

## Payroll Accounting Chapter 5 Test

Answer the following questions using Excel and upload to the dropbox before the deadline. Show your work! There is no quiz on D2L—this is the entire test.

1.

1. (6 points) During the year, Calvary Company has a SUTA tax rate of 4.5%. The taxable payroll for the year for FUTA and SUTA is \$430,000. Compute:

- a. Net FUTA tax ..... \$ \_\_\_\_\_
- b. Net SUTA tax ..... \$ \_\_\_\_\_
- c. Total unemployment taxes ..... \$ \_\_\_\_\_

2.

2. (6 points) Lorist Company's total payroll for the year is \$2,020,000. Of this amount, \$526,464 is for wages paid in excess of \$7,000 to each individual employee. The SUTA rate in Lorist Company's state is 3.8% on the first \$7,000 of each employee's earnings. Compute:

- a. Net FUTA tax ..... \$ \_\_\_\_\_
- b. Net SUTA tax ..... \$ \_\_\_\_\_
- c. Total unemployment taxes ..... \$ \_\_\_\_\_

3. (8 points) Modesto Company is required to pay unemployment taxes on its payroll as follows:

- 1. Under SUTA for Illinois on taxable wages of \$36,000, the contribution rate is 4.2%.
- 2. Under SUTA for Indiana on taxable wages of \$87,000, the contribution rate is 2.9%.
- 3. Under SUTA for Minnesota, on taxable wages of \$65,000, the contribution rate is 5.8%.
- 4. Under FUTA, the taxable wages are \$72,000. (Indiana is a credit reduction state—1.5%)

Compute:

- a. SUTA taxes paid to Illinois ..... \$ \_\_\_\_\_
- b. SUTA taxes paid to Indiana ..... \$ \_\_\_\_\_
- c. SUTA taxes paid the Minnesota ..... \$ \_\_\_\_\_
- d. Total FUTA taxes paid ..... \$ \_\_\_\_\_

# Payroll Accounting Chapter 5 Test

**Patrick Vollmar**



## **Payroll Accounting Chapter 5 Test:**

## Adopting the Melody of Appearance: An Mental Symphony within **Payroll Accounting Chapter 5 Test**

In some sort of taken by displays and the ceaseless chatter of fast transmission, the melodic beauty and mental symphony created by the published term frequently disappear into the background, eclipsed by the persistent noise and disturbances that permeate our lives. Nevertheless, set within the pages of **Payroll Accounting Chapter 5 Test** a stunning fictional treasure filled with organic emotions, lies an immersive symphony waiting to be embraced. Crafted by an outstanding musician of language, that charming masterpiece conducts readers on a mental journey, skillfully unraveling the concealed melodies and profound affect resonating within each cautiously crafted phrase. Within the depths of this moving analysis, we can discover the book is main harmonies, analyze its enthralling publishing style, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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