

12-4 WORK TOGETHER (continued)

2.

EMPLOYEE Edward P. Johnson				DATE June 30, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	84.00	15.00	1,260.00	Federal Income Tax	43.00	522.00
				Social Security Tax	80.91	1,067.52
Overtime	2.00	22.50	45.00	Medicare Tax	18.92	249.66
				Health Insurance	60.00	720.00
				Retirement	15.00	180.00
Current Total Earnings			1,305.00	Totals	217.83	2,739.18
YTD Total Earnings			17,218.00	Net Pay	1,087.17	14,478.82

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	15.00	_____	Federal Income Tax	_____	_____
				Social Security Tax	_____	_____
Overtime	5.00	22.50	_____	Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT 66-311
513

JUDY'S FASHIONS No. 261

PAY TO THE ORDER OF _____ \$ _____

FOR CLASSROOM USE ONLY _____ Dollars

FIRST COMMUNITY BANK
AUBURN, AL 36830

⑆91894861⑆ 1481641181 261

12-4 WORK TOGETHER (concluded)

EMPLOYEE Janice E. Nelson					DATE June 30, 20--	
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	82.00	11.50	943.00	Federal Income Tax	79.00	892.00
				Social Security Tax	61.67	736.10
Overtime	3.00	17.25	51.75	Medicare Tax	14.42	172.15
				Health Insurance	60.00	720.00
				Retirement	15.00	180.00
Current Total Earnings			994.75	Totals	230.09	2,700.25
YTD Total Earnings			11,872.50	Net Pay	764.66	9,172.25

EMPLOYEE					DATE	
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	11.50	_____	Federal Income Tax	_____	_____
				Social Security Tax	_____	_____
Overtime	3.00	17.25	_____	Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT 66-311
513

JUDY'S FASHIONS No. 262

PAY TO THE ORDER OF _____ \$ _____

Dollars

FOR CLASSROOM USE ONLY

FIRST COMMUNITY BANK
AUBURN, AL 36830

⑆ 9 18 9 4 8 6 ⑆ ⑆ 1 4 8 1 6 4 1 1 8 ⑆ 2 6 2

12-4 ON YOUR OWN, p. 368

Preparing payroll checks

(Note: The payroll register used in this problem was also used in On Your Own 12-3.)

1.

RUSSELL COMPANY		DATE	No. 921
PAYEE			
ACCOUNT	TITLE	DESCRIPTION	AMOUNT

RUSSELL COMPANY 1534 Military Road Columbus, MS 39701	FIRST AMERICAN BANK 656 S. 7th Street Columbus, MS 39701	No. 921
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GENERAL ACCOUNT	DATE	AMOUNT
	_____	\$ _____
_____		Dollars

FOR CLASSROOM USE ONLY

PAY TO THE ORDER OF		
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⑆64818884⑆ 7184848⑆ 0921

12-4 ON YOUR OWN (continued)

2.

EMPLOYEE James T. Patterson					DATE June 30, 20--	
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	18.20	1,456.00	Federal Income Tax	137.00	1,583.00
				Social Security Tax	95.35	1,187.30
Overtime	3.00	27.30	81.90	Medicare Tax	22.30	277.68
				Health Insurance	75.00	900.00
				Retirement	30.00	360.00
Current Total Earnings			1,537.90	Totals	359.65	4,307.98
YTD Total Earnings			19,150.00	Net Pay	1,178.25	14,842.02

EMPLOYEE					DATE	
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	18.20	_____	Federal Income Tax	_____	_____
				Social Security Tax	_____	_____
Overtime	2.00	27.30	_____	Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT _____ 66-311
513

RUSSELL COMPANY **No. 148**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

FIRST AMERICAN BANK
Columbus, MS 39701

⑆648 18884⑆ 7484767⑈ 148

12-4 ON YOUR OWN (concluded)

EMPLOYEE Glenda R. Reeves				DATE June 30, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	18.00	1,440.00	Federal Income Tax	44.00	408.00
Overtime	1.00	27.00	27.00	Social Security Tax	90.95	836.32
				Medicare Tax	21.27	195.59
				Health Insurance	75.00	675.00
				Retirement	30.00	270.00
Current Total Earnings			1,467.00	Totals	261.22	2,384.91
YTD Total Earnings			13,489.00	Net Pay	1,205.78	11,104.09

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	18.00	_____	Federal Income Tax	_____	_____
Overtime	3.50	27.00	_____	Social Security Tax	_____	_____
				Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT _____ 66-311
513

RUSSELL COMPANY **No. 149**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

FIRST AMERICAN BANK
Columbus, MS 39701

⑆6648 18884⑆ 7484 76 7⑆ 149

12-4 APPLICATION PROBLEM (continued)

2.

EMPLOYEE Mitchell R. Haynes				DATE April 30, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	72.00	16.00	1,152.00	Federal Income Tax	56.00	409.00
Overtime	4.00	24.00	96.00	Social Security Tax	77.38	610.20
				Medicare Tax	18.10	142.71
				Health Insurance	50.00	400.00
				Retirement	25.00	200.00
Current Total Earnings			1,248.00	Totals	226.48	1,761.91
YTD Total Earnings			9,842.00	Net Pay	1,021.52	8,080.09

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	16.00	_____	Federal Income Tax	_____	_____
Overtime	2.50	24.00	_____	Social Security Tax	_____	_____
				Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT _____ 77-126
169

CASTLE ELECTRONICS **No. 658**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

THE PEOPLES BANK
Batavia, Illinois 60510

⑆01548612⑆ 518481148⑈ 658

12-4 APPLICATION PROBLEM (concluded)

EMPLOYEE Sharon V. Bricken				DATE April 30, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	14.50	1,160.00	Federal Income Tax	101.00	792.00
Overtime	6.00	21.75	130.50	Social Security Tax	80.01	629.80
				Medicare Tax	18.71	147.29
				Health Insurance	65.00	520.00
				Retirement	40.00	320.00
Current Total Earnings			1,290.50	Totals	304.72	2,409.09
YTD Total Earnings			10,158.00	Net Pay	985.78	7,748.91

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	14.50	_____	Federal Income Tax	_____	_____
Overtime	1.70	21.75	_____	Social Security Tax	_____	_____
				Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

PAYROLL ACCOUNT 77-126
189

CASTLE ELECTRONICS **No. 659**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

THE PEOPLES BANK
Batavia, Illinois 60510

⑆01548612⑆ 518481148⑈ 659

12-4 APPLICATION PROBLEM (LO9), p. 372

Preparing payroll checks

1.

CASTLE ELECTRONICS		DATE _____	No. 1056
PAYEE			
ACCOUNT	TITLE	DESCRIPTION	AMOUNT

CASTLE ELECTRONICS 940 Dean Street St. Charles, Illinois 60174	THE PEOPLES BANK 180 N. Jefferson Street Batavia, Illinois 60510	No. 1056
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GENERAL ACCOUNT	DATE _____	AMOUNT \$ _____
------------------------	------------	-----------------

_____ Dollars

FOR CLASSROOM USE ONLY

PAY TO THE ORDER OF		_____
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⑆ 15486 ⑆ 2⑆ 51866448 ⑆ ⑆ 1056

