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### SOLUTIONS MANUAL: CHAPTER 4 END OF CHAPTER ANSWERS

#### Answers to Stop and Check Exercises

##### What Counts as Pre-Taxable?

1. Insurance, various retirement plans, cafeteria plans
2. Affordable Care Act of 2010
3. 401(k), IRA, SIMPLE, SEP, ESOP

##### How Much Tax to Withhold?

1. (a) \$186; (b)  $((\$2,166.67 - (2 * 164.60) - 1,108) * 0.15) + \$75.60 = \$185.02$
2. \$171  $-\$2166.67$  gross pay - \$100 401(k) deduction per pay period = \$2066.67 taxable pay.

This is the amount used in conjunction with the wage bracket table to calculate the Federal Income Tax Withheld.

3. \$165  $-\$2166.67$  gross pay - \$75 health insurance - \$55 AFLAC = \$2036.67 taxable pay

# Payroll Accounting 2015 Solution Manual

**Bonnie Biafore**



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