

Date	Account Name	Debit	Credit
Dec. 24	Wages Expense: Delivery Dept	1,000.00	
	Wages Expense: Warehouse Dept	1,300.00	
	FICA Tax Payable *		175.95
	Federal Inc Tax Withholdings Payable		300.00
	State Inc Tax Withholdings Payable		110.00
	401(k) Payable		70.00
	Health Ins. Expense: Delivery		90.00
	Health Ins. Expense: Warehouse		80.00
	United Way Payable		30.00
	Garnishment Payable		50.00
	Net Payroll Payable		1,394.05

* \$2,300 x 7.65%

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JR Anderson



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