15	FICA Taxes Payable-OASDI	20.1	3,895.24	
	FICA Taxes Payable-HI	20.2	911.02	
	Employees FIT Payble	24	1,884.00	
	Cash	11		6,690.26
			1 000 10	
15	Employees CIT Payable	26	1,222.19	
	Cash	11		1,222.19
18	Employees SIT Payable	25	482.76	
	Cash	11		482.76
			44.70	
18	Group Insurance Premiums Collected	27	14.70	
	Cash	11	3	14.70
18	Payroll Cash	12	47,650.34	
	Cash	11		47,650.34

# **Payroll Accounting Chapter 7**

John P. Quinn, Joseph A. Bailey (Jr.), David E. Gaulin

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