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Additional Medicare Tax

Ans: Effective 2013, additional medicare tax of .9% on wages in excess of \$200k. No employee matching

Constructive receipt

Ans: When funds are actually made available to employees and they have access to them without substantial limitation

EIN

Ans: Employer Identification Number

Escheat law

Ans: State laws requiring that and individual's unclaimed assets or property including wages be submitted to the appropriate state agency

Aipb Keeping Test Answers

Victor M. Corman



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