#### **Short Answer Questions**

- Able Industry pays its employees every week on Friday. The BC Company has five employees, <u>each</u> employee makes \$1600.00 <u>per pay</u>. All employee falls under both the BC and Fed the basic exemption Claim Code 1. This is the employees' first pay period. Using the Payroll Online Calculator on Canada Revenue's site, calculate the company's payroll for February 12, 2022. (10 marks)
- Journalize the employee and employer entries for payroll for this pay period below (create ONE journal entry using TOTAL amounts for the 5 employees).
- Journalize the remittance to the Receiver General for this pay run only.

Feb 12	Salaries Expense	8000	
	CPP Payable		436.8
	El Payable		126.4
	Income Tax Payable		1514.05
	Bank-Chequing		5922.75
Feb 12	CPP Expense	436.8	-
	CPP Payable		436.8
	El Expense	176.96	L'account de
	El Payable		176.96
Mar 15	CPP Payable	873.6	E.
	El Payable	303.36	
	Income Tax Payable	1514.05	100000000000000000000000000000000000000
	Bank-Chequing		2691.01

2 The boss has let you know that he has hired a new employee. What information do you need now to get this employee on the payroll? (2 marks)

Name/Address/Telephone no./DOB
Pay Rate/ First Day/ Deductions

TD1/No. of pay periods

# **Payroll Register 2chapter Quiz**

Marshall B. Romney, Paul John Steinbart, Barry E. Cushing

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Haber, William B. Hoyt, Robert E. Turner, 1999-04 Focuses on a business perpective by using examples from the business world to illustrate accounting concepts *Problem Solving Survival Guide t/a Financial Accounting* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback

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