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CHAPTER 6

Learning Objectives

After studying this chapter, students should be able to:

1. Record payrolls in payroll registers and post to employees' earnings records.
2. Understand the various deductions—both voluntary and involuntary (taxes and garnishments)—that are taken out of employees' gross pay.
3. Journalize the entries to record the payroll and payroll taxes.
4. Post to the various general ledger accounts that are used to accumulate information from the payroll entries.
5. Explain the recording of the payroll tax deposits.
6. Understand the need for end-of-period adjustments.

Contents

Chapter 6 outline:

LEARNING OBJECTIVES

THE PAYROLL REGISTER

Proving the Totals of the Payroll Register

Using the Information in the Payroll Register

THE EMPLOYEE'S EARNINGS RECORD

RECORDING THE GROSS PAYROLL AND WITHHOLDINGS

Gross Payroll

Payroll Accounting 2013 Edition Solutions Manual

Rachel Sandford



Payroll Accounting 2013 Edition Solutions Manual:

Payroll Accounting 2013 Edition Solutions Manual Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has are more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Payroll Accounting 2013 Edition Solutions Manual**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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