## 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.

	taxable payroll for the year for FUTA and SUTA is \$430,000. Compute:  a. Net FUTA tax
	c. Total unemployment taxes S
3	(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
	a Net FUTA tax
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