

**13-2 WORK TOGETHER, p. 386**

**Recording employer payroll taxes**

**1., 2.**

1	2	3	4	5
Employee Name	Prior Accumulated Earnings	Earnings to Equal FUTA Tax Base	Earnings for Current Pay Period	FUTA Earnings
Ellis, Nick C.	\$6,100.00	\$ 900.00	\$ 762.50	_____
Jennings, Evan P.	7,980.00	0.00	1,040.00	_____
Powers, Virginia A.	4,380.00	2,620.00	527.00	_____
Wolfe, Kerry T.	6,850.00	150.00	849.50	_____
	Totals		=====	=====
Social Security Tax Payable, 6.2%			_____	
Medicare Tax Payable, 1.45%			_____	
Unemployment Tax Payable—Federal, 0.8%			_____	
Unemployment Tax Payable—State, 5.4%			_____	
Total Payroll Taxes			=====	

**3.**

**GENERAL JOURNAL**

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					

**13-2 ON YOUR OWN, p. 386**

**Recording employer payroll taxes**

**1., 2.**

1	2	3	4	5
Employee Name	Prior Accumulated Earnings	Earnings to Equal FUTA Tax Base	Earnings for Current Pay Period	FUTA Earnings
Holt, Stephanie L.	\$6,380.00	\$ 620.00	\$ 653.00	_____
Klein, Jacob S.	3,840.00	3,160.00	521.00	_____
Singh, Irene M.	7,290.00	0.00	736.50	_____
Tate, Joyce B.	6,270.00	730.00	614.00	_____
	Totals		=====	=====
Social Security Tax Payable, 6.2%			_____	
Medicare Tax Payable, 1.45%			_____	
Unemployment Tax Payable—Federal, 0.8%			_____	
Unemployment Tax Payable—State, 5.4%			_____	
Total Payroll Taxes			=====	

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**GENERAL JOURNAL**

PAGE

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	PAGE
7						7
8						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

Recording employer payroll taxes

1, 2, 4.

1 Employee Name	2 Prior Accumulated Earnings	3 Earnings to Equal FUTA Tax Base	4 Earnings for Current Pay Period	5 FUTA Earnings	6 Prior Accumulated Earnings	7 Earnings to Equal FUTA Tax Base	8 Earnings for Current Pay Period	9 FUTA Earnings
Campos, Regina P.	\$4,980.00		\$ 830.00				\$ 850.00	
Duran, Erica A.	5,490.00		915.00				895.00	
Glover, Brandon T.	7,080.00		1,180.00				1,180.00	
Norton, Authur S.	5,340.00		890.00				795.00	
Rivas, Pearl S.	6,900.00		1,150.00				1,060.00	
	Totals				Totals			
Social Security Tax Payable, 6.2%								
Medicare Tax Payable, 1.45%								
Unemployment Tax Payable—Federal, 0.8%								
Unemployment Tax Payable—State, 5.4%								
Total Payroll Taxes								

3, 5.

GENERAL JOURNAL

DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	PAGE	
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1					
2					
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5					
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7					
8					
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