

## QuickBooks Accountant 2012 Chapter 10—Payroll Setup

☞ **Remember**—the QB files you will use throughout this textbook have already been restored from a portable file to a working data file. Please ignore the textbook directions to restore a portable file throughout the book; you will open the appropriate company file located in your “*My QB Restored Files*” folder.

**Open PRSetup-12.QBW** to use throughout Chapter 10, complete the questions, and do each **Computer Practice** as you come to them in the chapter.

Term	Definition
W-4	IRS form that each of your employees must complete when you hire them. IRS requires employees provide you with their name, address, social security number, and withholding information on the W-4.
Compensation	something given or received as an equivalent for your service
Gross Wages (AKA: Gross Pay or Total Earnings)	The total amount of money earned by an employee each pay period. This is an expense to the company.
Deductions	Money taken out of the employee’s gross wages each pay period. Examples: Employee Federal Income Taxes, employee’s share of FICA Taxes, Insurances, union dues, retirement plans, etc.
Net Pay	Employees take-home-pay after all deductions.
Payroll Liabilities	Each deduction taken from an employees pay check becomes a liability of the company. Examples: Employee Federal Income Taxes, employee’s share of FICA Taxes, Insurances, union dues, retirement plans, etc.
Payroll Expenses	Expenses for the company that are directly related to payroll. Examples: employer’s share of Payroll taxes, benefits paid by the company for the employees, Gross Wages, etc.
Employee Benefits	Indirect and non-cash compensation paid to an employee. Some benefits are mandated by law (such as social security, unemployment compensation, and workers compensation), others vary from firm to firm or industry to industry (such as health insurance, life insurance, medical plan, paid vacation, pension, gratuity).
401 K	A contribution plan offered by a corporation to its employees, which allows employees to set aside tax-deferred income for retirement purposes, and in some cases employers will match their contribution dollar-for-dollar.

☞ Five options for using QB to track your Payroll:

1. **Manual Payroll**—prepares your own Payroll manually in QB without the use of any tax tables (not recommended for most users). Manual payroll is also used if you use an outside payroll service other than Intuit. You will be required to re-enter Payroll details into QB.
2. **Basic Payroll**—prepare your own Payroll using QB Standard Payroll which uses up-to-date tax tables that automatically calculate Employee deductions, and fills out the company’s federal tax forms. Recommended for users that want a cost effective way to maintain control and flexibility of their Payroll process.

# Payroll Accounting 2012 Study Guide For

**Victor M. Corman**



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