

13-1 WORK TOGETHER, p. 372

Recording a payroll

1.

Salary Expense	
Employee Income Tax Payable	
Social Security Tax Payable	
Medicare Tax Payable	
Cash	

2.

CASH PAYMENTS JOURNAL

PAGE 15

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	CASH CREDIT
				DEBIT	CREDIT		
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13-2 WORK TOGETHER, p. 377

Recording employer payroll taxes

1., 2.

Employee Name	Accumulated Earnings, April 30	Total Earnings for May 1-15 Pay Period	Unemployment Taxable Earnings
Beltran, Tamela C.	\$5,100.00	\$ 637.50	_____
Cintron, Irma V.	7,350.00	920.00	_____
	Totals	_____	_____
Social Security Tax Payable, 6.2%			

Medicare Tax Payable, 1.45%			

Unemployment Tax Payable—Federal, 0.8%			

Unemployment Tax Payable—State, 5.4%			

Total Payroll Taxes			

3.

GENERAL JOURNAL

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
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13-3 WORK TOGETHER, p. 382

Reporting withholding and payroll taxes

1. Form **941**

Employer's Quarterly Federal Tax Return

Department of the Treasury
Internal Revenue Service (99)

▶ See separate instructions revised January 20-- for information on completing this return.

Please type or print.

Enter state code for state in which deposits were made only if different from state in address to the right ▶ (see page 2 of separate instructions).

Name (as distinguished from trade name) _____ Date quarter ended _____

Trade name, if any _____ Employer identification number _____

Address (number and street) _____ City, state, and ZIP code _____

OMB No. 1545-0029

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T

If address is different from prior return, check here ▶ <input type="checkbox"/>	IRS Use	1	1	1	1	1	1	1	1	1	1	2	3	3	3	3	3	3	3	3	4	4	4	5	5	5		
		6	7	8	8	8	8	8	8	8	8	8	9	9	9	9	9	9	9	9	10	10	10	10	10	10	10	10

A If you do not have to file returns in the future, check here ▶ and enter date final wages paid ▶ _____
 B If you are a seasonal employer, see **Seasonal employers** on page 1 of the instructions and check here ▶

1	Number of employees in the pay period that includes March 12th . ▶	1	
2	Total wages and tips, plus other compensation (see separate instructions)	2	
3	Total income tax withheld from wages, tips, and sick pay	3	
4	Adjustment of withheld income tax for preceding quarters of this calendar year	4	
5	Adjusted total of income tax withheld (line 3 as adjusted by line 4)	5	
6	Taxable social security wages	6a	
			12.4% (.124) =
	Taxable social security tips	6c	
			12.4% (.124) =
			=
7	Taxable Medicare wages and tips	7a	
			2.9% (.029) =
			=
8	Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages are not subject to social security and/or Medicare tax ▶ <input type="checkbox"/>	8	
9	Adjustment of social security and Medicare taxes (see instructions for required explanation) Sick Pay \$ _____ ± Fractions of Cents \$ _____ ± Other \$ _____ =	9	
10	Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9)	10	
11	Total taxes (add lines 5 and 10)	11	
12	Advance earned income credit (EIC) payments made to employees (see instructions)	12	
13	Net taxes (subtract line 12 from line 11). If \$2,500 or more, this must equal line 17, column (d) below (or line D of Schedule B (Form 941))	13	
14	Total deposits for quarter, including overpayment applied from a prior quarter	14	
15	Balance due (subtract line 14 from line 13). See instructions	15	
16	Overpayment. If line 14 is more than line 13, enter excess here ▶ \$ _____ and check if to be: <input type="checkbox"/> Applied to next return or <input type="checkbox"/> Refunded.		

- All filers: If line 13 is less than \$2,500, do not complete line 17 or Schedule B (Form 941).
- Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here ▶
- Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here. ▶

17 Monthly Summary of Federal Tax Liability. (Complete Schedule B (Form 941) instead, if you were a semiweekly schedule depositor.)			
(a) First month liability	(b) Second month liability	(c) Third month liability	(d) Total liability for quarter

Third Party Designee Do you want to allow another person to discuss this return with the IRS (see separate instructions)? Yes. Complete the following. No

Designee's name ▶ _____ Phone no. ▶ () _____ Personal identification number (PIN) ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature ▶ _____ Print Your Name and Title ▶ _____ Date ▶ _____

Paying withholding and payroll taxes

1., 2.

CASH PAYMENTS JOURNAL

DATE	ACCOUNT TITLE	CHK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
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13-1 APPLICATION PROBLEM, p. 391

Recording a payroll

CASH PAYMENTS JOURNAL

PAGE 15

DATE	ACCOUNT TITLE	CK. NO.	POST. REF.	GENERAL		ACCOUNTS PAYABLE DEBIT	PURCHASES DISCOUNT CREDIT	CASH CREDIT
				DEBIT	CREDIT			
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13-2 APPLICATION PROBLEM, pp. 391, 392

Recording employer payroll taxes

1., 2., 4.

Employee Name	Accumulated Earnings, March 31	Total Earnings for April 1-15 Pay Period	Unemployment Taxable Earnings, April 15	Accumulated Earnings, April 15	Total Earnings for April 16-30 Pay Period	Unemployment Taxable Earnings, April 30
Bolser, Frank T.	\$4,860.00	\$ 810.00	_____	_____	\$ 795.00	_____
Denham, Beth R.	5,670.00	945.00	_____	_____	980.00	_____
Harjo, Teresa S.	7,500.00	1,250.00	_____	_____	1,250.00	_____
Knutzen, John L.	3,720.00	620.00	_____	_____	635.00	_____
Prescott, Laura F.	4,560.00	760.00	_____	_____	740.00	_____
Schmidt, Ian T.	6,900.00	1,150.00	_____	_____	1,125.00	_____
	Totals	_____	_____	Totals	_____	_____
Social Security Tax Payable _____				Social Security Tax Payable _____		
Medicare Tax Payable _____				Medicare Tax Payable _____		
Unemployment Tax Payable—Federal _____				Unemployment Tax Payable—Federal _____		
Unemployment Tax Payable—State _____				Unemployment Tax Payable—State _____		

3., 5.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT				CREDIT				
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