

Payroll Entry

Date	Account Name	Debit	Credit
September 30			
	Wages expense	749.20	
	FICA Warehouse expense	420.75	
	Payroll taxes	80.09	
	Worker Insurance	85.79	
	401k plan	35.14	
	Holiday, Vacation, Sick days	212.24	
	-FICA Tax payable		420.75
	-State withholding taxes payable		21.89
	-Federal withholding taxes payable		32.55
	-Social security taxes payable		25.65
	-Worker Insurance		85.79
	-401k payable		35.14
	-Holiday, Vacation, Sick days		212.24
	-Medicare taxes payable		7.63
	-Cash		741.57

To record payroll.

Payroll Accounting Journal Entries

Glenn Helms



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Table of Contents Payroll Accounting Journal Entries

1. Understanding the eBook Payroll Accounting Journal Entries
 - The Rise of Digital Reading Payroll Accounting Journal Entries
 - Advantages of eBooks Over Traditional Books
2. Identifying Payroll Accounting Journal Entries
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Payroll Accounting Journal Entries
 - User-Friendly Interface
4. Exploring eBook Recommendations from Payroll Accounting Journal Entries
 - Personalized Recommendations
 - Payroll Accounting Journal Entries User Reviews and Ratings
 - Payroll Accounting Journal Entries and Bestseller Lists
5. Accessing Payroll Accounting Journal Entries Free and Paid eBooks
 - Payroll Accounting Journal Entries Public Domain eBooks
 - Payroll Accounting Journal Entries eBook Subscription Services
 - Payroll Accounting Journal Entries Budget-Friendly Options

6. Navigating Payroll Accounting Journal Entries eBook Formats
 - ePub, PDF, MOBI, and More
 - Payroll Accounting Journal Entries Compatibility with Devices
 - Payroll Accounting Journal Entries Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Payroll Accounting Journal Entries
 - Highlighting and Note-Taking Payroll Accounting Journal Entries
 - Interactive Elements Payroll Accounting Journal Entries
8. Staying Engaged with Payroll Accounting Journal Entries
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Payroll Accounting Journal Entries
9. Balancing eBooks and Physical Books Payroll Accounting Journal Entries
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Payroll Accounting Journal Entries
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Payroll Accounting Journal Entries
 - Setting Reading Goals Payroll Accounting Journal Entries
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Payroll Accounting Journal Entries
 - Fact-Checking eBook Content of Payroll Accounting Journal Entries
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements

- Interactive and Gamified eBooks

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