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#### Answers to Stop and Check Exercises

#### What Counts as Pre-Taxable?

- Insurance, various retirement plans, cafeteria plans
- 2. Affordable Care Act of 2010
- 401(k), IRA, SIMPLE, SEP, ESOP

#### How Much Tax to Withhold?

- 1. (a) \$186; (b) ((\$2,166.67 (2 \* 164.60) 1,108) \* 0.15) + \$75.60 = \$185.02
- \$171 \$2166.67 gross pay \$100 401(k) deduction per pay period = \$2066.67 taxable pay.

This is the amount used in conjunction with the wage bracket table to calculate the Federal Income Tax Withheld.

- \$165 \$2166.67 gross pay \$75 health insurance \$55 AFLAC = \$2036.67 taxable pay
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# **Payroll Accounting 2015 Solution Manual**

O. Ray Whittington

#### **Payroll Accounting 2015 Solution Manual:**

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