

Practical Exam
Current Liabilities

Part II

Show following information to Salazar from the payroll records of ABC Company for the current pay period (partial):

Salaries	15	\$40,000
Employer's Income Tax withheld		100,000
State Income Tax withheld		20,000
Employee's 401(k) Contribution		1000
Amounts paid by Employer?		0,000
Salaries Subject to Unemployment Taxes		100,000

Don't Forget:

Medical Insurance??	\$1,000
Dental??	0,000
State Unemployment	\$1,000
Federal Unemployment	0,000

Employees' 20% of total take-home pay

Total salaries subject to Social Security taxes

Required:

Please record in journal using terms that (1) employer's payroll and (2) employee's payroll from that month's company

Payroll And Current Liabelitiy Quiz

RD Boyd



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