

# Payroll Entry

Date	Account Name	Debit	Credit
September 30			
	Wages expense	749.20	
	FICA Warehouse expense	420.75	
	Payroll taxes	80.09	
	Worker Insurance	85.79	
	401k plan	35.14	
	Holiday, Vacation, Sick days	212.24	
	-FICA Tax payable		420.75
	-State withholding taxes payable		21.89
	-Federal withholding taxes payable		32.55
	-Social security taxes payable		25.65
	-Worker Insurance		85.79
	-401k payable		35.14
	-Holiday, Vacation, Sick days		212.24
	-Medicare taxes payable		7.63
	-Cash		741.57

To record payroll.

# Payroll Accrual Journal Entry

**Steven M. Bragg**



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