

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.

1.

1. (6 points) During the year, Calvary Company has a SUTA tax rate of 4.5%. The taxable payroll for the year for FUTA and SUTA is \$430,000. Compute:

a. Net FUTA tax \$ _____
b. Net SUTA tax \$ _____
c. Total unemployment taxes \$ _____

2.

2. (6 points) Locust Company's total payroll for the year is \$2,020,000. Of this amount, \$526,464 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 earnings. Compute:

a. Net FUTA tax \$ _____
b. Net SUTA tax \$ _____
c. Total unemployment taxes \$ _____

3. (8 points) Modesto Company is required to pay unemployment taxes on its payroll as follows:

1. Under SUTA for Illinois on taxable wages of \$36,000, the contribution rate is 4.2%.
2. Under SUTA for Indiana on taxable wages of \$87,000, the contribution rate is 2.9%.
3. Under SUTA for Minnesota, on taxable wages of \$65,000, the contribution rate is 5.8%.
4. Under FUTA, the taxable wages are \$72,000. (Indiana is a credit reduction state—1.5%)

Compute:

a. SUTA taxes paid to Illinois \$ _____
b. SUTA taxes paid to Indiana \$ _____
c. SUTA taxes paid the Minnesota \$ _____
d. Total FUTA taxes paid \$ _____

Payroll Accounting Chapter 5 Test

RJ Alexander



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Accounting for Payroll Steven M. Bragg, 2015-05-14 A one stop resource for setting up or improving an existing payroll system The most comprehensive resource available on the subject Accounting for Payroll A Comprehensive Guide provides up to date information to enable users to handle payroll accounting in the most cost effective manner From creating a system from scratch to setting up a payroll department to record keeping and journal entries Accounting for Payroll provides the most authoritative information on the entire payroll process Ideal for anyone new to the payroll system or as a skill honing tool for those already immersed in the field this hands on reference provides step by step instructions for setting up a well organized payroll system or improving an existing one **Pkg Intro to Acc Chapters 1-6 Test and Working Papers Pcdi** Pcdi, Heintz, Parry, 2000-08 Ebook: Auditing & Assurance Services Timothy Louwers, Robert Ramsay, David Sinason, Jerry Strawser, Jay Thibodeau, 2014-10-16 Auditors are trained to investigate beyond appearances to determine the underlying facts in other words to look beneath the surface The recent financial crisis has made this skill even more crucial to the business community As a result of this recent crisis and of the financial statement accounting scandals that occurred at the turn of the century understanding the auditor s responsibility related to fraud maintaining a clear perspective probing for details and understanding the big picture are indispensable to effective auditing The author team of Louwers Ramsay Sinason Strawser and Thibodeau has dedicated years of experience in the auditing field to this new edition of Auditing Assurance Services supplying the necessary investigative tools for future auditors *Payroll Accounting* Bernard J. Bieg, 2002-11 This market leading Payroll Accounting text workbook illustrates the calculation of payroll payroll taxes and the preparation of records and reports that form the foundation of a payroll system Accounting Essentials Neal Margolis, N. Paul Harmon, 1972 Accounting Essentials 2nd Edition A Self Teaching Guide In the time it takes to commute back and forth to an accounting course Accounting Essentials Second Edition can show you how to master basic record keeping procedures and learn how to protect assets inventory and payroll all in the comfort of your own home So it s not surprising that over 80 000 people have already used the first edition to learn the fundamentals of accounting and bookkeeping Working at your own pace you ll become familiar with every step of a typical accounting cycle from initial transaction through the final preparation of summary statements You ll actually teach yourself how to journalize transactions post to ledgers and summarize information in periodic financial statements by filling in sample documents ledger sheets and financial statements Once you ve mastered the basic procedures you ll learn how to apply them in specialized situations like merchandise accounting payroll accounting accounting for inventory and controlling assets This revised edition features updated information on tax rates taxable payroll income for FICA and an appendix showing how you can use your computer to handle common accounting transactions More than 80 Wiley Self Teaching Guides teach practical skills from accounting to astronomy microcomputers to math Look for them all at your favorite bookstore **Bookkeeping For Dummies** Veechi

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