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Recording a payroll

1.

Salary Expense	
Employee Income Tax Payable	
Social Security Tax Payable	
Medicare Tax Payable	
Cash	

2.

CASH PAYMENTS JOURNAL

DATE	CK. NO.	POST. REF.	ACCOUNT TITLE	GENERAL		ACCOUNTS PAYABLE	PURCHASES DISCOUNT	CASH CREDIT	PAGE
				DEBIT	CREDIT				
1									1
2									2
3									3
4									4
5									5
6									6

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CASH PAYMENTS JOURNAL

PAGE 5

DATE	CK. NO.	POST. REF.	ACCOUNT TITLE	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
1								
2								
3								
4								
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Recording a payroll

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
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