly wage of 8. 90 for a32hour wor1 week of 4 days, 8 hours daily. For any work on the fifth day and on Saturlays, she is mid one and one-half times her regular lourly mate. During a certain week, in addion to her repular 32 murrs, Henri worked 6 hours on the fifth day and ' hours on Saturday. For this work wet, Henn's total eamings are \(\qquad\)
\([(32 " \$ 8.90)+(11 \$ 8.9015)]=\$ 431.65\)
66. Instruction 2-I

In the following problems, unless instricted other ise, ampute hourly rate and orrtime ates as fillows:
1. Cry the hourly gie and the overtime rate ta\} decim1 places and then round oll to 2 decimal places (ruund te hurily rte 102 decimal plaestefore miltiplyig by one and onstalf to determine the ovarime ite)
It te third decimal plee is 5 r rior, pund to the net higher cent
3. It e lird decimal phee is fess than \} drop the tuuddecial pace

Also, use the inisiumhourly wage of \(\$ 725\) insolving these prblems and all fat fillow.
Refer to Instrucion 2-I. Jose Cnz eams \(\$ 2,275\) ech ponthand works 37\%/, hours each week. Wils epployir pays im overtime (for wurs beynd 37 ), ) and uss the overtime pemiumappruch

Cruz's overtine premium hourly rate Is \(\qquad\)
\(\$ 22712-\$ 27.30052=\$ 525-31),-94 . \mathrm{O} /\), \()-\$ .00\)

\section*{67. Instriction 2-I}

In tie following problems, unless instricted otherwise, compute bourly rate and overtire rates as fillois:
1. Carry the hourly male and the overtime rte to \} decimal plaes and then round offto 2 decal plaes (round te hourly ratie 102 decimal plaees befire mI tplyinby one and onehalf to determine the overtine rte).
2. If te lud decimal place s or more, round to the net higher cent.
1. If te lud decimal plce is less tuan s, drop the thiurd decimal place.

Also, use the miniium lourly wage of \(\$ 725\) in solving thee problens and all that lillow.
Refer to Instruction 2-1. Every two wevs, Linda Corson is nid \$650. Corson works 32-liur week For overtime, she eceeives extra pay at the regular tourly rate up to, 40hour. For any hours bevnd 40 during the workweek, she receives time and one-half. During one biwelly pay priod, she worked 17 hours overtime. Oily 3 hours of the ovetime were beyond 40 fours in any one week Corsm"s gross arnings tor the biweekly pay feriod are \(\qquad\) -.
\(\$ 6.0-64=\$ 10.16,[\$ 650+(14 \$ 10,16)+(3: \$ 10.161 .5)]=\$ 837.6\)

\section*{68. Instruction 2-I}

In the folloving problems, unless instricted othervise, comoute lourly rate and overtime rates as HIOWS:
1. Carry the hourly rate and the overtime rate to \(\}\) decimal places and then round oll'to 2 decal places (round the hourly ite
1. lo2 decimal places before multiplyig by one and one-half to detame e overtioe rie)

2 If he tud decimal pike is 5 ormore round to the net higher cent
3. If the turd decimal plaee s less lan 5, drop the thud decimal place

Also, we the rin inum hourly wage of \(\$ 725\) in solving these roblens and al tat lollow.
Refer to Instruction 2-I. Calla Malorey is a waitress who regularly receives \(\$ 80\) each week. in tips and works 40 hours eachweek. The minimum ross weekly pay, excluding up, that the restaurant could pay Maloney without volating the FLSAs
\([(40 \$ 7.5)-\$ 0]=\$ 210.00\)

\section*{69. Instnction2-I}

In the following problers, unless instricted otherwise, corpute burly rate and overtime ates as follows:
1. Cary the hourly yte and the overtime rte to ) deaimal plaes and then round offto 2 dacal plaes (round te hourly rale to 2 deàmal places betire multiplyig by one and oneshal to determile the ovitiee ite).
2. Iffe tud decimal ples 5 ormon, found to the net higher cent.
1. If e iud decimal plce is less tuan \(\S\), drop the thridd decimal pace.

Also, we the nitiium hoully wage of \(\$ 725\) in solving these probleis nd all the tillow.
Refer to Instruction 2-L. Elder is pid a onthly ylary of \(\$ 2,250\). Overtime is paid for hours beyond 40 in each workwetk. One week, Elder woks 7 hours overtime. Ider's gross pay for the week is
\(\qquad\) -
\(\left[(12 \$ 2,250)+52=\$ 519.23+40=\$ 1298, \int 851923+(7 \$ 12.815)\right]=\$ 655.52\)
70. Instrultion 2-I

In the folloring robleis, unless instricted othenwise, compute hourly rate and ovrrtime ates as fllows:
I. Cary the hourly nale and the overtime rate to \(\}\) decimal places and then round of '1 to 2 deamal plaes (round he hourly nte 102 decimal places betire multiplying by one and one all to determine the ovetime rte)
2 Ifte uiiddecimal ple s or mare, found 10 the net higher cent
3. If the tiid decimal phee sle than 5, drop the thud decival place"

Also, use the ininium hourly wage of \(\$ 725\) in solving these problers and all tat follow.
Refer to Instruction 2-L. Kevin Kurtz is a newly hired exempt employee who earns an annual salary of \(\$ 67,600\). Since he started work on Thusday (five-day week ends on Friday), is pay lor he first week would be \(\qquad\)
\[
((\$ 67,00+52) 25]=\$ 520.0
\]

\section*{71. Instruction 2-I:}

In the folloring problems, unless instricted otherise, compue houry rate and overtire rates as follows:
I. Cry the hourly rte and the overtime rate ta \} decimal places and then round off to 2 decimal places, round te hourly rate c 2 decimal places before multi Iying by one and onelłalf to determine the overtime rte)
2. I[ the iidd decal ple is 5 or more, round to the next higher cent
3. If e iird decimal plce is less thua \(j\), drop the tud decimal place.

Also, use the minimmhourly wage of \(\$ 7.25\) in solving these problems and allthat thlow.
Refer to Instrution 2-L. Fll is pid a biwedly salary of \(\$ 637.50\). Overtime is pid for hoirs beyond 40 ineach workweek. One week, fall works 3 hours overtim. Fal's pay for tis biweekly pay perird IS \(\qquad\) .
\(\left(\$ 637.50+80=\$ 7.97^{\bullet} 15=\$ 11.963=\$ 35.88+\$ 637.50\right)=\$ 673.38\)

\section*{72. Instruction2-I:}

Inthe folloring problems, unless instricted otherwise, anpute houly rate and overtine rates as folows:
I. Crry the hourly rate ad the overtime rate ta \} decimal places and then round ol'to 2 decal places (round te hourly mate 102 decimal plaes befre multplyng by one zmd one-half to determine the overtime rte)
2 I! the ird dec al ilce is 5 or more, round lo the next higher cent
3. Ifthe third decal pke is \(\operatorname{HeS}\) than 5 , drop the thurd decimal place

Also, we the minimumhourly wage of \(\$ 7.25\) insolving these problems and all tht low.
Refer to Instruction 2-1. Gtes is paid a amil IOnthy ylary of SNOO.W.: Overtime is paid for hours beyond 40 in each wor week. One week, Gtes wors 0 , hours overtine. Cates pay for tis
semimorthly pay peiod is \(\qquad\) .
\(\left(24 ' \$ 800=\$ 19,200+52=\$ 369.3+40=\$ 9.23^{\circ} 15=\$ 13.85^{\prime} 63,=\$ 93.49+\$ 00\right)=\$ 893.49\)

\section*{73. Instruction2-I}

In the following prblems, unless instricted otherise, compute hourly rate and overtine rates as follows:
1. Carry the hourly rate and the overtime rate to \()\) decimal places and then round off to 2 decal plaes (ruand te hourly rate 102 decimal places befire multiplying by one and one halaf to determine the overtime rate).
2 Ithe third decimal plee is 5 ir more round to the next higher cent,
3. If the third decimal ple is los than 5 , drup the thard decimal place

Also, use the minirum hourly wage of \(\$ 725\) in solving these problems and all tat fllow.
Refer to Instruction 2-I. Stacy Forvour is a alaried mployee who works fluduating workweeks. She is paid \(\$ 680\) per workweek. This week, she worked 46 hours. Forvour's total gross day if her employer uses the special half-rate (based on toul hours worked) for overtime pay is \(\qquad\) .
\((\$ 680+46=\$ 14.7 .8),=\$ 7.396 \equiv \$ 44.34+\$ 680)=\$ 724.34\)

\section*{74. Instruction 2-I}

In the following problens, unless instructed otherwise, compute lourly rate and overtire rates as follows:
1. Carry the hourly late and the overtime rte to \(\}\) decimal places and then round 0 ffo 02 decal plaees (round the hourly rate to 2 decimal places befre multplymg by one and one-half to determine the overtime rite)
2. Iffee tlid decimal place is 5 or more, round to the next higher cent
3. Iftee hird decimal plee is less than 5 , drop the thid decimal place-

Also, use the minimum hourly wage of \(\$ 725\) in solving these problems and all tat fllow.
Refer to Instruction 2-I. Carey Klemons', agreement (BELO plan) with is employer provides for a pay rate of \(\$ 16.50\) er hour with a laximum of 50 jour. How mud would Klemons be paid for a wedk in which he worked 46 Ours?
\([50 \$ 16.50=\$ 825,(10 \mathrm{O} 5: \$ 16.50=\$ 82.50+\$ 825)]=\$ 9 \mathrm{O} 7.50\)

\section*{75. Instrucion 2-I}

Inthe finlowing pobleis, unless intricted othemise, mupute murly rate and overime rates as oll lows:
I. Crry the hourly rale and the overtime rite to \(\}\) decimal places and then round offto 2 decal places. (round the hourly rate 102 deciml places befre multiplying by nee and one-half taderermine the overime rite
2 Ille fird decal plce is 5 or more, found to the next higher cent
3. I[ie iird decial pie is less than 5 , drop the fuid decimal pace

Also, use the ninirum hourly wage of \(\$ 725\) insolving theeproblems and all hat follow.
Refer to Instruction2-1. Hall receives 18 V , cants fire erry uit rooticed. Hall produes 575 nits in an 8-hur workday. Hall'sdaily wages ate \(\qquad\) .
\((575 ' \$ 0.185)=\$ 106.38\)

\section*{76. Instricion 2-I:}

Inthe followigg probleis, unless intricted otherwie, compte burly rate and overime rades as follows:
I. Carry the hourly rile and the overtime nite to \(\}\) decimal places and then mund of to 2 decal places (rund te hourly \(\mathbf{r t e}\) lo2 deciial places befre mltiplying by me and one-half lodetermine te ovetite rle)
2 I!te vird decal pkce is 5 or more, round to the next higher cent
3. If 侱 lird decal plee is less than 5 , drop the fud decimal place.

Also, we the ninimumhourly nage of \(\$ 725\) insolving these problems ad dll hat follow.
Refer to Instruction2-I. Ides receives 16 unts for very unit produrid. Ides produces 2,976pieces in a 43-hour workwerk. For vertime, Ides is rid a sum equal to ne-hal fthe regular hourly pay rate multiplied by the nuber of overime lours. Ides' totl piecewok and overtive camnings re
\(\qquad\)
\((2976 \$ 1-16=\$ 476.1643=\$ 110705=\$ 5.543=\$ 16.62+\$ 476 \cdot 16)=\$ 4.29 .78\)
77. Instruction 2-1

In the following problems, unless instricted othenise, compute hourly rate and overtire rates as follows:
1. Cry the hourly rate and the overtimente to \} decimal places and then round oll to 2 decimal places (round the hoully rte to2 decimal places belirre multiplying by one and ons thalf fio didermine Ue overtime rate).
2. If the thid decimal plee is 5 or more, round lo the next higher ent
3. If the third decial ple ss less than 5 , drop the turd decinal pace.

Also, use the minimum hourly wige of \(\$ 7.25\) insolving these rooblems and all tat tollow.
Refer to Instiuction 2-1. Gorman is paid \(\$ 10.50\) per hour for a 35 -hour workweek. Tlis past week, he worked an extra 10 Iours on a job at a pay rate of \(\$ 13.00\) per hour. If he is only paid overtime for hours over 40 and the employer uses the average rate rethod, his total earnings for the 45 hours of work was \(\qquad\) -.
\([(5 \$ 10.50)+(10 \$ 13.00)=\$ 497.50+45=\$ 11.06 \mathrm{O} 5=(\$ 5535)+\$ 497.50]=\$ 525.15\)
78. Instruction2-l

In the following problems, unless instricted otherise, compute lourly rate and overtine rates as follow:
I. Carry the hourly rate and the overtime, rte to \(\}\) decimal places and then round olit to 2 decimal phees (round te hourly, rate to 2 decimal places beire multpling by one and onedalf to dexermine ie overitime rate)
2. It the third decimal plee is \(\mathfrak{\text { or mare round to the next higher cent }}\)
3. If ee dird decimal plce ss les than 5 , drp the turd decimal pace.

Also, use the miniuum hourly, wige of \(\$ 7.25\) insolving these problems and all tat blow.

Refer to Instruction 2-L. Kenneth Anderson works two separatejobs for Mesa Company. Dunning the week, Job A consisted of 38 hours at \(\$ 20\) per lOur, Job Binvolved 15 hours at \(\$ 14\) per hour. If Mesa uses the average rate basis or calculating overtime, Anderson's pay for that week is \(\qquad\) -.


\section*{79. Instruction 2-I}

In the following problems, unless instricted otherise, compute burly rate and overtime rates as follow:
1. Cary the hourly tale and the overtime rate to ) decim1 places and then round 011 to 2 decal plses (round the harly rte 102 decimal places betire miltiplyng by one and one-half to determine the overtime orte),
2. If the thid dec al pke is \(\delta\) cr more round to the next higher cent.

3 Ifthe third decmal plee is less than 5 , drop the furd decimal place
Also, use the minirium hourly wage of \(\$ 7.25\) in solving these roblems and all that fillow.
Refer to Instruction 2-L. Ken receives an annual \(\$ 25,700\) base salary for working the teritory in Arizona A quota of \(\$ 900,000\) in sales has been set for that state. Kenreceives an \(8 \%\) comirission on all sales in excess of \(\$ 90,000\). This year, the wles are \(\$ 965.00\). The total arrings due Ker this year af? \(\qquad\) .
\((\$ 65,000-\$ 900,000=\$ 65,0000.08=\$ 5,200+\$ 25,70 \mathrm{O})=\$ 30,900 . \mathrm{O}\)

\section*{80. Instruction 2-I}

In the ollowing problems, unless instricted otherwise, compute burly rate and overtime rates as f1lows:
I. Cry the hourly rate and the overtime rite to 0 \} decimal places and then round otl't 2 decimal plaes (round the hourly rye 102 decimal places before mulifilying by one and one-half to eetermine the overitime rate)
2 Ifhe third decimal plee is 5 ormare ruund to the next higher cent
3. If the third decimal pee is les than ? drop the furd deciral place

Atso, use the minirum hourly wage of \(\$ 7.25\) in solving these problems and all that follow
Refer to Instruction 2-L. Kelli England eams \(\$ 12.30\) per hour and has arrned a prodiction bonus this week of \(\$ 37.10\). If England worked 44 hours this week, her gross lay s \(\qquad\) \(-\)
(44 \$ 1230 三 \(\left.\$ 54120+\$ 37 \cdot 40 \equiv \$ 578.30^{+} 44 \equiv \$ 13.140 .5 \equiv \$ 657^{\circ} 4 \equiv \$ 2628+\$ 578.30\right) \equiv\) \(\$ 604.5\)```

