

Payroll	
Sales Salaries Expense	540,000
Warehouse Salaries Expense	155,000
Office Salaries Expense	85,000
Federal W/H Payable	160,000
0.062 Soc. Sec. Payable	48,360
0.0145 Medicare Pay	11,310
0.0575 Georgia W/H Payable	44,850
US Savings Bonds Payable	10,500
Group Insurance Payable	9,000
Cash (Wage Payable)	495,980
ER pay addditional taxes	
Social Security Tax Expense	48,360
Medicare Expense	11,310
Ga Unemployment Exp	21,060
Federal Unemployment Exp	6,240
Soc. Sec. Payable	48,360
Medicare Payable	11,310
Ga Unemployment Payable	21,060
Federal Unemployment Payable	6,240
pay for the IRS (fed taxes)	
Federal W/H Payable	160,000
Soc. Sec. Payable	96,720
Medicare Pay	22,620
Federal Unemployment Payable	6,240
Cash	285,580
Pay other taxes	
Georgia W/H Payable	44,850
Cash	44,850
US Savings Bonds Payable	10,500
Cash	10,500
Group Insurance Payable	9,000
Cash	9,000

Ga Unemployment Payable	21,060
Cash	21,060

Sales Salaries Expense	540,000	
Warehouse Salaries Expense	155,000	
Office Salaries Expense	85,000	
Federal W/H Payable	160,000	1
Soc. Sec. Payable	48,360	1
Medicare Pay	11,310	1
Georgia W/H Payable	44,850	1
US Savings Bonds Payable	10,500	1
Group Insurance Payable	9,000	1
Cash	495,980	
 Social Security Expense	48,360	
Medicare Expense	11,310	
Ga Unemployment Exp	21,060	
Federal Unemployment Exp	6,240	
Soc. Sec. Payable	48,360	1
Medicare Pay	11,310	1
Ga Unemployment Payable	21,060	
Federal Unemployment Payable	6,240	1

Federal W/H Payable	160,000
Soc. Sec. Payable	96,720
Medicare Pay	22,620
Federal Unemployment Payable	6,240
Cash	285,580
Georgia W/H Payable	44,850
Cash	44,850
US Savings Bonds Payable	10,500
Cash	10,500
Group Insurance Payable	9,000
Cash	9,000
Ga Unemployment Payable	21,060
Cash	21,060

	EE	ER	Total
Soc Sec	0.0620	0.0620	0.1240
Medicare	0.0145	0.0145	0.0290
Total	0.0765	0.0765	0.1530
2			
Ga Unemp		0.0270	
Fed Unemp		0.0080	
Total		0.0350	

Do 4 Things:

1. Calculate payroll
2. JE to pay payroll
3. JE to set up Employer's taxes
4. JE to pay EE & ER taxes.

	EE	ER	Total
Soc Sec	0.0620	0.0620	0.1240
Medicare	0.0145	0.0145	0.0290
Total	0.0765	0.0765	0.1530

Ga Unemp	0.0270
Fed Unemp	0.0080
Total	0.0350