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CHAPTER 12 Payroll Accounting What You'll Learn Explain the importance of accurate payroll records. Compute gross pay using different methods. Explain and compute employee-paid withholdings. Compute net pay. Prepare payroll registers. Explain the methods of distributing payroll funds. Prepare an employee's earnings record. Define the ...

CHAPTER 12 Payroll Accounting

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What is accrued payroll? Are payroll withholding taxes an expense or a liability? What is payroll accounting? What is recorded in the Wages and Salaries Expense account? What is the FUTA tax? What is the self-employed person's FICA tax rate for 2018 and 2019? Where do you account for payroll taxes on the income statement?

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