

## Payroll Accounting Chapter 6 Test

Please prepare your answers in Microsoft Excel and upload to the dropbox in D2L before the deadline of midnight, Tuesday, December 12. There is no quiz on D2L for this chapter—this is the entire test. No posting references necessary for journal entries in the problems below.

1. Vulcan Company has a weekly payroll register for the period ended February 15 that includes the following items:
  - a. Total gross pay for hourly employees = \$175,000
  - b. FICA - OASDI = \$10,850
  - c. FICA - HI = \$2,537.50
  - d. FIT = \$15,500
  - e. SIT = \$12,000
  - f. Net pay = \$134,112.50 (paid in cash)
  - g. \$150,000 of the gross pay is taxable for FUTA and SUTA. The SUTA rate is 3.8% for Vulcan Company.

### INSTRUCTIONS:

1. Journalize the payment of the wages on February 15, 2017. (Ignore posting references on all entries)
2. Record the employer's payroll tax entry on February 15, 2017.

## General Journal

[illegible]

# Payroll Accounting Chapter 6 Answers

**JA Banks**



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