# Quiz on Terms Related to Payroll - KEY

1. **Commission** is an amount paid an employee based on a percent of the employee’s sales.
2. FICA stands for **Federal Insurance Contributions Act**.
3. A business form used to record payroll information is a **payroll register**.
4. The state tax used to pay benefits to unemployed workers is **state unemployment tax**.
5. Taxes based on the payroll of a business are **payroll taxes**.
6. An Employee’s Withholding Allowance Certificate is **Form W-4**.
7. Total pay due for a pay period before deductions is **gross earnings**.
8. A deduction from total earnings for each person legally supported by a taxpayer is **withholding allowance**.
9. Used to accurately record work hours during a pay period **time card**.
10. Employee’s year-to-date earnings are called **accumulated earnings**.
11. Expense account used to record employee’s earnings is **salaries expense**.
12. FUTA stands for **Federal Unemployment Tax Act**.
13. Used to report the employer’s unemployment (state and federal) taxes - **Form 940**.
14. The Transmittal of Wage and Tax Statements that are filed by the employer with the federal government is **Form W-3**.