

Continuing Payroll Problem

The IRS forms and Excel templates needed for these assignments are included in the Student Exercise Files download for this course. If directed to do so, complete these assignments in Homework Grader.

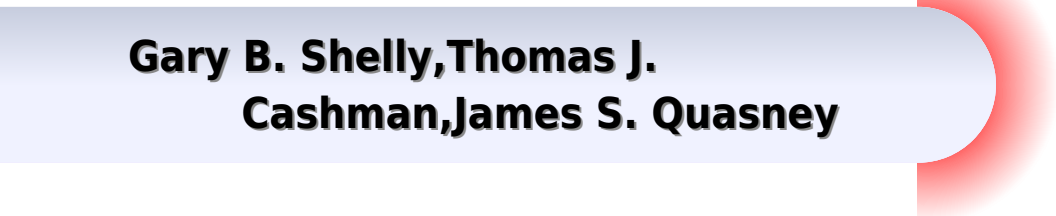
CPP 5-1 Calculate and Record Employer Payroll Taxes

Calculate the FUTA and SUTA tax payable for a number of employees of TCLH Industries, a manufacturer of cleaning products. Conclude by recording the necessary journal entry for employer payroll taxes. As TCLH Industries operates in North Carolina, assume a SUTA tax rate of 1.2% and a taxable earnings threshold of \$26,000.

1. Calculate the employer's total FUTA and SUTA taxes. Current period taxable earnings for FUTA and SUTA taxes are the same as those for FICA taxes. Year-to-date taxable earnings for FUTA and SUTA taxes, prior to the current pay period, are as follows:
 - Zachary Fox: \$0
 - Calvin Bell: \$20,478.57
 - David Alexander: \$198,450
 - Michael Sierra: \$117,600
2. Record the journal entry to account for employer payroll taxes based on the totals in the payroll register and the above calculations. Book the entry on the date paychecks are distributed.

Payroll Accounting 2013 Continuing Problem Excel

**Gary B. Shelly, Thomas J.
Cashman, James S. Quasney**



Payroll Accounting 2013 Continuing Problem Excel:

The Enigmatic Realm of **Payroll Accounting 2013 Continuing Problem Excel**: Unleashing the Language is Inner Magic

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<https://crm.avenza.com/book/Resources/Documents/Quantum%20Of%20Solace%20Cocktail%20Recipe.pdf>

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