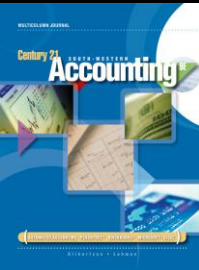


LESSON 12-3

Preparing Payroll Records

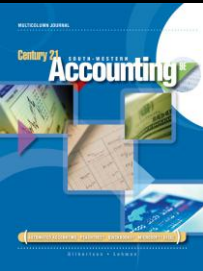


PAYROLL REGISTER

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SEMIMONTHLY PERIOD ENDED		PAYROLL REGISTER										DATE OF PAYMENT		
December 15, 20--												December 15, 20--		
EMPL. NO.	EMPLOYEE'S NAME	MARITAL STATUS	NO. OF ALLOWANCES	EARNINGS			FEDERAL INCOME TAX	SOC. SEC. TAX	MEDICARE TAX	DEDUCTIONS			NET PAY	CHECK NO.
				REGULAR	OVERTIME	TOTAL				HEALTH INSURANCE	OTHER	TOTAL		
2	Aranda, Susan A.	M	2	96800		96800	3800	6002	1404	4500	B 1 0 00	16706	80094	482
5	Drew, Paul S.	S	1	55000		55000	3200	3410	798	3800		11208	43792	483
1	Kellogg, Janice P.	M	1	176000	15000	191000	18700	11842	2770	3800	IW 2 0 00	39112	151888	484
6	Mendel, Ann M.	S	1	24000		24000		1488	348			1836	22164	485
3	Selby, Rick E.	M	4	105600	8100	113700	2800	7049	1649	6000	B IW 1 0 00	19498	94202	486
4	Young, Justin L.	S	1	90640		90640	8600	5620	1314	3800	B IW 1 5 00	21834	68806	487
Totals				548040	23100	571140	37100	35411	8283	21900	B IW 3 5 00	110194	460946	13

1. Pay period date
2. Payment date
3. Employee personal data
4. Earnings
5. Federal income tax withheld
6. Social security tax withheld
7. Medicare tax withheld
8. Health insurance premium deductions
9. Other employee payroll deductions
10. Total deductions
11. Net pay
12. Total, prove, and rule
13. Check number

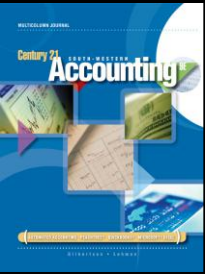


EMPLOYEE EARNINGS RECORDS

1. Last day of quarter
2. Employee personal data
3. Beginning accumulated earnings
4. Pay period
5. Earnings, deductions, net pay
6. Updated accumulated earnings
7. Total and prove

SEMIMONTHLY PERIOD ENDED <i>December 15, 20--</i>										PAYROLL REGISTER										DATE OF PAYMENT <i>December 15, 20--</i>	
EMPL. NO.	EMPLOYEE'S NAME	MARITAL STATUS	NO. OF ALLOWANCES	EARNINGS			DEDUCTIONS					NET PAY	CHECK NO.								
				REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOC. SEC. TAX	MEDICARE TAX	HEALTH INSURANCE	OTHER			TOTAL							
3	Selby, Rick E.	M	4	105600	8100	113700	2800	7049	1649	6000	B 1000	19498	94202	486							

EARNINGS RECORD FOR QUARTER ENDED <i>December 31, 20--</i>												
EMPLOYEE NO.	3 Selby Rick E.		MARITAL STATUS	M	WITHHOLDING ALLOWANCES	4						
RATE OF PAY	\$12.00 PER HR.		SOCIAL SECURITY NO.	450-70-6432		POSITION	Sales Clerk					
PAY PERIOD NO.	ENDED	EARNINGS			DEDUCTIONS					NET PAY	ACCUMULATED EARNINGS	
		REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOC. SEC. TAX	MEDICARE TAX	HEALTH INSURANCE	OTHER			TOTAL
4	11/30	105600		105600	2000	6747	1731	6000	B uw 1000	18778	8722	2274600
5	12/15	105600	8100	113700	2800	7049	1649	6000	B uw 1000	19498	94202	2388300
6	12/31	96000		96000	1200	5952	1392	6000	B uw 1000	16544	79456	2484300
QUARTERLY TOTALS		624000	17100	641100	13000	39747	9296	36000	B uw 6000	110043	531057	



TERMS REVIEW

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- payroll register
- net pay
- employee earnings record