

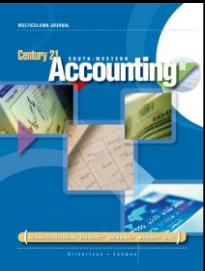
# LESSON 13-1

## Recording A Payroll

# PAYROLL REGISTER

page 369

| 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 |         |  |        |     |   |
|   |                 |                    |                   |                  |          |       |                    |               |              |                  |       |       |         |  |        |     |   |
| 1   | 2               | Aranda, Susan A.   | M                 | 2                | 96800    |       | 96800              | 3800          | 6002         | 1404             | 4500  | B     | 1 0 00  | 16706                                    | 80094  | 482 | 1 |
| 2   | 5               | Drew, Paul S.      | S                 | 1                | 55000    |       | 55000              | 3200          | 3410         | 798              | 3800  |       |         | 11208                                    | 43792  | 483 | 2 |
| 3   | 1               | Kellogg, Janice P. | M                 | 1                | 176000   | 15000 | 191000             | 18700         | 11842        | 2770             | 3800  | uw    | 2 0 00  | 39112                                    | 151888 | 484 | 3 |
| 4   | 6               | Mendel, Ann M.     | S                 | 1                | 24000    |       | 24000              |               | 1488         | 348              |       |       |         | 1836                                     | 22164  | 485 | 4 |
| 5   | 3               | Selby, Rick E.     | M                 | 4                | 105600   | 8100  | 113700             | 2800          | 7049         | 1649             | 6000  | B     | 1 0 00  | 19498                                    | 94202  | 486 | 5 |
| 6   | 4               | Young, Justin L.   | S                 | 1                | 90640    |       | 90640              | 8600          | 5620         | 1314             | 3800  | B     | 1 5 00  | 21834                                    | 68806  | 487 | 6 |
| 7   |                 | Totals             |                   |                  | 548040   | 23100 | 571140             | 37100         | 35411        | 8283             | 21900 | B     | 3 5 00  | 110194                                   | 460946 |     | 7 |
| 8   |                 |                    |                   |                  |          |       |                    |               |              |                  |       |       |         |  |        |     | 8 |
| 9   |                 |                    |                   |                  |          |       |                    |               |              |                  |       |       |         |  |        |     | 9 |



# ANALYZING PAYMENT OF A PAYROLL

page 370

|  |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
|--|----------------|--|---------|----------|---|--|-----------------------------|--|---------|--------|-----------------------------|--|---------|--------|----------------------|--|---------|-------|-----------------------------------|--|---------|--------|----------------------------|--|---------|-------|------------------------------|--|---------|-------|------|--|---------|----------|
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Salary Expense</td> </tr> <tr> <td style="width: 15%; border-right: 1px solid black;">Dec. 15</td> <td style="width: 15%;">5,711.40</td> </tr> </table> | Salary Expense |  | Dec. 15 | 5,711.40 | = | <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Employee Income Tax Payable</td> </tr> <tr> <td style="width: 15%; border-right: 1px solid black;">Dec. 15</td> <td style="width: 15%;">371.00</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Social Security Tax Payable</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>354.11</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Medicare Tax Payable</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>82.83</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Health Insurance Premiums Payable</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>219.00</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">U.S. Savings Bonds Payable</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>35.00</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">United Way Donations Payable</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>40.00</td> </tr> <tr> <td colspan="2" style="text-align: center; border-bottom: 1px solid black;">Cash</td> </tr> <tr> <td style="border-right: 1px solid black;">Dec. 15</td> <td>4,609.46</td> </tr> </table> | Employee Income Tax Payable |  | Dec. 15 | 371.00 | Social Security Tax Payable |  | Dec. 15 | 354.11 | Medicare Tax Payable |  | Dec. 15 | 82.83 | Health Insurance Premiums Payable |  | Dec. 15 | 219.00 | U.S. Savings Bonds Payable |  | Dec. 15 | 35.00 | United Way Donations Payable |  | Dec. 15 | 40.00 | Cash |  | Dec. 15 | 4,609.46 |
| Salary Expense   |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 5,711.40       |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Employee Income Tax Payable  |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 371.00         |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Social Security Tax Payable  |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 354.11         |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Medicare Tax Payable   |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 82.83          |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Health Insurance Premiums Payable  |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 219.00         |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| U.S. Savings Bonds Payable   |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 35.00          |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| United Way Donations Payable   |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 40.00          |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Cash   |                |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |
| Dec. 15  | 4,609.46       |  |         |          |   |  |                             |  |         |        |                             |  |         |        |                      |  |         |       |                                   |  |         |        |                            |  |         |       |                              |  |         |       |      |  |         |          |

# JOURNALIZING PAYMENT OF A PAYROLL

*December 15. Paid cash for payroll, \$4,609.46. Check No. 335.*

| CASH PAYMENTS JOURNAL |                                   |         |            |         |        |                        |                           |             |  | PAGE 23 |
|-----------------------|-----------------------------------|---------|------------|---------|--------|------------------------|---------------------------|-------------|--|---------|
| DATE                  | ACCOUNT TITLE                     | CK. NO. | POST. REF. | GENERAL |        | ACCOUNTS PAYABLE DEBIT | PURCHASES DISCOUNT CREDIT | CASH CREDIT |  |         |
|                       |                                   |         |            | DEBIT   | CREDIT |                        |                           |             |  |         |
| 15                    | Salary Expense                    | 335     |            | 5711    | 40     |                        |                           | 4609.46     |  |         |
| 15                    | Employee Income Tax Payable       |         |            |         |        |                        |                           | 371.00      |  | 15      |
| 16                    | Social Security Tax Payable       |         |            |         |        |                        |                           | 354.11      |  | 16      |
| 17                    | Medicare Tax Payable              |         |            |         |        |                        |                           | 82.83       |  | 17      |
| 18                    | Health Insurance Premiums Payable |         |            |         |        |                        |                           | 219.00      |  | 18      |
| 19                    | U.S. Savings Bonds Payable        |         |            |         |        |                        |                           | 35.00       |  | 19      |
| 20                    | United Way Donations Payable      |         |            |         |        |                        |                           | 40.00       |  | 20      |
| 21                    |                                   |         |            |         |        |                        |                           |             |  | 21      |

- Write the date.
- Write the title of the account debited.
- Write the check number.
- Write the account debited.
- Write the total amount paid to employees.
- Write the titles of accounts credited.
- Write the amounts credited.