

12-S SOURCE DOCUMENTS PROBLEM (LO2, 3, 4, 6, 7, 9), p. 373

Preparing a semimonthly payroll

| Hour Summary | | | | |
|---|-----|---------|----------------------|-------|
| Payroll Period: 12/1/20-- to 12/15/20-- | | | | |
| Employee No.: 3 | | | Hourly Rate: \$15.50 | |
| Employee Name: Michael P. Hogan | | | | |
| Date | Day | Regular | Overtime | Total |
| 12/1/20-- | Mon | 8.0 | | 8.0 |
| 12/2/20-- | Tue | 8.0 | 1.0 | 9.0 |
| 12/3/20-- | Wed | 8.0 | 1.0 | 9.0 |
| 12/4/20-- | Thu | 8.0 | | 8.0 |
| 12/5/20-- | Fri | 8.0 | | 8.0 |
| 12/8/20-- | Mon | 8.0 | | 8.0 |
| 12/9/20-- | Tue | 8.0 | | 8.0 |
| 12/10/20-- | Wed | 8.0 | | 8.0 |
| 12/11/20-- | Thu | 8.0 | | 8.0 |
| 12/12/20-- | Fri | 8.0 | | 8.0 |
| 12/13/20-- | Sat | | 4.0 | 4.0 |
| 12/15/20-- | Mon | 8.0 | | 8.0 |
| Totals | | 88.0 | 6.0 | 94.0 |
| | | | | |
| Employee No.: 4 | | | Hourly Rate: \$14.00 | |
| Employee Name: Rickey J. McGuire | | | | |
| Date | Day | Regular | Overtime | Total |
| 12/2/20-- | Tue | 8.0 | | 8.0 |
| 12/3/20-- | Wed | 8.0 | | 8.0 |
| 12/4/20-- | Thu | 8.0 | 3.0 | 11.0 |
| 12/5/20-- | Fri | 8.0 | | 8.0 |
| 12/8/20-- | Mon | 8.0 | | 8.0 |
| 12/9/20-- | Tue | 8.0 | | 8.0 |
| 12/10/20-- | Wed | 8.0 | | 8.0 |
| 12/11/20-- | Thu | 8.0 | | 8.0 |
| 12/12/20-- | Fri | 8.0 | | 8.0 |
| 12/15/20-- | Mon | 8.0 | | 8.0 |
| Totals | | 80.0 | 3.0 | 83.0 |

12-S SOURCE DOCUMENTS PROBLEM (continued)

| Employee No.: 5 | | Hourly Rate: \$15.00 | | |
|----------------------------------|-----|----------------------|----------|-------|
| Employee Name: Candace M. Powers | | | | |
| Date | Day | Regular | Overtime | Total |
| 12/2/20-- | Tue | 4.0 | | 4.0 |
| 12/3/20-- | Wed | 8.0 | | 8.0 |
| 12/4/20-- | Thu | 8.0 | | 8.0 |
| 12/5/20-- | Fri | 4.0 | | 4.0 |
| 12/8/20-- | Mon | 8.0 | | 8.0 |
| 12/9/20-- | Tue | 8.0 | | 8.0 |
| 12/10/20-- | Wed | 8.0 | | 8.0 |
| 12/11/20-- | Thu | 8.0 | | 8.0 |
| 12/12/20-- | Fri | 8.0 | | 8.0 |
| 12/13/20-- | Sat | | 6.0 | 6.0 |
| 12/15/20-- | Mon | 8.0 | | 8.0 |
| Totals | | 72.0 | 6.0 | 78.0 |

| Employee No.: 7 | | Hourly Rate: \$17.20 | | |
|---------------------------------|-----|----------------------|----------|-------|
| Employee Name: Damon B. Whorton | | | | |
| Date | Day | Regular | Overtime | Total |
| 12/2/20-- | Tue | 4.0 | | 4.0 |
| 12/3/20-- | Wed | 8.0 | 3.0 | 11.0 |
| 12/4/20-- | Thu | 8.0 | 4.0 | 12.0 |
| 12/8/20-- | Mon | 8.0 | | 8.0 |
| 12/9/20-- | Tue | 8.0 | | 8.0 |
| 12/10/20-- | Wed | 8.0 | | 8.0 |
| 12/11/20-- | Thu | 8.0 | | 8.0 |
| 12/12/20-- | Fri | 8.0 | | 8.0 |
| 12/15/20-- | Mon | 8.0 | | 8.0 |
| Totals | | 68.0 | 7.0 | 75.0 |

12-5 SOURCE DOCUMENTS PROBLEM (continued)

Preparing a semimonthly payroll

1.

PAYROLL REGISTER

SEMIMONTHLY PERIOD ENDED December 15, 20-- DATE OF PAYMENT December 15, 20--

| EMPL. NO. | EMPLOYEE'S NAME | MARITAL STATUS | NO. OF ALLOWANCES | EARNINGS | | | DEDUCTIONS | | | | NET PAY | CHECK NO. | | | | | | | | | | | | |
|-----------|--------------------|----------------|-------------------|----------|----------|-------|--------------------|---------------------|--------------|------------------|---------|-----------|-----------------|-------|--|--|--|--|--|--|--|--|--|--|
| | | | | REGULAR | OVERTIME | TOTAL | FEDERAL INCOME TAX | SOCIAL SECURITY TAX | MEDICARE TAX | HEALTH INSURANCE | | | RETIREMENT PLAN | TOTAL | | | | | | | | | | |
| 3 | Hogan, Michael P. | S | 2 | | | | | | | | | | | | | | | | | | | | | |
| 4 | McGuire, Rickey J. | M | 1 | | | | | | | | | | | | | | | | | | | | | |
| 5 | Powers, Candace M. | M | 3 | | | | | | | | | | | | | | | | | | | | | |
| 7 | Whorton, Damon B. | M | 2 | | | | | | | | | | | | | | | | | | | | | |
| | Totals | | | | | | | | | | | | | | | | | | | | | | | |

2.

EARNINGS RECORD FOR QUARTER ENDED December 31, 20--

EMPLOYEE NO. 3 **Hogan** Michael P. MARITAL STATUS S WITHHOLDING ALLOWANCES 2

FIRST MIDDLE INITIAL

RATE OF PAY \$15.50 PER HOUR SOCIAL SECURITY NO. 904-51-4891 POSITION Manager

| PAY PERIOD ENDED | EARNINGS | | | DEDUCTIONS | | | | NET PAY | | ACCUMULATED EARNINGS |
|------------------|----------|----------|---------|--------------------|---------------------|------------------|-----------------|---------|---------|----------------------|
| | REGULAR | OVERTIME | TOTAL | FEDERAL INCOME TAX | SOCIAL SECURITY TAX | HEALTH INSURANCE | RETIREMENT PLAN | TOTAL | NET PAY | |
| 10/15 | 1302.00 | 139.50 | 1441.50 | 125.00 | 89.37 | 40.00 | 30.00 | 305.27 | 1136.23 | 24505.50 |
| 10/31 | 1364.00 | | 1364.00 | 113.00 | 84.57 | 40.00 | 30.00 | 287.35 | 1076.65 | 25947.00 |
| 11/15 | 1116.00 | 93.00 | 1209.00 | 89.00 | 74.96 | 40.00 | 30.00 | 251.49 | 957.51 | 27311.00 |
| 11/30 | 1116.00 | 186.00 | 1302.00 | 104.00 | 80.72 | 40.00 | 30.00 | 273.60 | 1028.40 | 28520.00 |
| TOTALS | | | | | | | | | | |

EARNINGS RECORD FOR QUARTER ENDED December 31, 20--

EMPLOYEE NO. 4 McGuire LAST NAME Rickey FIRST J. MIDDLE INITIAL M MARITAL STATUS M WITHHOLDING ALLOWANCES 1
 RATE OF PAY \$14.00 PER HOUR SOCIAL SECURITY NO. 987-15-0058 POSITION Carpenter

| PAY PERIOD NO. | EARNINGS | | DEDUCTIONS | | | | TOTAL | RETIREMENT PLAN | | HEALTH INSURANCE | MEDICARE TAX | SOCIAL SECURITY TAX | FEDERAL INCOME TAX | NET PAY | | ACCUMULATED EARNINGS |
|-------------------|----------|----------|------------|--------------|------------------|-----------------|-------|-----------------|---------|------------------|--------------|---------------------|--------------------|------------------------|----------|----------------------|
| | REGULAR | OVERTIME | TOTAL | MEDICARE TAX | HEALTH INSURANCE | RETIREMENT PLAN | | TOTAL | NET PAY | | | | | WITHHOLDING ALLOWANCES | | |
| 1 | 10/15 | 117.60 | 126.00 | 1302.00 | 65.00 | 80.72 | 18.88 | 30.00 | 15.00 | 30.00 | 80.72 | 65.00 | 1302.00 | 1092.40 | 20832.00 | |
| 2 | 10/31 | 123.20 | 42.00 | 1274.00 | 59.00 | 78.99 | 18.47 | 30.00 | 15.00 | 30.00 | 78.99 | 59.00 | 1274.00 | 1072.54 | 22106.00 | |
| 3 | 11/15 | 109.20 | | 1092.00 | 37.00 | 67.70 | 15.83 | 30.00 | 15.00 | 30.00 | 67.70 | 37.00 | 1092.00 | 926.47 | 23198.00 | |
| 4 | 11/30 | 100.80 | 105.00 | 1113.00 | 39.00 | 69.01 | 16.14 | 30.00 | 15.00 | 30.00 | 69.01 | 39.00 | 1113.00 | 943.85 | 24311.00 | |
| TOTALS | | | | | | | | | | | | | | | | |

EARNINGS RECORD FOR QUARTER ENDED December 31, 20--

EMPLOYEE NO. 5 Powers LAST NAME Candace FIRST M. MIDDLE INITIAL M MARITAL STATUS M WITHHOLDING ALLOWANCES 3
 RATE OF PAY \$15.00 PER HOUR SOCIAL SECURITY NO. 905-15-1849 POSITION Office Manager

| PAY PERIOD NO. | EARNINGS | | DEDUCTIONS | | | | TOTAL | RETIREMENT PLAN | | HEALTH INSURANCE | MEDICARE TAX | SOCIAL SECURITY TAX | FEDERAL INCOME TAX | NET PAY | | ACCUMULATED EARNINGS |
|-------------------|----------|----------|------------|--------------|------------------|-----------------|-------|-----------------|---------|------------------|--------------|---------------------|--------------------|------------------------|----------|----------------------|
| | REGULAR | OVERTIME | TOTAL | MEDICARE TAX | HEALTH INSURANCE | RETIREMENT PLAN | | TOTAL | NET PAY | | | | | WITHHOLDING ALLOWANCES | | |
| 1 | 10/15 | 126.00 | | 1260.00 | 24.00 | 78.12 | 18.27 | 60.00 | 40.00 | 60.00 | 78.12 | 24.00 | 1260.00 | 1039.61 | 21420.00 | |
| 2 | 10/31 | 132.00 | | 1320.00 | 30.00 | 81.84 | 19.14 | 60.00 | 40.00 | 60.00 | 81.84 | 30.00 | 1320.00 | 1089.02 | 22740.00 | |
| 3 | 11/15 | 108.00 | 135.00 | 1215.00 | 18.00 | 75.33 | 17.62 | 60.00 | 40.00 | 60.00 | 75.33 | 18.00 | 1215.00 | 1004.05 | 23955.00 | |
| 4 | 11/30 | 108.00 | 180.00 | 1260.00 | 24.00 | 78.12 | 18.27 | 60.00 | 40.00 | 60.00 | 78.12 | 24.00 | 1260.00 | 1039.61 | 25215.00 | |
| TOTALS | | | | | | | | | | | | | | | | |

12-S SOURCE DOCUMENTS PROBLEM (continued)

EARNINGS RECORD FOR QUARTER ENDED December 31, 20--

EMPLOYEE NO. 7 Whorton Damon B. MARITAL STATUS M WITHHOLDING ALLOWANCES 2

LAST NAME FIRST MIDDLE INITIAL

RATE OF PAY \$17.20 PER HOUR SOCIAL SECURITY NO. 945-06-8473 POSITION Carpenter

| PAY PERIOD ENDED | EARNINGS | | DEDUCTIONS | | | | | TOTAL | RETIREMENT PLAN | HEALTH INSURANCE | NET PAY | ACCUMULATED EARNINGS |
|------------------|----------|----------|--------------------|---------------------|--------------|------------------|--------|-------|-----------------|------------------|----------|----------------------|
| | REGULAR | OVERTIME | FEDERAL INCOME TAX | SOCIAL SECURITY TAX | MEDICARE TAX | HEALTH INSURANCE | TOTAL | | | | | |
| 1 10/15 | 1444.80 | 77.40 | 76.00 | 94.38 | 22.07 | 40.00 | 262.45 | 30.00 | 40.00 | 1259.75 | 24355.20 | |
| 2 10/31 | 1513.60 | 103.20 | 88.00 | 100.24 | 23.44 | 40.00 | 281.68 | 30.00 | 40.00 | 1335.12 | 25877.40 | |
| 3 11/15 | 1238.40 | 51.60 | 41.00 | 79.98 | 18.71 | 40.00 | 209.69 | 30.00 | 40.00 | 1080.31 | 27494.20 | |
| 4 11/30 | 1238.40 | 154.80 | 55.00 | 86.38 | 20.20 | 40.00 | 231.58 | 30.00 | 40.00 | 1161.62 | 28784.20 | |
| 5 | | | | | | | | | | | 30177.40 | |
| 6 | | | | | | | | | | | | |
| 7 | | | | | | | | | | | | |
| TOTALS | | | | | | | | | | | | |

12-S SOURCE DOCUMENTS PROBLEM (continued)

3.

| | | | |
|-------------------------|--------------|--------------------|----------------|
| JENKINS CABINETS | | DATE _____ | No. 689 |
| PAYEE | | | |
| ACCOUNT | TITLE | DESCRIPTION | AMOUNT |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

| | | |
|---|--|----------------|
| JENKINS CABINETS 6001 Atlantic Avenue Florence, CA 90201 | First National Savings Bank 890 W. Manchester Blvd. Inglewood, CA 90045 | No. 689 |
|---|--|----------------|

| | | |
|------------------------|------------|-----------------|
| GENERAL ACCOUNT | DATE _____ | AMOUNT \$ _____ |
|------------------------|------------|-----------------|

_____ Dollars

FOR CLASSROOM USE ONLY

| | | |
|----------------------------|--|-------|
| PAY TO THE ORDER OF | | _____ |
|----------------------------|--|-------|

⑆84891984⑆ 848480058⑆ 0689

12-S SOURCE DOCUMENTS PROBLEM (continued)

4.

| EMPLOYEE Michael P. Hogan | | | | DATE December 1, 20-- | | |
|---------------------------|-------|-------|-----------|-----------------------|----------|-----------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 72.00 | 15.50 | 1,116.00 | Federal Income Tax | 104.00 | 2,984.00 |
| | | | | Social Security Tax | 80.72 | 1,848.96 |
| Overtime | 8.00 | 23.25 | 186.00 | Medicare Tax | 18.88 | 432.42 |
| | | | | Health Insurance | 40.00 | 880.00 |
| | | | | Retirement | 30.00 | 660.00 |
| Current Total Earnings | | | 1,302.00 | Totals | 273.60 | 6,805.38 |
| YTD Total Earnings | | | 29,822.00 | Net Pay | 1,028.40 | 23,016.62 |

| EMPLOYEE | | | | DATE | | |
|------------------------|-------|-------|-----------|---------------------|---------|-------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 88.00 | 15.50 | _____ | Federal Income Tax | _____ | _____ |
| | | | | Social Security Tax | _____ | _____ |
| Overtime | 6.00 | 23.25 | _____ | Medicare Tax | _____ | _____ |
| | | | | Health Insurance | _____ | _____ |
| | | | | Retirement | _____ | _____ |
| Current Total Earnings | | | _____ | Totals | _____ | _____ |
| YTD Total Earnings | | | _____ | Net Pay | _____ | _____ |

PAYROLL ACCOUNT 66-311
513

JENKINS CABINETS **No. 234**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

First National Savings Bank
Inglewood, CA 90045

⑆84891984⑆ 481154488⑈ 234

12-S

SOURCE DOCUMENTS PROBLEM (continued)

| EMPLOYEE Rickey J. McGuire | | | | DATE December 1, 20-- | | |
|----------------------------|-------|-------|-----------|-----------------------|---------|-----------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 72.00 | 14.00 | 1,008.00 | Federal Income Tax | 39.00 | 1,018.00 |
| | | | | Social Security Tax | 69.01 | 1,507.28 |
| Overtime | 5.00 | 21.00 | 105.00 | Medicare Tax | 16.14 | 352.51 |
| | | | | Health Insurance | 30.00 | 660.00 |
| | | | | Retirement | 15.00 | 330.00 |
| Current Total Earnings | | | 1,113.00 | Totals | 169.15 | 3,867.79 |
| YTD Total Earnings | | | 24,311.00 | Net Pay | 943.85 | 20,443.21 |

| EMPLOYEE | | | | DATE | | |
|------------------------|-------|-------|-----------|---------------------|---------|-------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 80.00 | 14.00 | _____ | Federal Income Tax | _____ | _____ |
| | | | | Social Security Tax | _____ | _____ |
| Overtime | 3.00 | 21.00 | _____ | Medicare Tax | _____ | _____ |
| | | | | Health Insurance | _____ | _____ |
| | | | | Retirement | _____ | _____ |
| Current Total Earnings | | | _____ | Totals | _____ | _____ |
| YTD Total Earnings | | | _____ | Net Pay | _____ | _____ |

PAYROLL ACCOUNT

66-311
513

JENKINS CABINETS

No. 235

PAY TO THE ORDER OF _____

\$ _____

Dollars

FOR CLASSROOM USE ONLY

First National Savings Bank

Inglewood, CA 90045

⑆664818884⑆ 481154488⑈ 235

12-S SOURCE DOCUMENTS PROBLEM (continued)

| EMPLOYEE Candace M. Powers | | | | DATE December 1, 20-- | | |
|----------------------------|-------|-------|-----------|-----------------------|----------|-----------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 72.00 | 15.00 | 1,080.00 | Federal Income Tax | 24.00 | 365.00 |
| | | | | Social Security Tax | 78.12 | 1,563.33 |
| Overtime | 8.00 | 22.50 | 180.00 | Medicare Tax | 18.27 | 365.62 |
| | | | | Health Insurance | 60.00 | 1,200.00 |
| | | | | Retirement | 40.00 | 800.00 |
| Current Total Earnings | | | 1,260.00 | Totals | 220.39 | 4,293.95 |
| YTD Total Earnings | | | 25,215.00 | Net Pay | 1,039.61 | 20,921.05 |

| EMPLOYEE | | | | DATE | | |
|------------------------|-------|-------|-----------|---------------------|---------|-------|
| TYPE | HOURS | RATE | GROSS PAY | DEDUCTIONS | CURRENT | YTD |
| Regular | 72.00 | 15.00 | _____ | Federal Income Tax | _____ | _____ |
| | | | | Social Security Tax | _____ | _____ |
| Overtime | 6.00 | 22.50 | _____ | Medicare Tax | _____ | _____ |
| | | | | Health Insurance | _____ | _____ |
| | | | | Retirement | _____ | _____ |
| Current Total Earnings | | | _____ | Totals | _____ | _____ |
| YTD Total Earnings | | | _____ | Net Pay | _____ | _____ |

PAYROLL ACCOUNT _____ 66-311
513

JENKINS CABINETS **No. 236**

PAY TO THE ORDER OF _____ \$ _____

_____ Dollars

FOR CLASSROOM USE ONLY

First National Savings Bank
Inglewood, CA 90045

⑆ 6 4 8 1 8 8 8 4 ⑆ 4 8 1 1 5 4 4 8 8 ⑆ 2 3 6

12-C CHALLENGE PROBLEM (LO3, 4, 6), p. 374

1. Preparing a semimonthly payroll with pretax medical and retirement plans

PAYROLL REGISTER

| EMPL. NO. | EMPLOYEE'S NAME | MARITAL STATUS | NO. OF ALLOWANCES | EARNINGS | | DEDUCTIONS | | | | | | NET PAY | CHECK NO. | | |
|-----------|---------------------|----------------|-------------------|-----------|-----------|--------------------|---------------------|--------------|------------------|-----------------|-------|---------|-----------|---|----|
| | | | | REGULAR | OVERTIME | FEDERAL INCOME TAX | SOCIAL SECURITY TAX | MEDICARE TAX | HEALTH INSURANCE | RETIREMENT PLAN | TOTAL | | | | |
| | | | | | | | | | | | | | | 1 | 2 |
| 1 | Davis, Henry W. | M | 2 | 11,880.00 | 1,311.63 | | | | 50.00 | 2,000.00 | | | | | 1 |
| 2 | Garcia, Juan S. | M | 1 | 12,760.00 | 9,788.00 | | | | 2,000.00 | 2,500.00 | | | | | 2 |
| 3 | Lewis, Jack P. | S | 3 | 9,400.00 | 10,575.00 | | | | 8,000.00 | 2,000.00 | | | | | 3 |
| 4 | Lopez, Gloria P. | S | 2 | 14,600.00 | | | | | 5,000.00 | 2,000.00 | | | | | 4 |
| 5 | Nelson, Evelyn Y. | M | 4 | 11,880.00 | 1,782.00 | | | | 1,000.00 | 2,500.00 | | | | | 5 |
| 6 | Robinson, Joshua T. | S | 2 | 15,000.00 | 10,500.00 | | | | 5,000.00 | 6,000.00 | | | | | 6 |
| 7 | Rodriguez, Jean A. | M | 3 | 12,400.00 | 1,710.00 | | | | 8,000.00 | 2,000.00 | | | | | 7 |
| 8 | Walker, Mildred M. | S | 1 | 11,040.00 | | | | | 2,000.00 | 3,500.00 | | | | | 8 |
| 9 | | | | | | | | | | | | | | | 9 |
| 10 | | | | | | | | | | | | | | | 10 |
| 11 | | | | | | | | | | | | | | | 11 |

| Employee | Net Pay with Voluntary Deductions | |
|---------------------|-----------------------------------|-----------------------|
| | Taxable | Nontaxable Difference |
| Davis, Henry W. | | |
| Garcia, Juan S. | | |
| Lewis, Jack P. | | |
| Lopez, Gloria P. | | |
| Nelson, Evelyn Y. | | |
| Robinson, Joshua T. | | |
| Rodriguez, Jean A. | | |
| Walker, Mildred M. | | |

2.

