

5. The company of Florida Enterprises paid the following wages during the year:

M. Rutherford (owner)	\$63,000
T. Johnson (supervisor)	47,530
M. Lundeen (clerk)	31,200
A. Olson (maintenance worker)	8,000
S. Carlstrom (accountant)	6,000

In addition, the company owed Johnson \$300 for work performed but not yet paid to him. Payment for this work will be paid in January of next year. The state unemployment tax rate for the company is 4.9% on the first \$11,000 of each employee's earnings. Compute:

- (5 points) What is the amount of taxable wages for FUTA for the year? _____
- (2 points) Net FUTA tax for the company for the year _____
- (5 points) What is the amount of taxable wages for SUTA for the year? _____
- (2 points) SUTA tax for the year _____

Payroll Accounting Chapter 5 Answers

F Rizvi



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