

SPREADSHEET APPLICATIONS & ANALYSIS (05)

Regional—2005

Total Points (308 maximum) _____

Failure to adhere to any of the following rules will result in disqualification:

- 1. Contestant must hand in this test booklet and all printouts. Failure to do so will result in disqualification.*
- 2. No equipment, supplies, or materials other than those specified for this event are allowed in the testing area. No previous BPA tests and/or sample tests or facsimile (handwritten, photocopied, or keyed) are allowed in the testing area.*
- 3. Electronic devices will be monitored according to ACT standards.*

Maximum test time is 90 minutes

(A five-minute warning will be given to ensure all printing is complete.)

NOTE: The administrator should allow time for orientation, instructions, warm-up, checking equipment, etc., before starting test time.

Do **NOT** open test booklet until instructed to do so.

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Workplace Skills Assessment Program regional competition.

Points **Score:**
Possible:

Yearly Payroll Worksheet

Input data (-2 for each typo)	32	_____
Gross Earnings Calculated (2 pts. Each)	14	_____
Yearly Income Tax Calculated (2 pts. Each)	14	_____
State Tax Withholding Calculated (2 pts. Each)	14	_____
Miscellaneous Deductions Entered	12	_____
Total Withholdings Calculated (2 pts. Each)	14	_____
Net Amount of Wages Calculated (2 pts. Each)	14	_____
Totals Entered Appropriately (2 pts. Each)	14	_____
Title On Worksheet	10	_____
Formatting Column Widths	10	_____
Alphabetical Order	10	_____
Printed Landscape, no truncation	10	_____
168	Subtotal:	_____

Worksheet Calculation

Functions used for gross earnings	10	_____
Functions used for Federal Income Tax	10	_____
IF functions used for FICA Tax	30	_____
Functions used for State Tax	10	_____
Functions used for total Withholding	10	_____
Functions used for net amount	10	_____
Functions used for totals	10	_____
90	Subtotal:	_____

Pie Chart

3-dimensional pie chart (not another type)	20	_____
Appropriate title	10	_____
Contestant number in subtitle	10	_____
Both legend and percentages shown	10	_____
50	Subtotal:	_____

308 **Total:** _____

JOB 1:

Griffin Company began business on January 2 of last year. Salaries were paid to employees on the last day of each month, and both FICA tax and federal income tax were withheld in the required amounts. An employee who is hired in the middle of the month receives half the monthly salary for that month. All required payroll tax reports were filed and the company for the calendar year remitted the correct amount of payroll taxes. Before the Wage and Tax Statements (Form W-2) can be prepared for distribution to employees and filing with the Social Security Administration, the company has asked that you prepare a form showing the Wage and Tax Expenses for the Company.

The FICA tax was withheld at the rate 7.5% on the first \$45,000 of salary. Data on dates of employment, salary rates, and employee's income taxes withheld, are summarized below.

	Date of		Monthly Income
Employee	Employment	Monthly Salary	Tax Withheld
Allen, Sarah	August 1	\$2,500	\$ 417.50
Wu, Kevin	January 16	3,400	645.25
Carson, Jimmy	January 2	5,200	1261.40
Ruiz, Shawna	April 15	2,800	461.10
Fung, James	March 1	6,500	947.15
Nunn, Andrea	February 2	4,000	810.10
Quinn, Adrian	November 15	3,600	652.30

- Determine the amounts to be reported on each employee's Wage and Tax Statement (Form W-2) for the year, arranging the data in the following form, beginning on row 3.

	A	B	C	D	E	F
3	Employee	Months Worked	Yearly Gross Earnings	Monthly Salary	Federal Income Tax Withheld	FICA Tax Withheld

- Add your contestant ID# in column A row 1.
- Complete the table using the information from above. (You will have to use formulas to compute the Gross Earnings, Federal Income Tax Withheld, FICA Tax Withheld for the year. Extra points are available for using an IF statement for FICA Tax.)
- Add extra columns to account for State Tax Withholding and Miscellaneous deductions. State Tax is figured at 5% of the employee's gross earnings. The following employees had miscellaneous deductions withheld from their pay: Allen, Carson, Nunn had Union dues of \$15 withheld. Wu, Ruiz, and Quinn had insurance premiums of \$250.
- Add columns at the end for Total Withholdings and Net Amount. Use formulas to complete the two columns.

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6. Add a title to the worksheet, above the column headings on row 2: Payroll for the Year Ended December 31, 2005. Adjust the text to size 14, bold and merge and center across all columns.
7. Center and bold the headings over the columns. Adjust widths of columns A and C to J to 12.5 and adjust the width of column B to 7. Make right and left margins .5 inch.
8. Insert the word Totals in Column A Row 13 and add a formula to compute totals. Format totals with a dollar sign.
9. Format all dollar amounts to two decimal places.
10. The owner has decided that the worksheet needs to be in alphabetical order by employee last name. Also, format all money columns to currency with two decimal points.
11. Print out the worksheet, and also print out a copy of the worksheet with the formulas showing. Printouts should fit on one page in landscape.
12. Save the worksheet for use in Job 2.

JOB 2:

Mr. Griffin would like to see the data in chart form. Create a 3-D pie chart showing the amount of each employee's yearly gross earnings. Put your contestant number as a sub-title at the top of the page. Title the chart as **Yearly Employee Earnings** and show the earnings as percentages on the chart. Include a legend. Save as a new sheet. Print out the chart to fit on one page.



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KEY

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Graders:

When grading computer-generated problems, refer to the Style and Reference Manual and Production Standards in the *Workplace Skills Assessment Program* Guidelines for further instructions.

Double-check and verify all scores!

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Worksheet Calculation

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Appropriate title	10	_____
Contestant number in subtitle	10	_____
Both legend and percentages shown	10	_____
50	Subtotal:	_____

308 Total: _____



#9999

Payroll for the Year Ended December 31, 2001

Employee	Months Worked	Monthly Salary	Yearly Gross Earnings	Federal Income Tax Withheld	FICA Tax Withheld	State Tax Withholding	Miscellaneous Deductions	Total Withholdings	Net Amount
Allen, Sarah	7	2500.00	17500.00	417.50	1312.50	875.00	15.00	2620.00	14880.00
Carson, Jimmy	12	5200.00	62400.00	1261.40	3375.00	3120.00	15.00	7771.40	54628.60
Fung, James	10	6500.00	65000.00	947.15	3375.00	3250.00		7572.15	57427.85
Nunn, Andrea	11	4000.00	44000.00	810.10	3300.00	2200.00	15.00	6325.10	37674.90
Quinn, Adrian	1.5	3600.00	5400.00	652.30	405.00	270.00	250.00	1577.30	3822.70
Ruiz, Shawna	8.5	2800.00	23800.00	461.10	1785.00	1190.00	250.00	3686.10	20113.90
Wu, Kevin	11.5	3400.00	39100.00	645.25	2932.50	1955.00	250.00	5782.75	33317.25
Totals		\$ 28,000.00	\$ 257,200.00	\$ 5,194.80	\$ 16,485.00	\$ 12,860.00	\$ 795.00	\$ 35,334.80	\$ 221,865.20



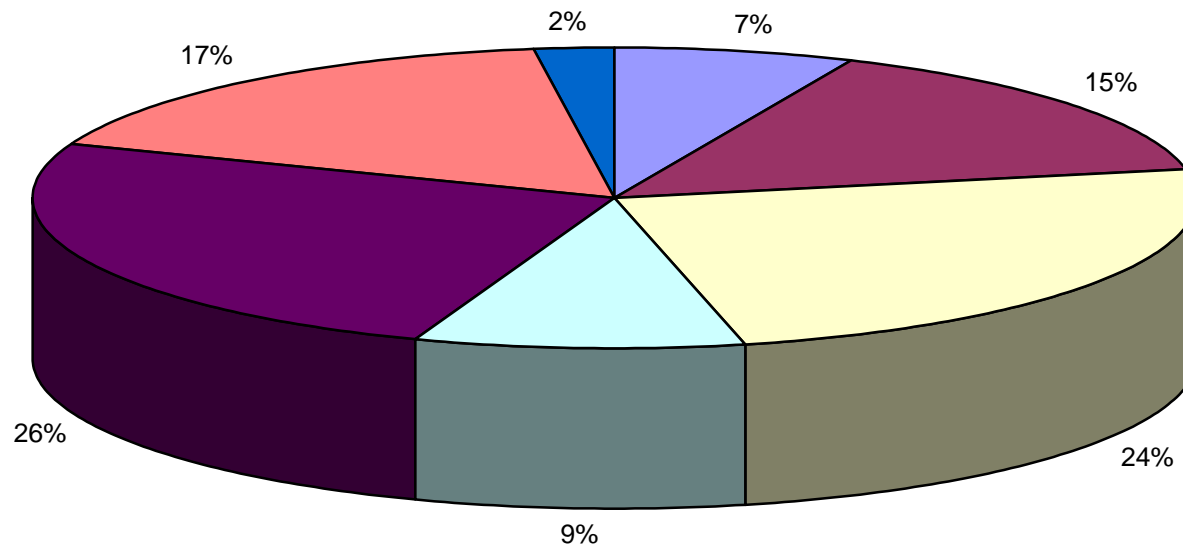
#9999

Payroll for the Year Ended December 31, 2001

Employee	Yearly Gross Earnings	Federal Income Tax Withheld	FICA Tax Withheld	State Tax Withholding	Miscellaneous Deductions	Total Withholdings	Net Amount
Allen, Sarah	=B5*C5	417.50	=IF(D5>=45000,45000*0.075,D5*0.075)	=D5*0.05	15	=SUM(E5:H5)	=D5-I5
Wu, Kevin	=B6*C6	645.25	=IF(D6>=45000,45000*0.075,D6*0.075)	=D6*0.05	250	=SUM(E6:H6)	=D6-I6
Carson, Jimmy	=B7*C7	1261.40	=IF(D7>=45000,45000*0.075,D7*0.075)	=D7*0.05	15	=SUM(E7:H7)	=D7-I7
Ruiz, Shawna	=B8*C8	461.10	=IF(D8>=45000,45000*0.075,D8*0.075)	=D8*0.05	250	=SUM(E8:H8)	=D8-I8
Fung, James	=B9*C9	947.15	=IF(D9>=45000,45000*0.075,D9*0.075)	=D9*0.05		=SUM(E9:H9)	=D9-I9
Nunn, Andrea	=B10*C10	810.10	=IF(D10>=45000,45000*0.075,D10*0.075)	=D10*0.05	15	=SUM(E10:H10)	=D10-I10
Quinn, Adrian	=B11*C11	652.30	=IF(D11>=45000,45000*0.075,D11*0.075)	=D11*0.05	250	=SUM(E11:H11)	=D11-I11
Totals	=SUM(D5:D12)	=SUM(E5:E12)	=SUM(F5:F12)	=SUM(G5:G12)	=SUM(H5:H12)	=SUM(I5:I12)	=SUM(J5:J12)



Yearly Employee Earnings



- Allen, Sarah
- Wu, Kevin
- Carson, Jimmy
- Ruiz, Shawna
- Fung, James
- Nunn, Andrea
- Quinn, Adrian