

Short Answer Questions

1. Able Industry pays its employees every week on Friday. The BC Company has five employees, each employee makes \$1600.00 per pay. All employee falls under both the BC and Fed the basic exemption - Claim Code 1. This is the employees' first pay period. Using the Payroll Online Calculator on Canada Revenue's site, calculate the company's payroll for February 12, 2022. (10 marks)
- ❖ Journalize the employee and employer entries for payroll for this pay period below (create ONE journal entry using TOTAL amounts for the 5 employees).
 - ❖ Journalize the remittance to the Receiver General for this pay run only.

Feb 12	Salaries Expense	8000	
	CPP Payable		436.8
	EI Payable		126.4
	Income Tax Payable		1514.05
	Bank-Chequing		5922.75
Feb 12	CPP Expense	436.8	
	CPP Payable		436.8
	EI Expense	126.4	
	EI Payable		126.4
Mar 15	CPP Payable	873.6	
	EI Payable	252.8	
	Income Tax Payable	1514.05	
	Bank-Chequing		2691.01

2. The boss has let you know that he has hired a new employee. What information do you need now to get this employee on the payroll? (2 marks)

Name/Address/Telephone no./DOB
Pay Rate/ First Day/ Deductions
TD1/No. of pay periods

Payroll Register 2chapter Quiz

Maire Loughran

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