FPC Practice questions with complete solutions

cafeteria plan are authorized by what Internal Revenue Code Section?

A. 125

B. 401k

C. 403b

D. 457b correct answer: a. 125

all of the following are tax implications of a cafeteria plan except:

a. no income tax withholding

b. no social security and medicare tax withholding

c. must withhold income, social security, and medicare taxes

 d. no form W2 reporting correct answer: C. must withhold income, social security, and medicare taxes

One of the options in an employee's cafeteria benefit plan is a dependent care flexible spending account. He earmarked \$100 per month to the account to pay for child care but spend only \$1000 by the end of the plans grace period, at the end of the grace period, what happens to the \$200 left in the account?

a. the amount is forfeited

b. it will be added to his taxable income

c. he can use it to "buy" ab additional benefit

d. it ill carry over to the next year correct answer: A. the amount is forfeited

Skills Test Payroll Practice

Thirumalaisamy P. Velavancorresponding

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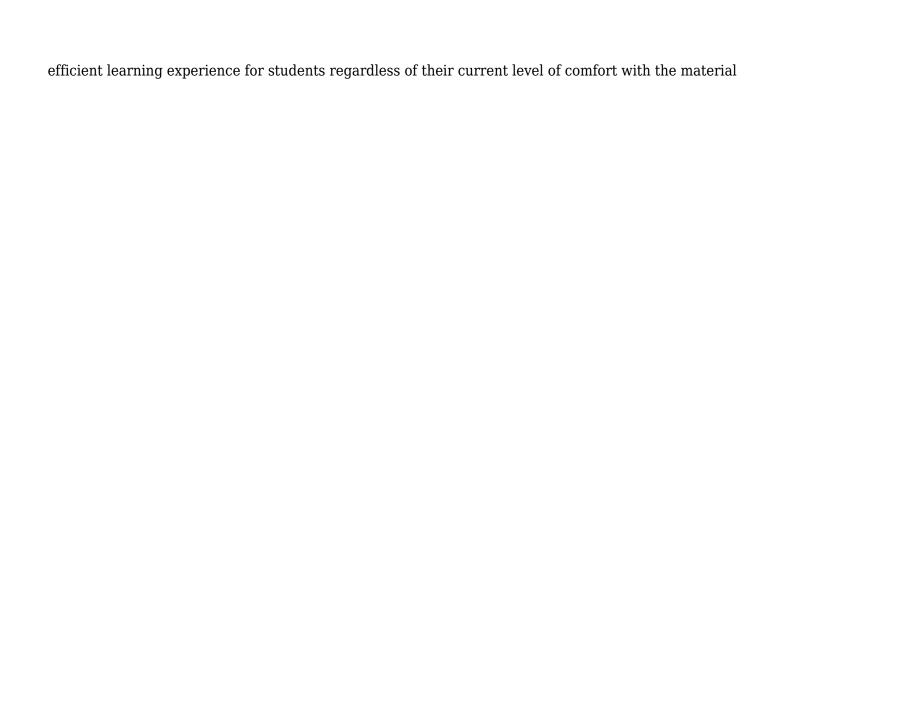
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