

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. (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. (6 points) Locust Company's total payroll for the year is \$1,020,000. Of this amount, \$526,461 is for wages paid in excess of \$7,000 to each individual employee. The SUTA rate in Locust 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 \$ _____

Payroll Accounting Chapter 5

Elliot Spencer



Payroll Accounting Chapter 5:

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Payroll Accounting Chapter 5 Introduction

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