

**12-M MASTERY PROBLEM (LO3, 4, 6, 9), p. 373**

**Preparing a semimonthly payroll**  
**1. 3.**

**PAYROLL REGISTER**

SEMI-MONTHLY PERIOD ENDED August 15, 20-- 1 2 3 4 5 6 7 8 9 10 DATE OF PAYMENT August 15, 20--

EMPL. NO.	EMPLOYEE'S NAME	MARI-TAL STATUS	NO. OF ALLOWANCES	EARNINGS		TOTAL	DEDUCTIONS					NET PAY	CHECK NO.		
				REGULAR	OVERTIME		FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN			TOTAL	
2	Davis, Henry W.	M	2	11 88 00	1 3 1 63	13 1 9 63					5 0 0 0	2 0 0 0			1
11	Garcia, Juan S.	M	1	12 7 6 0 0	9 7 8 8	13 7 3 8 8					2 0 0 0	2 5 0 0			2
7	Lewis, Jack P.	S	3	9 4 0 0 0	1 0 5 7 5	10 4 5 7 5					8 0 0 0	2 0 0 0			3
9	Lopez, Gloria P.	S	2	14 6 0 0 0	---	14 6 0 0 0					5 0 0 0	2 0 0 0			4
3	Nelson, Evelyn Y.	M	4	11 8 8 0 0	1 7 8 2 0	13 6 6 2 0					10 0 0 0	2 5 0 0			5
4	Robinson, Joshua T.	S	2	15 0 0 0 0	1 0 5 0 0	16 0 5 0 0					5 0 0 0	6 0 0 0			6
13	Rodriguez, Jean A.	M	3	12 4 0 0 0	1 7 1 0 0	14 1 1 0 0					8 0 0 0	2 0 0 0			7
6	Walker, Mildred M.	S	1	11 0 4 0 0	---	11 0 4 0 0					2 0 0 0	3 5 0 0			8
9															9
10															10
11															11
12															12
13															13
14															14
15															15
16															16
17															17
18															18
19															19
20															20
21															21

**12-M MASTERY PROBLEM (continued)**

2.

<b>MALONE COMPANY</b>		DATE _____	NO. 1895
PAYEE			
ACCOUNT	TITLE	DESCRIPTION	AMOUNT

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<b>MALONE COMPANY</b> 1290 N. Fry Road Katy, Texas 77450	<b>FIRST AMERICAN BANK</b> 2680 S. Mason Road Katy, Texas 77450	No. 1895
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<b>GENERAL ACCOUNT</b>	DATE _____	AMOUNT \$ _____
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\_\_\_\_\_ Dollars

FOR CLASSROOM USE ONLY

PAY TO THE ORDER OF		_____
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⑆3184899⑆ 651055488⑆ 1895

**12-M MASTERY PROBLEM (continued)**

3.

EMPLOYEE Henry W. Davis				DATE July 31, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	13.50	1,188.00	Federal Income Tax	35.00	525.00
Overtime	2.00	20.25	40.50	Social Security Tax	76.17	1,130.91
				Medicare Tax	17.81	264.49
				Health Insurance	50.00	700.00
				Retirement	20.00	280.00
Current Total Earnings			1,228.50	Totals	198.98	2,900.40
YTD Total Earnings			18,240.48	Net Pay	1,029.52	15,340.08

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	13.50	_____	Federal Income Tax	_____	_____
Overtime	6.50	20.25	_____	Social Security Tax	_____	_____
				Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

**PAYROLL ACCOUNT** \_\_\_\_\_ 66-311  
513

MALONE COMPANY No. 452

PAY TO THE ORDER OF \_\_\_\_\_ \$ \_\_\_\_\_

FOR CLASSROOM USE ONLY \_\_\_\_\_ Dollars

**FIRST AMERICAN BANK**  
Katy, Texas 77450

⑆3184899⑆ 34559721⑈ 452

**12-M MASTERY PROBLEM (concluded)**

EMPLOYEE Juan S. Garcia				DATE July 31, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	14.50	1,276.00	Federal Income Tax	80.00	1,085.00
				Social Security Tax	87.88	1,150.25
Overtime	6.50	21.75	141.38	Medicare Tax	20.55	269.01
				Health Insurance	20.00	280.00
				Retirement	25.00	350.00
Current Total Earnings			1,417.38	Totals	233.43	3,134.26
YTD Total Earnings			18,552.40	Net Pay	1,183.95	15,418.14

EMPLOYEE				DATE		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	14.50	_____	Federal Income Tax	_____	_____
				Social Security Tax	_____	_____
Overtime	4.50	21.75	_____	Medicare Tax	_____	_____
				Health Insurance	_____	_____
				Retirement	_____	_____
Current Total Earnings			_____	Totals	_____	_____
YTD Total Earnings			_____	Net Pay	_____	_____

**PAYROLL ACCOUNT**

66-311  
513

MALONE COMPANY

No. 453

PAY TO THE ORDER OF \_\_\_\_\_

\$ \_\_\_\_\_

Dollars

FOR CLASSROOM USE ONLY

**FIRST AMERICAN BANK**

Katy, Texas 77450

⑆3184899⑆ 34559721⑈ 453