


Accounting II - Simplified for You



Payroll Register
Payroll Journal Entries

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Sample Payroll Register

Unique Design's payroll register for the
period ending 07/31/14 below :

Employee Name	Gross Pay	Soc. Sec.	Medicare	Fed Inc. Tax	State Inc. Tax	Net Pay
Mary Smith	2000.00	124.00	29.00	150.00	75.00	1622.00
Allan Jones	1500.00	93.00	21.75	325.00	175.00	885.25
Pearl Soriano	1000.00	62.00	14.50	95.00	45.00	783.50
Toni Sommers	950.00	58.90	13.78	125.00	55.00	697.33
Tom Valer	1375.00	85.25	19.94	195.00	98.00	976.81
Register Total	6825.00	423.15	98.96	890.00	448.00	4964.89

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Payroll & Tax Journal Entries


To journalize the payroll expense and payroll tax expense for the period (assume all FUTA and SUTA taxes are paid for the year).


Date	Description	Debit	Credit
31-Jul	Salaries Expense	6,825.00	
	Social Security Tax Payable		423.15
	Medicare Tax Payable		98.96
	Employee Fed Income Tax Payable		890.00
	Employee State Income Tax Payable		448.00
	Salaries Payable		4964.89
31-Jul	Payroll Tax Expense	522.11	
	Social Security Tax Payable		423.15
	Medicare Tax Payable		98.96

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