

Payroll Accounting

Journal Entry

Account	Debit	Credit
Salaries Expense account	\$1,000.00	
FICA Liabilities account		\$50.00
Federal income taxes Liabilities account		\$100.00
State income taxes Liabilities account		\$150.00
Payroll Payable Liabilities account		\$700.00

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RJ Shavelson



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