

PRACTICE EXAM 16: ALABAMA BUSINESS & LAW SIMULATION

Time allowed: 120 minutes | Questions: 50 | Passing score: 70% (35 correct)

Instructions for this exam: Each item presents two quantities (Quantity A and Quantity B) drawn from Alabama Business and Law parameters. Compare the two quantities and select the option that correctly describes the relationship. The four answer options are fixed for every question.

For every question:

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

1. Quantity A: The maximum civil penalty per violation that the Alabama Licensing Board for General Contractors may impose. Quantity B: \$10,000.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

2. Quantity A: The number of contractor members on the Alabama Licensing Board for General Contractors. Quantity B: The number of public (non-contractor) members on the Alabama Licensing Board for General Contractors.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

3. Quantity A: The minimum age (in years) for licensure under the Alabama General Contractors Board.
Quantity B: The minimum age (in years) for protection under the federal Age Discrimination in Employment Act (ADEA).

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

4. Quantity A: The number of days within which a contractor must designate a replacement QP after the original QP departs. Quantity B: The number of business days within which Form I-9 Section 2 must be completed for a new hire.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

5. Quantity A: The total number of members on the Alabama Licensing Board for General Contractors.
Quantity B: The number of business days within which Form I-9 Section 2 must be completed for a new hire.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal

D. The relationship cannot be determined from the information given

6. Quantity A: The Alabama Licensing Board license renewal cycle in years. Quantity B: The minimum number of years of construction experience required for a QP.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

7. Quantity A: The number of public (non-contractor) members on the Alabama Licensing Board for General Contractors. Quantity B: The minimum number of regular employees that triggers mandatory Alabama workers' compensation coverage.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

8. Quantity A: The number of jurisdictions that recognize the NASCLA Accredited Commercial Building Contractor examination. Quantity B: The minimum number of regular employees that triggers mandatory Alabama workers' compensation coverage.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

9. Quantity A: The federal Medicare tax rate paid by the employee on wages (with no wage base limit). Quantity B: The federal Social Security tax rate paid by the employee on wages up to the indexed wage base.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

10. Quantity A: The total annual Social Security tax (employee plus employer combined) on an employee earning wages at the indexed wage base level. Quantity B: \$20,000.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

11. Quantity A: A specific Alabama contractor's experience-rated SUTA rate. Quantity B: 5.4%.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

12. Quantity A: The Alabama SUTA wage base per employee per year. Quantity B: The federal FUTA wage base per employee per year.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

13. Quantity A: The federal Medicare tax rate paid by the employer. Quantity B: The federal Medicare tax rate paid by the employee.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

14. Quantity A: The federal Social Security tax rate paid by the employer up to the indexed wage base. Quantity B: The federal Social Security tax rate paid by the employee up to the indexed wage base.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

15. Quantity A: The minimum contract performance period (in months) that triggers the Alabama Statute of Frauds writing requirement. Quantity B: 6 months.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

16. Quantity A: The total liquidated damages assessed against a contractor for a 5-day delay on a particular construction project. Quantity B: \$5,000.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal

D. The relationship cannot be determined from the information given

17. Quantity A: The number of essential elements required for an enforceable contract under Alabama law (offer, acceptance, consideration, and legal capacity). Quantity B: 4.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

18. Quantity A: The typical performance bond amount as a percentage of contract value on Alabama public construction. Quantity B: The typical bid bond amount as a percentage of bid value on Alabama public construction.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

19. Quantity A: The cure period in days for a material breach under a particular standard construction contract. Quantity B: 10 days.

A. Quantity A is greater

B. Quantity B is greater

C. The two quantities are equal

D. The relationship cannot be determined from the information given

20. Quantity A: The typical payment bond amount as a percentage of contract value on Alabama public construction. Quantity B: The typical performance bond amount as a percentage of contract value on Alabama public construction.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

21. Quantity A: The profit margin built into a particular Alabama contractor's bid. Quantity B: 10%.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

22. Quantity A: The Alabama Competitive Bid Law (Title 41-16) threshold for general state procurement. Quantity B: The Alabama Public Works Law (Title 39) advertised competitive bid threshold.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

23. Quantity A: The retainage percentage withheld on progress payments under a particular Alabama public construction contract. Quantity B: 8%.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

24. Quantity A: The typical bid bond amount as a percentage of bid value on Alabama public construction. Quantity B: 5%.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

25. Quantity A: The number of pre-bid activities in the standard estimating workflow (document review, site visit, quantity takeoff, and pricing with applied markups). Quantity B: 4.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

26. Quantity A: The federal C corporation tax rate as a flat percentage under current federal tax law. Quantity B: The federal Medicare tax rate paid by the employee.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

27. Quantity A: The lower bound of the typical retainage percentage withheld on Alabama public construction progress payments. Quantity B: The upper bound of the typical retainage percentage withheld on Alabama public construction progress payments.

- A. Quantity A is greater
- B. Quantity B is greater

- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

28. Quantity A: The federal C corporation tax rate as a flat percentage under current federal tax law. Quantity B: 21%.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

29. Quantity A: The federal Additional Medicare surtax rate on employee wages above \$200,000. Quantity B: The federal Medicare tax rate paid by the employee.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

30. Quantity A: The total federal Social Security tax (employee plus employer combined) as a percentage of wages up to the indexed wage base. Quantity B: The federal Social Security tax rate paid by the employee alone.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

31. Quantity A: The federal overtime multiplier under the FLSA for non-exempt employees working over 40 hours in a workweek. Quantity B: 1.5.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

32. Quantity A: The minimum number of employees triggering Title VII coverage. Quantity B: The minimum number of employees triggering ADEA coverage.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

33. Quantity A: A particular Alabama contractor's annual workers' compensation insurance premium. Quantity B: \$10,000.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

34. Quantity A: The number of FMLA-eligible employees in a particular Alabama contractor's workforce. Quantity B: 25.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

35. Quantity A: The minimum number of employees triggering Title VII coverage. Quantity B: The minimum number of employees within a 75-mile radius for FMLA coverage to apply.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

36. Quantity A: The number of primary risk management strategies (avoidance, reduction, transfer, and retention). Quantity B: 4.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

37. Quantity A: The typical performance bond amount as a percentage of contract value on Alabama public construction. Quantity B: The upper bound of the typical retainage percentage on Alabama public construction progress payments.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

38. Quantity A: The federal FUTA effective rate on the first \$7,000 of each employee's annual wages. Quantity B: The federal Social Security tax rate paid by the employee up to the indexed wage base.

- A. Quantity A is greater
- B. Quantity B is greater

- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

39. Quantity A: The number of project-specific risks identified during a particular Alabama contractor's risk assessment for a particular project. Quantity B: 10.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

40. Quantity A: The OSHA reporting deadline (in hours) for an in-patient hospitalization, amputation, or loss of an eye. Quantity B: The OSHA reporting deadline (in hours) for a work-related fatality.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

41. Quantity A: The minimum number of years OSHA recordable injury and illness records (Forms 300, 300A, and 301) must be retained following the year they cover. Quantity B: The number of calendar days within which a recordable injury must be entered on the OSHA 300 Log after the employer learns of the incident.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

42. Quantity A: The OSHA reporting deadline (in hours) for a work-related fatality. Quantity B: The OSHA reporting deadline (in hours) for an amputation.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

43. Quantity A: The total acres of land disturbance for a particular Alabama construction project. Quantity B: 1 acre.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

44. Quantity A: The total float on an activity that lies on the critical path of a CPM schedule. Quantity B: The total float on a non-critical activity that has 5 days of float on the same schedule.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

45. Quantity A: The upper bound of the typical retainage percentage on Alabama public construction progress payments. Quantity B: The federal FUTA effective rate on the first \$7,000 of each employee's annual wages.

- A. Quantity A is greater
- B. Quantity B is greater

- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

46. Quantity A: The number of standard retainage release stages on Alabama public construction (substantial completion release and post-punch list release). Quantity B: 2.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

47. Quantity A: The number of days remaining in a particular materialman's Alabama lien filing window. Quantity B: 30 days.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

48. Quantity A: The number of months an Alabama original contractor has to file a verified mechanic's lien statement after the last item furnished. Quantity B: The number of months an Alabama original contractor has to file the lawsuit to enforce the lien after the lien filing date.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

49. Quantity A: The numeric IRS form number used to elect S corporation tax status. Quantity B: 2553.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

50. Quantity A: The number of shareholders required to provide written consent for the S corporation election on a particular Alabama corporation. Quantity B: 5.

- A. Quantity A is greater
- B. Quantity B is greater
- C. The two quantities are equal
- D. The relationship cannot be determined from the information given

PRACTICE EXAM 16: ANSWER KEY AND EXPLANATIONS

1. C — Both quantities equal \$10,000. The Alabama Licensing Board for General Contractors is authorized by statute to impose civil penalties of up to \$10,000 per violation, matching Quantity B exactly. The legislative cap defines the outer limit of Board penalty authority and is a fixed, non-discretionary parameter.
2. A — Quantity A (8 contractor members) is greater than Quantity B (1 public member). The Alabama Licensing Board for General Contractors comprises 9 total members — 8 contractors and 1 public member — reflecting legislative intent that contractor expertise dominate Board decisions while a public member provides outside perspective.
3. B — Quantity A (19 years) is less than Quantity B (40 years). The minimum age for Alabama contractor licensure is 19 (the Alabama age of majority), while the ADEA protects workers aged 40 and older. The two thresholds serve completely different statutory purposes, with the ADEA threshold being more than double the licensure minimum.
4. A — Quantity A (60 calendar days) is greater than Quantity B (3 business days). The QP replacement window is 60 days from the original QP's departure, while Form I-9 Section 2 must be completed within 3 business days of the employee's start date. Both timelines are jurisdictional, but the QP window is substantially longer because finding a qualified replacement requires more time than verifying employment eligibility.
5. A — Quantity A (9 total Board members) is greater than Quantity B (3 business days). The Alabama Licensing Board for General Contractors has 9 total members (8 contractors plus 1 public), while Form I-9 Section 2 must be completed within 3 business days. As pure numbers (9 vs 3), Quantity A is larger.
6. B — Quantity A (1 year) is less than Quantity B (3 years). The Alabama contractor license is renewed annually, while a QP must have at least 3 years of construction experience. The 3-year

experience minimum ensures practical exposure to the trade sufficient to provide meaningful technical oversight at each annual renewal.

7. B — Quantity A (1 public Board member) is less than Quantity B (5 employees). The Alabama Licensing Board for General Contractors has 1 public member, while Alabama workers' compensation coverage becomes mandatory at 5 or more employees. Both are small integer thresholds, with the workers' comp threshold five times the public-member count.
8. A — Quantity A (17 NASCLA jurisdictions) is greater than Quantity B (5 employees). The NASCLA Accredited Commercial Building Contractor examination is recognized in 17 participating jurisdictions including Alabama, while Alabama workers' compensation coverage is mandatory at 5 or more employees. As pure numbers, 17 exceeds 5.
9. B — Quantity A (1.45% Medicare employee) is less than Quantity B (6.2% Social Security employee). The Medicare tax rate is 1.45% on all wages with no wage base limit, while the Social Security tax rate is 6.2% up to the indexed annual wage base. Social Security has the higher rate, reflecting its larger benefit structure.
10. D — The Social Security wage base is indexed annually, and without specifying which calendar year applies, the total tax ($12.4\% \times$ the year's wage base) cannot be determined. In recent years the base has been approximately \$147,000-\$176,100, yielding totals from about \$18,000 to over \$21,000 — both above and below the \$20,000 reference point depending on the year.
11. D — Each Alabama employer's actual SUTA rate is set by the experience rating system based on the employer's specific unemployment claim history. Without information about the contractor's experience rating, the rate could be anywhere within the statutory range and cannot be compared to 5.4%.
12. A — Quantity A (\$8,000 Alabama SUTA wage base) is greater than Quantity B (\$7,000 federal FUTA wage base). Each state legislature sets its own SUTA wage base independent of the federal FUTA base, and Alabama has set its base at \$8,000 to fund the state unemployment insurance trust fund at the level the state deems appropriate.
13. C — Both quantities equal 1.45%. Medicare tax is paid at 1.45% by the employee on all wages and matched at 1.45% by the employer on all wages, with no wage base limit applied to either side. The matched structure parallels the Social Security tax design.
14. C — Both quantities equal 6.2%. Social Security tax is paid at 6.2% by the employee and matched at 6.2% by the employer, both up to the indexed annual wage base. The matching structure is foundational to the FICA system.
15. A — Quantity A (12 months / 1 year) is greater than Quantity B (6 months). The Alabama Statute of Frauds requires contracts that cannot be performed within one year to be in writing and signed by the party to be charged. The one-year threshold is twice the 6-month comparison value.
16. D — Liquidated damages for a 5-day delay equal 5 days multiplied by the contractual daily LD rate. Without specifying the LD rate per day in the particular contract (which varies project to project), the total cannot be computed and compared to \$5,000.
17. C — Both quantities equal 4. The four essential elements of an enforceable contract are offer, acceptance, consideration, and legal capacity, matching Quantity B exactly. These elements form the foundation of common-law contract formation in Alabama.
18. A — Quantity A (100% performance bond) is greater than Quantity B (5% bid bond). Performance bonds are typically set at 100% of contract value to cover full completion cost in the event of default, while bid bonds are typically 5% of bid amount to cover re-bidding damages if the awarded bidder fails to execute the contract.

19. D — The cure period in a construction contract is contract-specific and commonly ranges from 7 to 30 days. Without specifying the particular contract's cure provision, the duration cannot be compared to 10 days.
20. C — Both quantities equal 100% of contract value. Performance bonds and payment bonds on Alabama public construction are typically both issued at 100% of contract value under the Little Miller Act framework — the performance bond guaranteeing completion and the payment bond guaranteeing payment to subcontractors and suppliers.
21. D — Profit margin built into a particular bid varies by contractor, project, market conditions, and risk assessment. Without information about the specific contractor and bid, the margin cannot be compared to 10%.
22. B — Quantity A (\$15,000 Title 41-16) is less than Quantity B (\$50,000 Title 39). The Competitive Bid Law (Title 41-16) covers general state procurement of goods, equipment, and services at or above \$15,000, while the Public Works Law (Title 39) requires advertised competitive bidding for public construction projects at or above \$50,000. The construction threshold is substantially higher due to the larger discrete contract size.
23. D — Retainage percentages on Alabama public construction typically range from 5% to 10% of progress payments. Without specifying the particular contract's retainage provision, the exact percentage cannot be compared to 8%.
24. C — Both quantities equal 5%. Bid bonds on Alabama public construction are typically issued at 5% of the bid amount to guarantee the awarded bidder's execution of the contract and provision of the required performance and payment bonds.
25. C — Both quantities equal 4. The standard pre-bid estimating workflow includes four sequential activities: document review, site visit, quantity takeoff, and pricing with applied markups to produce the final bid total.
26. A — Quantity A (21% C corporation tax rate) is greater than Quantity B (1.45% Medicare employee rate). The federal C corporation tax rate is a flat 21% on net corporate income under current federal tax law (TCJA), while the Medicare tax rate paid by the employee is 1.45% on all wages.
27. B — Quantity A (5% lower bound) is less than Quantity B (10% upper bound). Retainage on Alabama public construction is typically withheld in the range of 5% to 10% of progress payments, with the upper bound being twice the lower bound under standard contract practice.
28. C — Both quantities equal 21%. The federal C corporation tax rate is a flat 21% on net corporate income under current federal tax law, matching Quantity B exactly. The 21% flat rate replaced the prior graduated corporate tax structure under TCJA.
29. B — Quantity A (0.9% Additional Medicare surtax) is less than Quantity B (1.45% Medicare employee rate). The Additional Medicare surtax applies to wages above \$200,000 at 0.9% (employee-only obligation), while the base Medicare rate paid by the employee is 1.45% on all wages. The base Medicare rate is greater than the surtax rate.
30. A — Quantity A (12.4% total Social Security) is greater than Quantity B (6.2% employee-only). The combined Social Security tax is the 6.2% employee share plus 6.2% employer match, totaling 12.4% of wages up to the indexed wage base. The combined rate is exactly double the employee-only rate due to the equal matching structure.
31. C — Both quantities equal 1.5. The FLSA requires non-exempt employees to be paid overtime at 1.5 times the regular rate for all hours worked over 40 in a workweek, matching Quantity B exactly.
32. B — Quantity A (15 employees for Title VII) is less than Quantity B (20 employees for ADEA). Title VII applies at 15 or more employees and prohibits discrimination based on race, color,

religion, sex, or national origin, while the ADEA applies at 20 or more employees and prohibits age-based discrimination against workers 40 and older.

33. D — A particular Alabama contractor's annual workers' compensation premium depends on payroll size, employee classifications and rates, and experience modifier. Without information about the specific contractor's payroll and risk profile, the premium cannot be compared to \$10,000.
34. D — The number of FMLA-eligible employees in a particular contractor's workforce depends on the workforce size, hours worked by each employee, and the 75-mile-radius rule. Without specifying the contractor, the number cannot be compared to 25.
35. B — Quantity A (15 employees for Title VII) is less than Quantity B (50 employees for FMLA). Title VII applies at 15 or more employees, while FMLA requires 50 or more employees within a 75-mile radius for employer coverage. The FMLA threshold is more than three times the Title VII threshold.
36. C — Both quantities equal 4. The four primary risk management strategies are avoidance, reduction, transfer, and retention, matching Quantity B exactly. Each strategy reflects a different response to an identified risk based on probability, severity, and risk tolerance.
37. A — Quantity A (100% performance bond) is greater than Quantity B (10% retainage upper bound). Performance bonds on Alabama public construction are typically set at 100% of contract value, while retainage is typically capped at 10% of progress payments. The performance bond is ten times the upper retainage percentage.
38. B — Quantity A (0.6% FUTA) is less than Quantity B (6.2% Social Security employee). The FUTA effective rate after standard state credit is 0.6% on the first \$7,000 of wages, while the Social Security employee rate is 6.2% on wages up to the indexed wage base. The Social Security rate exceeds the FUTA rate by more than ten times.
39. D — The number of risks identified during a particular contractor's risk assessment depends on the project scope, the contractor's assessment depth, and the methodology used. Without information about the specific contractor and project, the count cannot be compared to 10.
40. A — Quantity A (24 hours for hospitalization) is greater than Quantity B (8 hours for fatality). Under 29 CFR 1904.39, the employer must report a work-related fatality within 8 hours of learning of the death, but has 24 hours to report in-patient hospitalizations, amputations, or losses of an eye. The shorter window for fatalities reflects the greater regulatory urgency for the most severe event.
41. A — Quantity A (5 years retention) is greater than Quantity B (7 calendar days for 300 Log entry). OSHA recordable injury and illness records must be retained for 5 years following the year they cover, while entries on the 300 Log must be made within 7 calendar days of learning of the incident. Five years is approximately 1,825 days, far exceeding the 7-day entry window.
42. B — Quantity A (8 hours for fatality) is less than Quantity B (24 hours for amputation). Fatalities must be reported to OSHA within 8 hours of when the employer learns of the death, while amputations must be reported within 24 hours. The fatality window is one-third the amputation window because of the higher regulatory priority on fatal events.
43. D — Acres disturbed on a particular Alabama construction project depends on the project's size and scope. Without information about the specific project, the disturbance cannot be compared to the 1-acre NPDES threshold reference value.
44. B — Quantity A (0 days float on critical path) is less than Quantity B (5 days float on non-critical activity). The critical path is by definition the longest path through the project network with zero total float on its activities, while non-critical activities have positive float — in this case, 5 days. Any non-critical activity always has more float than a critical-path activity.

45. A — Quantity A (10% retainage upper bound) is greater than Quantity B (0.6% FUTA effective rate). The upper bound of typical retainage on Alabama public construction is 10% of progress payments, while the FUTA effective rate is 0.6% on the first \$7,000 of wages. The retainage upper bound exceeds the FUTA rate by more than sixteen times.
46. C — Both quantities equal 2. Retainage on Alabama public construction is typically released in two stages: the bulk at substantial completion and the remainder after punch list completion and final acceptance. The two-stage structure balances contractor cash flow against owner security for completion.
47. D — Days remaining in a particular materialman's filing window depend on when materials were last furnished, the deadline being 4 months (approximately 122 days) after that date. Without specifying the last-furnished date relative to the current date, the days remaining cannot be compared to 30 days.
48. C — Both quantities equal 6 months. Under Alabama mechanic's lien law, the original contractor must file the verified lien statement within 6 months of the last item furnished, and the lawsuit to enforce the lien must be filed within 6 months of the lien filing date. The two 6-month windows are jurisdictional and run consecutively.
49. C — Both quantities equal 2553. The IRS form number used to elect S corporation tax status is Form 2553, matching Quantity B exactly. The form must be filed within the statutory window to effect the election for the desired tax year.
50. D — The number of shareholders required to consent depends on the total number of shareholders of the particular Alabama corporation. The S corporation election requires unanimous shareholder consent — every shareholder must sign — so the count varies directly with the corporation's actual shareholder count and cannot be compared to a fixed reference of 5 without knowing how many shareholders the corporation has.