

Practical Exam
Current Liabilities

Part II

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

Salaries	12	\$40,000
Employer's Income Tax withheld		100,000
State Income Tax withheld		20,000
Employee's 401 (k) Contribution		1000
Insurance paid by Employer		5,000
Salaries Subject to Unemployment Taxes		100,000

For Notes:

Medical Insurance	\$1,000
Dental	1,000
State Unemployment	\$1,000
Federal Unemployment	10,000

The company's 20% of total turnover cost

Total salaries subject to Social Security taxes

Required:

Please record in journal entry form, the (1) employer's payroll cost and (2) employee's payroll cost and benefit's expense

Payroll And Current Liabelitiy Quiz

Chao Zhang



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