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Hendrick,
Robert Edward
1954

THE PAYROLL -- A TEXT AND PRACTICE SET

BY

ROBERT EDWARD HENDRICK

A THESIS SUBMITTED IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE DEGREE OF

MASTER OF ARTS

WESTERN KENTUCKY STATE COLLEGE AUGUST, 1954

Approved:-

Major Professor and
Department of Education

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Graduate Committée

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CHAPTER I

AN INTRODUCTION TO THE STUDY

The writer of this thesis while in college majored in Commercial Education and has spent eleven years since that time teaching commercial subjects in high school. In addition to his teaching, he has done considerable work in the accounting field, both general and payroll. He has taken additional college work in federal income and estate tax accounting, and has for the past six years been engaged in income tax accounting as a side line. The writer in this thesis is attempting to organize his own knowledge and experience, and the knowledge and experience from all other available sources, into a practical and usable form which may be taught in high school.

Some students will use what they learn from this course immediately after graduating from high school. Others will see a need for further training and will enroll in college. Still others may not use it at all. However, the course may be recommended for all girls since they may some time be required to earn a livelihood, and this type of work is particularly well suited to them. It might be added too that bookkeeping is valuable to all people now that the government is requiring so many records of its citizens; and should the student enter business, the accounting department is one of the best steppingstones to the better positions.

The following items are discussed in the order of their appearance:

- 1. What prompted this study?
- 2. Statement of the problem.

- 3. Scope of the study.
- 4. Source of the data.
- 5. Technique of treatment.
- 6. Similar studies.
- 7. Chapter summary.

The writer was prompted by a realization of the need for What prompted this study: such a study, the lack of general knowledge of the subject, the questionable success in teaching the subject, and in some cases the avoidance of bringing it to a class since it was not recogniaed as being of value. By organizing such a study, the writer felt that he could better teach the subject, and that other teachers might perhaps find a use for it as well.

Statement of the problem:

This problem involves the following divisions:

- 1. The laws, rules, and regulations governing payrolls.
- 2. Application of the law in payroll accounting.
- 3. The accounting principles and procedure.
- 4. A detailed practice set.

The material herein purports to give the student a practical Scope of the study: working knowledge of the basic elements of keeping a complete set of payroll records for an average-sized business. Having finished this course, the student should be able to get a job as a payroll clerk skilled in keeping all the necessary records, making the payroll checks, and filling out the required government reports.

The material for this study has been gathered from the Source of the data: following:

1. Textbooks.

- 2. Educational bulletins.
- 3. Government bulletins.
- 4. Periodicals.
- 5. Internal Revenue Code.
- 6. Prentiss-Hall Tax Guide.
- 7. Social Security field office, Bowling Green, Ky.
- 8. Internal revenue field office, Bowling Green, Ky.
- 9. Experience of writer in the profession.

Technique of treatment:

The writer will attempt to organize and present the matter so that a teacher might bring it before a bookkeeping class in the most interesting, most practical, and most economical manner. It is not the purpose of this course to make income tax experts of high school students, even though a few might find it the first step in that direction.

Any textbook needs constant revision if it is to remain alive.

This is especially true here since new laws and regulations are

being continually added, revised, and reinterpreted.

Similar studies:

As far as the writer can find, no payroll course has been prepared for high school use. Some of the textbooks which are used do contain a short chapter or so on the subject, but their treatment is wholly inadequate and condensed out of any reality of application. All the textbooks examined contained only the barest mention of payroll payment and its function in the work sheet, the profit and loss statement, and in the adjusting and closing entries; or, in the later editions, a short explanation of the payroll requirements with illustrations only of the totals. This, of course, is but little better than

none at all.

Other studies have been written in developing courses of study, 1 all of them excellent in their line, but none of them fill the need found here.

The present chapter serves as an index to the following chapters:

Chapter II Preliminary Consideration

Chapter III Instructions for Payroll Accounting

Chapter IV The Practice Set

Chapter Summary:

The following main points are brought out in this chapter:

- 1. This study should help the teacher to
 - a. Create greater interest in the payroll phase of accounting
 - b. Do better teaching of the subject

Jones, Burton C., A Course of Study in Beginning Bookkeeping, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1953

Hayes, James T., A Course of Study in Business Law, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1953

Hulse, Jane, A Course of Study in Advanced Typing, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1944

Kerrick, Paul E., A Course of Study in General Chemistry, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1951

McFarlane, Kathyrn, A Course of Study in Beginning Shorthand, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1944

Serfey, Robert, A Course of Study for Plane Geometry, unpublished Master of Arts Thesis, Western Kentucky State College, Bowling Green, Kentucky, 1943

- c. Do more valuable teaching of the subject
- 2. This study was prompted by the recognition of an unfulfilled need for such a study and to satisfy part of the requirements for a Master of Arts degree.
- 3. This study involves three main divisions:
 - a. Introduction to the text
 - b. Instructions for payroll accounting
 - c. The practice set
- 4. The scope of this study is a rounded study in payroll accounting for high school use.
- 5. Material for this study was gathered from all available sources, particularly the printed law and various government bulletins.
- 6. There have been no other similar approaches to this problem.

CHAPTER II

PRELIMINARY CONSIDERATIONS

Before 1936 the small business man could, if he wished, conduct his affairs without the use of a single written record. Of course, this would not be considered the wise procedure, but he could operate this way if he chose. No law was in effect to force him to do otherwise. For the most part his records were fairly well limited to his accounts receivable and accounts payable since these must of necessity be accurate and up-to-date. His expenses, past and forthcoming, he could generally manage to remember without written reminders. And although he usually did not even bother with an exact, detailed accounting of his capital expenditures, he did take into consideration of such things as "wear and tear," and would keep some cash aside for expansion and the replacement of worm-out or obsolete fixed assets. When some fixed asset became unusable for one reason or another, he would trade it in on another and arrange some kind of a payment plan in line with the amount of cash he had available. This was known as making ends meet, which sometimes did and sometimes did not.

His problem of keeping his payroll was just as simple. A small merchant with several employees frequently paid his employees by taking money from his hip pocket or cash register on Saturday afternoon and handing them their weekly wages. Larger businesses also had a relatively simple task because it was only necessary to write a check or place cash in a pay envelope for the wages of each employee. In a business with several hundred employees, one person, sometimes working only part time on the payroll, could do all the work required.

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But this all changed beginning August 14, 1935, with the passage of the Social Security Act, and the subsequent passage of the Fair Labor Standards Act (Wages and Hours Law) in 1938 and the Current Tax Payment Act in 1943. Along with these federal laws, the various states have passed their own unemployment laws so that now the payroll problem has become quite complicated. This is true of the small business as well as the large. Even the housewife and the farmer who might have only one more-or-less regularly employed helper has become subject. Certain records of time worked, regular earnings, overtime earnings, deductions from wages, and personnel information are required. Likewise, information is needed to prepare accurately and promptly the many reports which are required by law.

Only by understanding the requirements of the various laws can one become acquainted with the records and procedure that are to be maintained. As previously stated, it is not the purpose of this course to make tax experts or authorities of the students who study it. As we examine some of the legal aspects of the field, we are able to see and to understand its broadness and complexity. This broadness and complexity, however, need not discourage the student since his area of operation is comparatively small when the subject is viewed as a whole.

There are four general sources from which the taxpaying employer's liability is determined. These are grouped as follows:

- 1. The Statute.
- 2. The Regulations.
- 3. Administrative Rulings.
- 4. Court Decisions.

The Statute:

In 1939 the existing federal tax law was consolidated and codified into "The Internal Revenue Code." Federal tax legislation since February 10, 1939, has generally been enacted as amendments to the Code. Present statutory federal tax law, therefore, is to be found primarily in the Code.

The Code is divided into six "Subtitles," which are further subdivided into Chapters, Subchapters, Parts, Supplements, Sections, Subsections, Paragraphs, and Subparagraphs. When reference or citation is made to the law, it is usually made through these subdivisions in abbreviated form. Although these references may seem beyond comprehension at first glance, they may be easily underst food in a few minutes of study. It might be well to mention here that the numbering of the Sections is by broken sequence, to permit subsequent insertion of new Sections without the necessity of renumbering the entire series. The Statute is first in importance and the final authority in questions of taxation.

Treasury Regulations:

The Regulations, and the instructions on tax return blanks which have the weight of Regulations, are the Treasury Department's official interpretation and explanation of the Internal Revenue Code. The Commissioner of Internal Revenue with the approval of the Secretary of the Treasury, is specifically authorized by statute to prepare and issue Regulations. They are binding construction of the tax law, themselves having the force and effect of law, unless in conflict with the Statute.

Regulations are issued by sets, one for each major tax and for each group of monor taxes, both subject to refinement, or revisions, from time to time. The important subdivisions of a set of Regulations are its Sections, Subsections, and Paragraphs.

The numbering of these, always preceded by the identification prefix number of the Regulations issue, is generally identical with the numbering of corresponding subdivisions of the Code.

Administrative Rulings:

The Treasury Department and the Bureau of Internal Revenue are constantly issuing "Rulings." These Rulings sometimes establish general principles that the Treasury will follow on certain points of tax law, or sometimes how they will construe the Code and the Regulations in their application to particular instances. These Rulings are identified and cited by the division or office that issues them and divisional serial numbers given to them. Of all the Rulings issued, the Treasury Decisions are the only ones considered by the Department binding as precedents. These must be signed by the Commissioner of Internal Revenue and approved by the Secretary of the Treasury. Some of the other Administrative Rulings are listed as follows:

Committee on Appeals and Review Memorandum
Committee on Appeals and Review Recommendation
Alcohol Tax Ruling
Carriers' Tax Ruling
Capital Stock Tax Ruling
Employment Tax Ruling
Excess Profits Tax Council Rulings
Estate Tax Ruling
General Counsel's Memorandum
Income Tax Unit Ruling
Mimeograph Letter
Miscellaneous Tax Unit Ruling
Solicitor's Law Opinion
Office Decision of Income Tax Unit

Opinion of the Attorney General
Opinion of the Comptroller General
Pension Trust Ruling
Processing Tax Division Ruling
Solicitor's Memorandum
Silver Tax Division Ruling
Solicitor's Recommendation
Solicitor's Opinion
Social Security Tax Ruling
Sales Tax Ruling
Advisory Tax Board Memorandum
Advisory Tax Board Recommendation

In addition to test Rulings of the above, many other Rulings are issued in response to requests by taxpayers who wish to determine a doubtful point of law that might be involved. These are called Letter Rulings, and have something of the nature of a pre-trial by court.

Court Decisions:

Tax cases may arise in the Tax Court, the Court of Claims, and the district courts, according to the amount involved and the procedure adopted by the taxpayer, or employer. The Commissioner of Internal Revenue is not bound by a decision of one of these courts, since he may hope to obtain a reversal of the decision on appeal, or a conflicting decision in one of the other lower courts, or conflicting decisions from different Circuits of the United States Courts of Appeal. The final decision is, of course, in the hands of the United States Supreme Court if either the Commissioner or the taxpayer wishes to pursue the matter that far.

The more important Tax Court cases are reported in full in

the government's Tax Court series and in certain privatelysponsored tax services such as Prentiss-Hall and the West Publishing Company. Many of the courts' cases are reported only in memorandum form. Many of these memorandum decisions constitute important interpretations of the law, even though they are not always to be considered as setting precedent. Decisions of the various Circuits of the United States Courts of Appeal are published in the Federal Reporter series. Decisions of the Supreme Court are published in the United States series and in the Supreme Court Reporter. These two latter do set precedent; or, at least, until they change their minds.

Decisions, rulings, interpretations, opinions, etc., all of which have bearing on the taxpayers' tax situation, are issued every week. However, these are matters mostly for the income tax lawyers and accountants. The information given here is only for the purpose of giving a brief survey of the whole field. Our study, the payroll, is but a small segment of this whole.

The following chapter will be devoted to the breaking down of the tax law and showing its application to the practical work of preparing a payroll.

CHAPTER III

INSTRUCTIONS FOR PAYROLL ACCOUNTING

For the most part the provisions for the legal aspects of payroll accounting are to be found in the Internal Revenue Code, as amended by the revenue acts and other public laws enacted subsequent to February 10, 1939. What few that are not will be mentioned and explained as progress is made toward the practice set. It is quite as important to know what is not required as to know what is required; otherwise, the student would find himself so bogged down in the limitless maze of legal requirements and terminology that he would throw the task over as hopeless, as indeed it would be.

We will here give some excerpts from the Internal Revenue Code which we might consider basic and essential. This we do for two purposes. First, the student must know the laws governing social security and income tax if he is to become a skilled record keeper. Second, learning to read and comprehend the lawyers' language, or jargon, is a valuable art which he can familiarize himself with as he advances in this study. Almost all students when once introduced to the rudiments of the lawyers' language are delighted to realize that they can both and read and understand it without too much difficulty. They soon learn to appreciate its exactness.

Following are the excerpts from the Internal Revenue Code which each student needs to study carefully and learn:

INTERNAL REVENUE CODE

as amended by

Revenue Acts and Other Public Laws enecued subsequent to February 10, 1939

CHAPTER IX -- EMPLOYMENT TAXES

SUBCHAPTER A--EMFLOYMENT BY OTHERS THAN CARRIERS (Federal Insurance Contributions Act)

Part I -- Tax on Employees

SECTION 1400. RATE OF TAX.

In addition to other taxes, there shall be levied, collected, and paid upon the income of every individual a tax equal to the following percentages of the wages (as defined in section 1426(a)) received by him after December 31, 1936, with respect to employment (as defined in section 1426(b)) after such date:

- (1) With respect to wages received during the calendar years 1939 to 1949, both inclusive, the rate shall be 1 per centum.
- (2) With respect to wages received during the calendar years 1950 to 1953, both inclusive, the rate shall be 12 per centum.
- (3) With respect to wages received during the calendar years 1954 to 1959, both inclusive, the rate shall be 2 per centum.
- (4) With respect to wages received during the calendar years 1960 to 1964, both inclusive, the rate shall be 22 per centum.
- (5) With respect to wages received during the calendar years 1965 to 1969, both inclusive, the rate shall be 3 per centum.
- (6) With respect to wages received after December 31, 1969, the rate shall be $3\frac{1}{4}$ per centum.
- SECTION 1401. DEDUCTION OF TAX FROM WAGES.
- (a) Requirements. -- The tax imposed by section 1400 shall be collected by the employer of the taxpayer, by deducting the amount of the tax from the wages as and when paid.
- (b) Indemnification of Employer. -- Every employer required so to deduct the tax shall be liable for the payment of such tax, and shall be indemnified against the claims and demands of any person for the amount of any such payment made by such employer.

(d)(3) Wages received after 1950.--If by reason of an employee receiving wages from more than one employer during any calendar year after the calendar year 1950 the wages received by him during such year exceed \$3,600, the employee shall be entitled to a refund of any amount of tax, with respect to such wages, imposed by section 1400 and deducted from the employee's wages (whether or not paid to the collector), which exceeds the tax with respect to the first \$3,600 of such wages received. (Note to student: This means that the social security tax is on wages only up to \$3,600 per year.)

SECTION 1402. NON-DEDUCTIBILITY OF TAX FROM NET INCOME.

For the purposes of the income tax imposed by chapter one or by any act of Congress in substitution therefor, the tax imposed by section 1400 shall not be allowed as a deduction to the taxpayer in computing his net income for the year in which such tax is deducted from his wages. SECTION 1403. RECEIPTS FOR EMPLOYEES.

(a) Requirement. -- Every employer shall furnish to each of his employees a written statement or statements, in a form suitable for retention by the employee, showing the wages paid by him to the employee before January 1, 1951. (For corresponding provisions with respect to wages paid after December 31, 1950, see section 1633.) Each statement shall cover a calendar year, or one, two, three, or four calendar quarters, whether or not within the same calendar year, and shall show the name of the employer, the name of the employee, the period covered by the statement, the total amount of wages paid within such period and the amount of tax imposed by section 1400 with respect to such wages. Each statement shall be furnished to the employee not later than the

1960 to 1964, both inclusive, the rate shall be 22 per centum.

- (5) With respect to wages paid during the calendar years 1965 to 1969, both inclusive, the rate shall be 3 per centum.
- (6) With respect to wages paid after December 31, 1969, the rate shall be 3½ per centum.

(Note to student: This is an excise tax on the employer, and it may be deducted from his income just as any other expense.)

Part III -- General Provisions SECTION 1420. COLLECTION AND PAYMENT OF TAXES.

- (a) Administration. -- The taxes imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury of the United States as internal-revenue collections.
- (b) Addition to Tax in Case of Delinquency. -- If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the date the tax became due until paid.
- (c) Method of Collection and Payment. -- Such taxes shall be collected and paid in such manner, at such times, and under such conditions, not inconsistent with this subchapter (either by making and filing returns, or by stamps, coupons, tickets, books, or other reasonable devices or methods necessary or helpful in securing a complete and proper collection and payment of the tax or in securing proper identification of the taxpayer), as may be prescribed by the Commissioner, with the approval of the Secretary.
- (d) Fractional Parts of a Cent.--In the payment of any tax under this subchapter a fractional part of a cent shall be disregarded unless it amounts to one-half cent or more, in which
 case it shall be increased to 1 cent. [Note to student: This

same provision is applied in all your payroll work.)

SECTION 1426. DEFINITIONS.

When used in this subchapter --

- (a) Wages.--The term "wages" means all remuneration for employment, including the cash value of all remuneration paid in any medium other than cash; except that such term shall not include. . (Note to student: There follows here a listing of ten types of payments which are not to be considered wages subject tax. Since these items are quite obvious and knowing them is not necessary for the time being, we will only mention here that you should remember that this information is to be found in Section 1426.)
- (b) Employment.—The term "employment" means any service performed after 1936 and prior to 1951 which was employment for the purposes of this subchapter under the law applicable to the period in which such service was performed, and any service, of whatever nature, performed after 1950 either (A) by an employee for the person employing him, irrespective of the citizenship of either, or (B) outside the United States by a citizen of the United States as an employee for an American employer; except that, in the case of service performed after 1950, such term shall not include. . .(Note to student: There follows here seventeen exceptions to the term. As in the paragraph above, you need only remember that this information is found in Section 1426.)
- (c) Included and Excluded Service. -- If the services performed during one-half or more of any pay period by an employee for the person employing him constitute employment, all the services of such employee for such period shall be deemed to be

employment; but if the services performed during more than onehalf of any such pay period by an employee for the person employing him do not constitute employment, then one of the services of
such employee for such period shall be deemed to be employment.

As used in this subsection the term "pay period" means a period
(or not more than thirty-one consecutive days) for which a payment
of remuneration is ordinarily made to the employee by the person
employing him.

SUBCHAPTER C--TAX ON EMPLOYERS OF EIGHT OR MORE (Federal Unemployment Tax Act)

SECTION 1600. RATE OF TAX.

Every employer shall pay for the calendar year 1939 and for each calendar year thereafter an excise tax, with respect to having individuals in his employ, equal to 3 per centum of the total wages paid by him during the calendar year with respect to employment after December 31, 1938.

SECTION 1601. CREDITS AGAINST TAX.

- (a) Contributions to State Unemployment Funds.
- (b) Additional Credit. -- In addition to the credit allowed under subsection (a), a taxpayer may credit against the tax imposed by section 1600 for any taxable year an amount, with respect to the unemployment compensation law of each State certified for the taxable year, equal to the amount, if any, by which the contributions required to be paid by him with respect to the taxable year were less than the contributions such taxpayer would have been required to pay if throughout the taxable year he had been subject under such State law to the highest rate applied thereunder in the taxable year to any person having individuals in his employ, or to a rate of 2.7 per centum, whichever rate

is lower.

(c) Limit on Total Credits. -- The total credits allowed to a taxpayer under this subchapter shall not exceed 90 per centum of the tax against which such credits are allowable.

(Note to student: All this means that the federal government requires an employer of eight or more persons, in "covered" employment, to carry an unemployment insurance policy on his employees. The premium on this policy is three per cent of the wages paid. However, if the State government also has unemployment insurance laws, he may deduct part of the premiums paid to the State from his unemployment tax liability to the federal government. The maximum which he can deduct is 2.7 per cent of the wages paid, which is what most employers do. For instance, if the employer paid wages of \$100, his total unemployment tax liability would be \$3. Of this \$3, he would owe \$2.70 to the State government and \$0.30 to the federal government.)

SECTION 1604. RETURNS.

- (a) Requirement.—Not later than January 31, next following the close of the taxable year, each employer shall make a return of the tax under this subchapter for such taxable year. Each such return shall be made under oath, shall be filed with the collector for the district in which is lacated the principal place of business of the employer, or, if he has no principal place of business in the United States, then with the collector at Baltimore, Maryland, and shall contain such information and be made in such manner as the Commissioner, with the Secretary, may be specified in the regulations prescribed.
- (b) Extension of Time for Filing. -- The Commissioner may extend the time for filing the return of the tax imposed by this

subchapter, under such rules and regulations as he may prescribewith the approval of the Secretary, but no such extension shall be for more than ninety days.

SECTION.1605. Payment of Taxes.

- (a) Administration. -- The tax imposed by this subchapter shall be collected by the Bureau of Internal Revenue under the direction of the Secretary and shall be paid into the Treasury as internal-revenue collections.
- (b) Administration of Tax Delinquency. -- If the tax is not paid when due, there shall be added as part of the tax interest at the rate of 6 per centum per annum from the date the tax became due until paid.

SUBCHAPTER D.--COLLECTION OF INCOME TAX AT SOURCE ON WAGES SECTION 1622. INCOME TAX COLLECTED AT SOURCE.

- (a) Requirement of Withholding. -- Every employer making payment of wages shall deduct and withhold upon such wages a tax equal to 18 per centum of the amount by which the wages exceed the number of withholding exemptions claimed multiplied by the amount of one such exemption as is shown in subsection (b)(1).
- (b) (1) The table referred to in subsection (a) is as follows:

Percentage method withholding table Amount of one with-Payroll period holding exemption Weekly \$ 13.00 Biweekly 26.00 Semimonthly 28.00 Monthly 56.00 Quarterly Semiannual 333.00 Annual 667.00 Daily or miscellaneous

- (2) If wages are paid with respect to a period which is not a payroll period, the withholding exemption allowable with respect to each payment of such wages shall be the exemption allowed for a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.
- (c) Wage Bracket Withholding .--
 - (1) At the election of the employer with respect to any employee, the employer shall deduct and withhold upon the wages paid to such employee a tax determined in accordance with the following tables, which shall be in lieu of the tax required to be deducted and withheld under subsection (a). (Note to student: There are five of these tables. See the illustration on the following page which shows the monthly payment of wages and deductions.)
 - (2) If wages are paid with respect to a period which is not a payroll period, the amount to be deducted and withheld shall be that applicable in the case of a miscellaneous payroll period containing a number of days (including Sundays and holidays) equal to the number of days in the period with respect to which such wages are paid.
- (h) Withholding Exemptions .--
 - (1) In general. -- An employee receiving wages shall on any day be entitled to the following withholding exemptions:
 - (A) An exemption for himself.

- (B) One additional exemption for himself. . .if he is over 65 years old.
- (C) One additional exemption for himself. . . if he is blind.
- (D) If the employee is married, any exemption to which his spouse is entitled, or would be entitled if such spouse were an employee receiving wages, but only if such spouse does not have in effect a withholding exemption certificate claiming such exemption.
- (E) An exemption for each individual with respect to whom, on the basis of facts existing at the beginning of such day, if each individual is a direct dependent allowable by law.
- (2) Exemption certificates .--
 - (A) On Commencement of Employment.—On or before the date of the commencement of employment with an employer, the employee shall furnish the employer with a signed withholding exemption certificate relating to the number of withholding exemptions which he claims, which shall in no event exceed the number to which he is entitled.
 - (B) Change of Status. -- If, on any day during the calendar year, the number of withholding exemptions to which the employee is entitled is less than the number of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect with respect to him, the employee shall within ten days thereafter furnish the

employer with a new withholding exemption certificate relating to the number of withholding exemptions which the employee then claims, which shall
in no event exceed the number to which he is entitled
on such day. If on any day during the calendar year,
the number of withholding exemptions to which the
employee is entitled is greater than the number of
withholding exemptions claimed, the employee may
furnish the employer with a new withholding certificate relating to the number of withholding
exemptions which the employee then claims.

SECTION 1623. LIABILITY FOR TAX.

The employer shall be liable for the payment of the tax required to be deducted and withheld under this subchapter, and shall not be liable to any person for the amount of any such payment.

SECTION 1633. RECEIPT FOR EMPLOYEES.

(a) Requirement. -- Every person required to deduct and withhold from an employee a tax under section 1400 or 1622, or who would have been required to deduct and withhold a tax under section 1622 if the employee had claimed no more than one withholding exemption, shall furnish to each such employee in respect of the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or, if his employment is terminated before the close of such calendar year, on the day on which the last payment of remuneration is made, a written statement showing the following: (1) the name of such person, (2) the name of the employee (and his social security number if wages as defined in section 1426 have been

paid), (3) the total amount of wages, (4) the total amount deducted and withheld as tax under section 1622, and (5) the total amount deducted and withheld as tax under section 1400.

(Note to student: According to Treasury Regulation 116, Section 405.601, all taxes withheld, as well as the employer's own tax liability, are to be reported quarterly. Generally, the return and the taxes are due and payable to the district Collector of Internal Revenue on or before the last day of the month following the quarter covered by the return. The quarters end on March 31, June 30, September 30, and December 31. In addition to the quarterly returns, there must be an annual return as a reconciliation of the quarterly returns.)

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Application of the Law

Step one

In opening a new set of books for keeping the payroll, the first requirement is the making of an application to the Department of Internal Revenue for a Social Security Identification Number for the business. The application blank, called SS-4, may be obtained from the local field office of the Social Security Administration, located usually in the nearest post office.

This application blank is shown on page twenty-seven. When it is properly filled out, you may return it to the local social security office. They, in turn, will forward it to Washington, D. C. The Washington office will then assign your firm a Social Security Identification Number which the firm will hencerorth use for all payroll reports to the Internal Revenue Department.

Step two

After you have filed your application for a Social Security Identification Number, you will begin the setting up of a book-keeping system which is best suited to the operation of your particular business.

Although the law does not prescribe any standard regulations concerning your payroll records, it does require that you, in the manner of your choice, keep accurately the following information about each employee:

- 1. Name in full.
- 2. Home address.
- 3. Date of birth if under nineteen.
- 4. Occupation in which employed.
- 5. The day and hour on which the employee's work begins.

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1	ME-EMP COME						
TRADE NAME, IF	ANY-Enter nome	e under which busin	ess is operated, i	different from ITE	MI		
2							
ADDRESS OF PRIN	NCIPAL PLACE C	OF BUSINESS-No	o. and Street	City	P. O. Zone	County	State
3						NIMARE	OF EMPLOYEE
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(If the hours are uniform, this is not required.)

- 6. Hours worked daily, and weekly.
- 7. Basis on which wages are paid.
- 8. Total earnings at straight time.
- 9. Total wages, date of payment, and period covered.
- 10. Total additions or deductions from wages.
- 11. When employee earns overtime pay, records must show:
 - a. Regular hourly rate of pay.
 - b. Total extra pay for overtime worked.

As you can see, this offers considerable variety in the records you must keep, the chief limitation being on just how complete and detailed the employer may desire. As a matter of fact—and you should remember this—practically every business in this country keeps its books somewhat differently. However—and you should remember this too—they are all based on the same general accounting principles; and once you have thoroughly mastered the principles, you will be able with a little study to comprehend any system you might encounter.

Most payroll systems have for their basis the following minimum records:

- 1. The Social Security Register of Employees.
- 2. The Employee Ledger.
- 3. The Periodical Payroll Summary Sheets.
- 4. The Time Records.

Along with these records entirely devoted to the payroll you have your usual:

- 1. Journals.
- 2. General Ledger.
- 3. Other subsidiary ledgers.

The Social Security Register of Employees is usually in the form of a small bound booklet and is considered a permanent record. It is imperative that this register be accurate and up-to-date. Below is illustrated a page from this register.

Emp.				Date of Employment		
No.	Employee Name	Address	Soc.Sec.No.	Begin	End	
1	Smith, John E.	109 Vine, City	404-34-4593	5/3/53		
(a)	(b)	(c)	(d)	(e)	(f)	
			<i>;</i>			

FIGURE 3: -- PAGE FROM SOCIAL SECURITY REGISTER OF EMPLOYEES Explanation of Figure 3:

- (a) This is the identification number the company assigns its individual employees. Each employee usually keeps this same number as long as he works for the firm. You may have seen factory workers wearing numbered buttons on their lapels, caps, or purses. These are the numbers.
- (b) This is the full name of the employee as taken from his social security card. It is important that the name be copied exactly as written on the card.
- (c) The address is where the employee lives at the time he is hired--not necessarily the address appearing on his social security card.
- (d) The social security number is taken from the employee's social security card. No person, if he is under covered employment, can be hired until he has this card, or has made application for one.
 - (e) The exact date the employee goes to work is written

in this column.

(f) The exact date the employee leaves is written in this column. (Note: If an employee is rehired, he is entered at the bottom of the list as though he were new. A notation should be made to indicate this.)

The Employee Ledger is a book, or collection, of the individual accounts of each employee. Below is an illustration of a page from an Employee Ledger.

Name: Smith, John E.	Soc. Sec. No.: 404-34-4593
Address: 109 Vine Street	Exemptions: 3
Lexington, Kentucky	Position: Clerk

		Total		WTTH	HOLDIN	GS		Net
Date		Wages	Inc. Tax	F.O.A.B.	Insurance	Savings	Other	Wages
Jan.	7	42.34	1.04	.85	.20			40.25
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)

FIGURE 4: -- PAGE FROM AN EMPLOYEE LEDGER

Explanation of Figure 4:

- (a) The payroll date.
- (b) The total wages earned, both regular and overtime.
- (c) The federal income tax withheld from wages
- (d) The federal old age benefits withheld. This is usually called "social security" withholdings.
- (e) The withholdings for insurance. (Should the employee desire to carry a low-rate group insurance policy and wishes the firm to withhold the premium from his wages, the amount withheld is entered here. The payment is later made to the insurance company at certain contracted

times, usually quarterly or semiannually. This withholding is strictly voluntary and is merely an accommodation to the employee.)

- (f) The withholdings for various savings plans. (This withholding is similar to the insurance plan, strictly voluntary.)
- (g) All other withholdings from employee's wages. (These may include union dues, annuities, grarnishments, stock purchase, loan funds, or any other employer-employee agreement.)
- (h) The net wages after all withholdings are deducted. This is the actual cash the employee gets, his "take-home" earnings.

(Note: The employer should make arrangement, either on his pay envelopes or pay checks, to show the employee the above information.)

The Periodical Payroll Summary Sheet is an itemized listing of the entire payroll for each payroll period. It contains the complete information about the payroll and is the source of the journal entries and the subsequent employee ledger entries.

The Payroll Summary Sheet is usually prepared weekly since the payroll period for most business is weekly. However, it is quite common to find them prepared for two-week periods; and occasionally you will see them prepared monthly.

If it is possible to say that one record is more important than another, we could say that the Payroll Summary Sheet would be the one. These records are filed away and saved for at least three years.

On the following page is illustrated a Payroll Summary Sheet.

30.045	(1) · 大学 (1) · · · · · · · · · · · · · · · · · · ·		Contract of the first of			(8	a) Beg	gin 5/1	0/54	En	d5	/17/54	
Emp.	, Name	E Xem.	Time Worked	Tot. Hrs.		Over. Wages		W I T					Net Wages
1	John E. Davis	3 .60	888985	46	27.60	1.80	29.20	.60	.58	•50	1.00		26.52
(b)	(c)	(d)(e)	****(f)****	(g)	(h)	(i)	(j)	(k)	(1)	(m)	(n)	(0)	(p)

FIGURE 5: -- A PAYROLL SUMMARY SHEET

Explanation of Figure 5:

- (a) The exact period covered by this payroll.
- (b) Employee number assigned by the firm.
- (c) Employees' names.
- .(d) The exemptions allowed against income tax withholdings.
- (e) Hourly wage rate of pay.
- (f) Hours worked each day.
- (g) Total hours worked during the week.
- (h) Wages for the regular rate of pay. (Straight-time pay)
- (i) Wages in bonus for overtime work. (Forty-hour week illustrated here)
- (j) Total wage, the sum of regular and overtime pay.
- (k) through (p) Same as illustrated in Figure 4.

The Time Records are usually in the form of daily time cards which show the exact time the employee starts his day's work and the exact time he ends it. These may be kept by the employee himself, or his immediate superior, by merely writing the time in the "Time Book." However, the hours worked are usually kept automatically by means of a time clock. This time clock is a device which stamps the employees' time cards the exact minute they report for work and stamps it again the exact minute they check out. It is from the time records that the payroll summary sheets are prepared.

Below is an illustration of one type of time card.

Emp. No. 12 Soc. Sec. No. 404-52-3838

Name: Mary O. Baird Exemptions 2

Rate 80¢

	Mor	ming	After	moon	Over	rtime	Но	urs
Date	In	Out	`In	Out	In	Out	Reg.	Over.
1/5/54 1/6/54 1/7/54 1/8/54 1/9/54 1/10/54	7:59 7:58 7:58 8:00 7:59 7:55	12:01 12:00 12:02 12:05 12:00 12:03	12:58 12:59 1:00 12:58 12:59	5:05 5:02 5:04 5:01 5:00	6:00	8:32	0000004	2년
					Tota	1	44	21/2

FIGURE 6: -- TIME CARD

The journals serve in payroll accounting exactly as they do in all other accounting. They are the books of original entry in which all transactions are entered in chronological order. So then, when a payroll is paid, a journal entry is required. This is important, but many students very often overlook it. The journal entry, as mentioned earlier, is made from the totals of the payroll

summary sheets. If the payroll summary sheet is properly prepared, the journal entries are but little more than accurate copying.

All entries could, of course, be made in the general journal; or they could be made in a general journal and a simple cash receipts journal with folio checks; or they could be made in a combined journal. The combined journal is the most generally used in actual practice, and it is really the easiest method when understood.

The general ledger is the regular permanent book, or collection, of individual accounts used in general accounting. Into it will be posted the classified entries from the journals, either daily or periodically, as the case might require. The account forms and the posting rules in payroll work are precisely the same as those of any other posting.

The accounts of the general ledger peculiar to payroll accounting are but additions to the general ledger. These new accounts are:

- 1. Payroll Expense. (This includes all employee wages.)
 - a. Direct Labor.
 - b. Indirect Labor.
 - c. Sales Salaries.
 - d. Office Salaries.
 - e. Administration Salaries.
 - f. Supervisory Salaries.
 - g. Custodian Salaries.
 - h. Maintenance Salaries.
 - i. Deliverymen Salaries

- j. Salesmen Salaries.
- k. Salesmen Commissions.
- 2. Federal Old Age Benefits Tax Expense.
- 3. State Unemployment Contributions Tax Expense.
- 4. Federal Unemployment Contributions Tax Expense.
- 5. Workmen's Compensation Tax Expense.
- 6. Federal Income Tax Withholdings Payable.
- 7. Federal Old Age Benefits Payable.
- 8. State Unemployment Contributions Payable.
- 9. Federal Unemployment Contributions Payable.
- 10. Workmen's Compensation Payable.
- 11. Other Withholdings (not required by law).
 - a. Group Insurance Withholdings Payable.
 - b. Group Savings Withholdings Payable.
 - c. Union Dues Withholdings Payable.
 - d. Withholdings for Government Bonds Payable.
 Note: If other withholdings are made, this
 number would increase.

Step three

The third step concerns the hiring of employees. Hiring is, of course, the job of the employer himself; but in cases of the larger business, this task is turned over to some lesser official in the firm. This official is usually called the "Personnel Director," or some other similar title. However, the new employee is still a responsibility of the accounting department since it needs to gather a good deal of personal data from the new employees for its own records.

Before any applicant for a job can be hired, he must be required to:

- Produce a social security card, or make application for one.
- 2. Sign a certificate of withholding.

The social security card is a strict requirement for employment if the work falls in the F. I. D. C. classification. From this card the applicant's name and account number is entered in the firm's records, particularly in the social security register. The card itself must be shown since no other means of getting the person's account number is acceptable, not even if the "number is tattooed on the applicant's forehead." This is most important because all reports on employees to the Department of Internal Revenue must carry with them the employees' social security account numbers.

If the prospective employee does not have this card, you may take his application for one. Or you may, and this is much better, sent him to the local field office of the Social Security Administration where he may make application for an account number himself. They will give him a temporary permit which will serve until his regular card is issued by the Department. This application is called the SS-5. See Figure 7.

The certificate of withholding is a form required by the Internal Revenue Department of all employees who wish to claim exemptions-benefits for income tax withholdings. The exemptions he may claim are specifically fixed by law inasmuch as each exemption allows the employee a lessened amount to be deducted from his wages. The deduction amounts are automatically computed in the Wage Bracket Charts. See Figure 1 and note the savings allowed for the exemptions.

If the employee does not sign a certificate of withholding,

he is considered as having no exemptions and is denied any income tax allowance to which he might have been entitled. Although the certificate of withholding is not required of the employee, it is greatly to his advantage to have one. It is the firm's duty to ask each employ to sign one. This certificate, Form W-4, is illustrated in Figure 8.

PRINT NAME YOU GAVE YOUR PRESENT FIRST NAME MIDDLE NAI EMPLOYER, OR, IF UNEMPLOYED, THE NAME YOU WILL USE WHEN EMPLOYED	AME. (IF YOU USE NO MIDDLE NAME OR INITIAL DRAW & LINE) LAST NAME
MAILING ADDRESS (NO. AND ST., P. O. BOX, OR RFD) (CITY) (ZONE) (STATE)	3 PRINT FULL NAME GIVEN YOU AT BIRTH
AGE ON LAST BIRTHDAY 5 DATE OF BIRTH (MONTH) (DAY) (YEAR)	PLACE OF BIRTH (CITY) (COUNTY) (STATE)
FATHER'S FULL NAME, REGARDLESS OF WHETHER LIVING OR DEAD	MOTHER'S FULL NAME BEFORE EVER MARRIED, REGARDLESS OF WHETHER LIVING OR DE
(MARK (X) WHICH) MALE FEMALE SEX: COLOR (MARK (X) WHICH) (IF OTHER, SPECIFY) TO OR WHITE NEGRO OTHER RACE COLOR (MARK (X) WHICH) (IF OTHER, SPECIFY)	HAVE YOU EVER BEFORE APPLIED (MARK (X) WHITE PROCESS OF THE PROCES
BUSINESS NAME OF EMPLOYER. IF UNEMPLOYED, WRITE "UNEMPLOYED"	IF ANSWER IS "YES", PRINT THE STATE DATE 11 STATE IN WHICH YOU FIRST APPLIED AND WHEN
EMPLOYER'S ADDRESS (NO. AND STREET) (CITY) (ZONE) (STATE)	ALSO PRINT YOUR ACCOUNT NUMBER IF YOU KNOW IT

FIGURE 7: -- FORM SS-5. APPLICATION.

ESCALE OF THE PARTY.		-	-	-
MAC	44-4	ener.	1217	1230)
5. Te	easury	Dep	Marti	mont t

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

MPLOYEE: File this form with	HOW TO CLAIM YOUR WITHHOLDING EXEMPTIONS 1. If SINGLE, and you claim an exemption, write the figure "1".
er employer. Oth- wise, he must with- ald U. S. income I from your wages thout exemption.	2. If MARRIED, one exemption each for husband and wife it not claimed on another certificate. (a) If you claim both of these exemptions, write the figure "2" (b) If you claim one of these exemptions, write the figure "1" (b) If you claim one of these exemptions, write the figure "1" (c) If you claim one of these exemptions write "0" (d) If you claim one of these exemptions write "0" (a) If you claim one of these exemptions write "0" (b) If you claim one of these exemptions write "0" (c) If you claim one of these exemptions write "0" (d) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (b) If you claim one of these exemptions write "0" (c) If you claim one of these exemptions write "0" (c) If you claim one of these exemptions write "0" (d) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (f) If you claim one of these exemptions write "0" (c) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (f) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (e) If you claim one of these exemptions write "0" (e) If you claim one of the your cla
MPLOYER: News this certifi- te with year suc- ris. If the amployee believed to have	3. Exemptions for age and blindness (applicable only to you and your wife but not to dependents): (a) If you or your wife will be 65 years of age or older at the end of the year, and you claim this exemption, write the figure "1"; if both will be 65 or older, and you claim both of these exemptions, write the figure "2". (b) If you or your wife are blind, and you claim this exemption, write the figure "1"; if both are blind, and you claim both of these exemptions, write the figure "2".
aimed too many ex- options, the Dis- ict Director should	4. If you claim exemptions for one or more dependents, write the number of such exemptions. (Do not claim exemption for a dependent unless you are gualified under instruction 3 on other side.)
so advised.	5. Add the number of exemptions which you have claimed above and write the total

FIGURE 8: -- FORM W-4

COMPANY TOTAL#_ IN	C. TAX FORB OTHER NO.
COMPANY FIRST	NATIONAL BANK 73-74 LING GREEN, RY.
PAY TO THE PORDER OF	Dollars
PAYROLL CHECK	Ву

WAGES TAXABLE UNDER F.I.C.A. State, Passession, or Paid in Employees in Guarter (or "Garler of Employees (or "Garler of Employees) (or "Garler of Employees)		NAME OF EMPLOYEE (Peaks type of pant)	EMPLOTEE'S ACCOUNT NUMBER If number is unknown, use circular E or &
Mame and address of your ence cessor or predecessor. If you are the successor, include in the statement the date of your first payment of taxable wages to one or more employees.	in business	☐ Discharged all employees, but still in business	
Yes No O	of last payment of taxable wages to such use to household employees.	ing (a) custodian and location of records. (b) date of last payment of taxable wages to such whether or not you will pay taxable wages in the future to household employees.	Attach statement showing (a) custodian and location of records, employees, and (c) whether or not you will pay taxable wages from the control of the control
16. Has a change of ownership, or other transfer, of the business taken place during the quarter?	Yes □ № □	Rakes in the luture to any employee in Y intential, or nonprofit activity? at the top of this page.	a business, agricultural, governmental, or nonprofit activity? Write "Final Return" at the top of this page.
quarter except agri- cultural and house- hold employees	10		11. Employer's name, address, and identificati
pay period end.			
20			
13. Total number of			
12. Total pages of this return, including			en et haapet en jere
	QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT WAGES taxable under the Federal Insurance Contributions Act which were paid during the quarter. 10 in a calendar year, report ONLY THE FIRST \$3,600 of such wages in Schedule A. If wages were not below except in Items 15, 2011.	Axable under the Federal Insurance under year, report ONLY THE FIRS	
Interest \$	Schedule A-QUARTERLY REPORT OF WAGES TAXABLE UNDER THE FEDERAL INSURANCE CONTRIBUTIONS ACT mployee the WAGES taxable under the Federal Insurance Contributions Act which were paid during the quarter. than \$3,609 in a calendar year, report ONLY THE FIRST \$3,600 of such wages in Schedule A. If wages were make no entries below except in Items 15 and 16.	Y REPORT OF WAGES TAXABLE UNDER THE FEDERAL UNDER THE FEDERAL UNDER THE FEDERAL UNDER THE FEDERAL ONLY THE FIRST \$3,600 of such second of the text.	
	H AT THIS LINB INDER THE FEDERAL INSURANCE C COntributions Act which were paid ST \$3,600 of such wages in Schedule	to of business, and identification number. Starty change.) DO NOT DETACH Axable under the Federal Insurance indar year, report ONLY THE FIRS	
Penalty	H AT THIS LINB INDER THE FEDERAL INSURANCE OF Contributions Act which were paid ST \$3,600 of such wages in Schedule	toe of business, and identification number. Note that the bound of the beta beta beta beta beta beta beta bet	
Tax \$	H AT THIS LINB INDER THE FEDERAL INSURANCE OF Contributions Act which were paid ST \$3,600 of such wages in Schedule	to of business, and identification number. bo Not Detact. WREPORT OF WAGES TAXABLE U taxable under the Federal Insurance modar year, report ONLY THE PIRS	
Space below for Director's use Tax \$	H AT THIS LINE INDER THE FEDERAL INSURANCE OF Contributions Act which were paid ST \$3,600 of such wages in Schedule	bo NOT DETACE. Y REPORT OF WAGES TAXABLE UTAXABLE UTAXABABLE UTAXABLE UTAXABLE UTAXABLE UTAXABLE UTAXABLE UTAXABLE UTAX	
o "Director o	H AT THIS LINE INDER THE FEDERAL INSURANCE OF CONTributions Act which were paid	tee of business, and identification number. BO NOT DETACH. Y REPORT OF WAGES TAXABLE U TAXABLE UNDETACH TAXABLE UNDE	
heck or money on	HAT THIS LINB INDER THE FEDERAL INSURANCE OF CONTributions Act which were paid ST \$3,600 of such wages in Schedule	to of business, and identification number. essary change.) DO NOT DETACH. WAGES TAXABLE U taxable under the Federal Insurance modar year, report ONLY THE PIRS.	
Make check or money able to "Director o Revenue." Space below for Direct Tax . \$	(Title) (Owner, president, princer, member, etc.) Return for Calendar Quarter n number. DETACH AT THIS LINB (XABLE UNDER THE FEDERAL INSURANCE CO LINSURANCE CO LINSURANCE CORTRIbutions Act which were paid THE FIRST \$3,600 of such wages in Schedule	Ce of business, and identification number. Essary change.) DO NOT DETACH. **REPORT OF WAGES TAXABLE U Taxable under the Federal Insurance modar year, report ONLY THE FIRS	
or money Director o	7. Credit or adjustment. (Attach explanation. See instructions) 7. Credit or adjustment. (Attach explanation. See instructions) 7. Credit or adjustment. (Attach explanation. See instructions) 8. F.I.C.A. taxes (Item 6 as adjusted by Item 7) 1 declare under the penalties of perjucy that this return finducities are made, fill in Depositary Receipt Record on other side. best of my knowledge and belief is a true, correct, and complete return. (Owner, president, parisments) has been examined by me and to the (Signed) (Signed) (Signed) (Signed) (Signed) (It incorrectly endered of perjucy that this return finducities and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make any necessary changes, and identification number. (If incorrectly endered, make no entities below except in Irone, is and it incorrectly which verce paid during the queries helow except in Irone, is and it incorrectly which verce paid during the query employee the WAGES taxable under the Federal Insurance Contributions Act which verce paid during the query employee the general paid in a signed by the FLC.A. make no entities below except in Irone is and it.	Attach explanation. See instructions) adjusted by Item 7) tem 8). If deposits of taxes are made, fill in Eriury that this return (including any accompanying set is a true, correct, and complete return. (Title) Do Not Detact UNRETERLY REPORT OF WAGES TAXABLE UNA MAGES TAXABLE UNA MAGE TAX	6. 3% of wages in Item 5 (11/2% employer tax and 11/2% employee tax) 7. Credit or adjustment. (Attach explanation. See instructions) 8. F.I.C.A. taxes (Item 5 plus Item 8). If deposits of taxes are made, fill in a celare under the penalties of perjuty that this return (including any accompanying best of my knowledge and belief is a time, correct, and complete return. (Signed)

EMPLOYER'S QUARTERLY FEDERAL TAX RETURN

The Accounting Principles and Procedures

All accounting principles are fixed and remain the same; and this, of course, is true of the accounting requirements peculiar to the payroll. Keep this fact constantly in mind and much of your trouble will be eliminated. For a quick review, ask yourself these questions:

- 1. When an asset is decreased, you debit or credit?
- 2. When an expense is incurred, you debit or credit?
- 3. When a liability is incurred, you debit or credit?
- 4. When a liability is paid, you debit or credit?
- (1. Credit. 2. Debit. 3. Credit. 4. Debit.)

In application of the accounting principles of keeping the payroll, study the following examples and explanations.

Situation one

The Ajax Company has a payroll of \$500 on which there are no withholdings.

The Journal Entry

Payroll Expense

500.00

Cash

500.00

Posted to

General Ledger

Ca	sh		Payroll Expense
(Balance)	500.00		500.00
		Employee Ledger	
Employee Wh	ite	Employee Green	Employee Brown
200.00		200.00	100.00

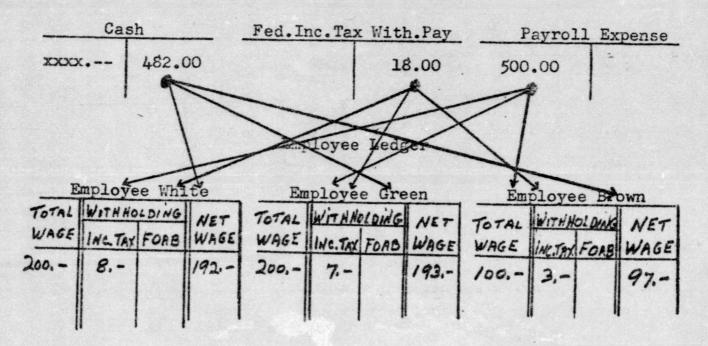
Situation two

The Beejax Company has a payroll of \$500. The only withholding is \$18 for federal income tax.

The Journal Entry

- (a) Payroll Expense 500.00
- (b) Employees Federal Income Tax Withheld Payable 18.00
- (c) Cash 482.00
- (a) An expense account increased-debit.
- (b) A liability account increased--credit.
- (c) An asset account decreased--credit.

Posted to
General ledger



Note carefully the controls. The sum of the individual total wages equals the total payroll expense. The sum of the individual income tax withholdings equals to the total federal income tax withheld payable. The total cash paid equals the sum of all the net wages. (The figures used in the Employee Ledger came from the payroll summary sheet.)

Situation three

The Ceejax Company has a payroll of \$1,000. The federal income tax withheld is \$45. The F. O. A. B. withholdings are 2 per cent of the total payroll. (Remember that the employer is also liable for an equal F. O. A. B. tax; hence, a double entry is needed.)

The Journal Entries

(1)

	(1)		
(a)	Payroll Expense	1,000.	00
(6)	Employees Federal Income	Tax Withheld Payable	45.00
(c)	Federal Old Age Benefits	Payable	20.00
(a)	Cash		935.00
	(2)		
(e)	Federal Old Age Benefits Tax	Expense 20.	00
(f)	Federal Old Age Benefits	Payable	20.00
****	*******		
(a)	Expense increaseddebit.	(d) Asset decreased	credit.
(b)	Liability increased credit.	(e) Expense increase	eddebit.
(c)	Liability increasedcredit.	(f) Liability increa	asedcr.
***	*****	7 Maria (1878) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
	The above two entries may be	combined, thus:	
	Payroll Expense	1,000.00	
	Federal Old Age Benefits Tax	20.00	
	Employees Federal Income	Tax Withheld Payable	45.00
	Federal Old Age Benefits	Payable	40.00
	Cash		935.00
	(Note: This combination entr	y is possible since we	may

(Note: This combination entry is possible since we may add together the employer-employee F. O. A. B. liability.)

20
45
xxxx 935

Employee Ledger

	Net Wages	7+60
White	ling FOAB	10
Employee White	Withholding Inc. Tax FOA	30
	Total Wages	200

•	Net Wages	284
Green	m	6
Employee Green	Withholding Inc.Tax FOA	10
	Total	300

	Net Wages	191
Brown	m	4
Employee Brown	Total Withholding Wages Inc. Tax FOA	5
	Total Wages	200

Recapitulation:

7	相等				
	Brown	200	100	te.	

Situation four

The Deejax Company has eight employees and a payroll of \$800. Income tax withheld is \$45; F. O. A. B. withheld is \$16. (Remember that when there are eight or more employees, the employer comes under the unemployment compensation laws. We will consider the State tax at 2.7 per cent and the federal tax at .3 per cent.)

The Journal Entries

(1)

(a)	Payroll Expense 800.00
(b)	Federal Old Age Benefits Payable 16.00
(c)	Employees Federal Income Tax Withheld Payable 45.00
(d)	Cash 739.00
	(2)
(e)	Federal Old Age Benefit Tax Expense 16.00
(f)	Federal Old Age Benefits Payable 16.00
	(3)
(g)	State Unemployment Contributions Tax Exp. 21.60
(h)	Federal Unemployment Contributions Tax Exp. 2.40
(i)	State Unemployment Contributions Payable 21.60
(j)	Federal Unemployment Contributions Payable 2.40
***	****
(a)	Expense increaseddebit. (f) Liability increasedcredit.
(b)	Liability increasedcredit. (g) Expense increaseddebit.
(c)	Liability increasedcredit. (h) Expense increaseddebit.
(d)	Asset decreasedcredit. (i) Liability increasedcredit.
(e)	Expense increaseddebit. (j) Liability increasedcredit.
***	****

The above three entries may be combined into one single

entry, thus:

Payroll Expense 800.00	
Federal Old Age Benefits Tax Expense 16.00	
State Unemployment Contributions Tax Exp. 21.60	
Federal Unemployment Contributions Tax Exp. 2.40	
Federal Old Age Benefits Payable	32.00
Employees Federal Income Tax Withheld Payable	45.00
State Unemployment Contributions Payable	21.60
Federal Unemployment Contributions Payable	2.40
Cash	739.00

Or, this same entry may group all the employer's tax expenses into one account, thus:

Payroll Expense 800.00	
Social Security Tax Expenses 40.00	
Federal Old Age Benefits Payable	32.00
Employees Federal Income Tax Withheld Payable	45.00
State Unemployment Contributions Payable	21.60
Federal Unemployment Contributions Payable	2.40
Cash	739.00

(Note: The grouping of all the employer's payroll taxes in one account, as illustrated in the last journal entry, is a very common way of doing it. The other way is somewhat better since it is more complete and detailed. You will better understand this advantage when you are called upon to make out the quarterly and annual reports which the government requires of all employers.)

Posted to

General Ledger

Cash		Emp.Fed.Inc	FOAB Pay.		
x,xxx	739		45	16	
State Unemp.Cont.Pay.		State Unemp.Cont.Tax Exp.		FOAB Tax Exp.	
	21.60	21.60		16	
			3		
Fed. Unemp. Cont. Pay.		Fed. Unemp. Cont. Tax Exp.		Payroll Expense	
	2.40	2.40		800	

			Emp	loyee Led	ger			
	Employe	e Abbo	tt			Employe	e Blac	k
Total Wages	Withhol Inc.Tax					Withhol Inc.Tax		Net Wages
110	8	2.20	99.80		90	5	1.80	83.20
	Employe	e Cart	er			Employe	e Davi	S
Total Wages	Withhol Inc.Tax		Net Wages			Withhol Inc. Tax		Net Wages
105.62	7	2.10	95.90		95	5	1.90	88.10
	Employee	Ellis				Employee	Frank	lin
	Withhold Inc.Tax		Net Wages		Total Wages	Withhol Inc.Tax	dings FOAB	Net Wages
102	6	2.04	93.96		98	8	1.96	88.04
	Employe	e Gate	s			Employ	ee Hix	
44	Withhold Inc. Tax	manufacture of the same of the	Net Wages		Total Wages	Withhol Inc. Tax	Contraction and Printers and Pr	Net Wages
104	4	2.08	97.92		96	2	1.92	92.08

Situation five

The Feejax Company with eight employees has a payroll of \$2,000. Withholdings are as follows:

F. O. A. B.	\$ 40
Income Tax	100
Union Dues	32
Thrift Savings	25
Group Insurance	30
Government Bonds	10

The Journal Entries

(1)

Payroll Expense 2,000.00	
Federal Old Age Benefits	40.00
Employees Federal Income Tax Withheld Payable	- 100.00
Union Dues Withheld Payable	32,00
Employees Thrift Fund Withheld Payable	25.00
Group Insurance Withheld Payable	30.00
Government Bonds Withheld Payable	10.00
Cash	1,763.00
(2)	
Federal Old Age Benefits Tax Expense 40.00	
Federal Old Age Benefits Payable	40.00
(3)	
State Unemployment Contributions Tax Expense 54.00	
Federal Unemployment Contributions Tax Expense 6.00	
State Unemployment Contributions Payable	54.00
Federal Unemployment Contributions Payable	6.00

The above three entries may be combined, thus:	
Payroll Expense 2,000.0	0
Federal Old Age Benefits Tax Expense 40.0	0
State Unemployment Contributions Tax Expense 54.0	0
Federal Unemployment Contributions Tax Expense 6.0	0
Federal Old Age Benefits Payable	80.00
Employees Federal Income Tax Withheld Payable	100.00
Union Dues Withheld Payable	32.00
Employees Thrift Fund Withheld Payable	25.00
Group Insurance Withheld Payable	30.00
Government Bonds Withheld Payable	. 10.00
State Unemployment Contributions Payable	54.00
Federal Unemployment Contributions Payable	6.00
Cash	1,763.00

Or, this same entry may group all the employe	r's tax
expenses on his payroll into one account, thus:	
Payroll Expense 2,000.00	
Social Security Tax Expense 100.00	
Federal Old Age Benefits Payable	40.00
Employees Federal Income Tax Withheld Payable	100.00
Union Dues Withheld Payable	32.00
Employees Thrift Fund Withheld Payable	25.00
Group Insurance Withheld Payable	30.00
Government Bonds Withheld Payable	10,00
State Unemployment Contributions Payable	54.00
Federal Unemployment Contributions Payable	6.00
Cash	1,763.00

Posted to

General Ledger

Cash		Emp.Fed.Inc.I	ax With. Pay.	
x,xxx Balance	1,763		100,	
FOAB Payable		State Unemp	.Cont.Pay.	
	40		54	
Fed. Unemp.	Cont.Pay.	Union Dues	With.Pay.	
	6		32	
Emp. Thrift F	und With.Pay.	Group Insurance With.Pay.		
	25		30	
Gov't.Bond	ls With.Pay.	FOAB Tax Expense		
	10.2-	40		
State Unemp.	Cont. Tax Exp.	Fed. Unemp.Con	nt. Tax Exp.	
54		6		
		199		
	Payroll H	Expense		
	2,000			

(Note: The titles of these accounts may be changed somewhat in different systems but still retain the same meaning and function.)

Employee Ledger

		Lanpa	0,00 -	cascr			
All Andrews		Alb	ert Ab	bott			*17**
			Withh	oldings			Net
Total Wages	Inc. Tax	FOAB				Bonds	T Wages
300	15	6	4	5	6		264
			i Idam D	1 1-			11
	m	MII	liam B.				M Not
Total Wages	Tnc. Tax	FOAR		oldings	Incur	Ronds	Net Wages
290	14	5.80		5	6	Domus	255.20
	U	i	1	1			
		Cha	rles C				
Mate 2 1/2	7	2012		oldings	-	D 1-	Net
Total Wages	Inc. Tax	FUAB	Union	Inriit	insur,	Bonds	Wages
210	10	4.20	4		6	3	182.80
		Nel	son Day	vis			
				oldings			Net
Total Wages	Inc. Tax	FOAB	Union	Thrift	Insur.	Bonds	Wages
280	13	5.60	4		6		251.40
		mhor	mas Ell	ic			1
		11101		ldings			Net
Total Wages	Inc. Tax	FOAB		Thrift	Insur.	Bonds	Wages
220	14	4.40	4	10		2	185.60
			'		1	- 1	1
		Kobe	ert Fra	A CONTRACTOR OF THE PARTY OF TH			W-1
Total Wages	Inc Tox	POLE		ldings Thrift!	Theun	Fonde	Net Wages
300	15	6	4	5	msur.	Bonus	270
11		1	- 1				
		Geor	ge Gat	ewood			
				Idings			Net
							7.7
Total Wages	Inc.Tax	FOAB	Union		Insur.	Bonds	Wages
Total Wages	Inc.Tax	FOAB	Union 4		Insur. 6	Bonds	176
		4	4			Bonds	
		4	4	Thrift		Bonds	176
200	10	Henr	y Hix Withho	Thrift ldings	6		176
		4	y Hix Withho	Thrift ldings		Bonds	176
200	10	Henr	y Hix Withho	Thrift ldings	6	Bonds	176

Situation six

The Geejax Company has eight employees and makes its payroll on a monthly basis.

(1) The January payroll was \$900. Withholdings for January:

F. O. A. B. \$18.

Income Tax 12.

(2) The February payroll was \$920. Withholdings for February:

F. O. A. B. \$18.40.

Income Tax 13.00.

(3) The March payroll was \$950. Withholdings for March:

F. O. A. B. \$19.

Income Tax 15.

- (4) All due payroll tax liability was paid on April 10.
- (5) All income tax withheld was paid on April 10.

The Journal Entries

January 31, 1954

Payroll Expense

900.00

Federal Old Age Benefits Payable 18.00
Employees Federal Income Tax Withheld Payable 12.00
Cash 870.00

31

Federal Old Age Benefits Tax Expense

18.00

Federal Old Age Benefits Payable

18.00

State Unemployment Contributions Tax Expense 24.30	
Federal Unemployment Contributions Tax Expense 2.70	
State Unemployment Contributions Payable	24.30
Federal Unemployment Contributions Payable	2.70
Fabruary 28 1051	
February 28, 1954	
Payroll Expense 920.00	
Federal Old Age Benefits Payable	18.40
Employees Federal Income Tax Withheld Payable	13.00
Cash	888.60
28	
Federal Old Age Benefits Tax Expense 18.40	
Federal Old Age Benefits Payable	18.40
28	
State Unemployment Contributions Tax Expense 24.84	
Federal Unemployment Contributions Tax Expense 2.76	
State Unemployment Contributions Payable	24.84
Federal Unemployment Contributions Payable	2.76
Hamah 22 1051	
March 31, 1954	
Payroll Expense 950.00	
Federal Old Age Benefits Payable	19.00
Employees Federal Income Tax Withheld Payable	15.00
Cash	916.00
31	
Federal Old Age Benefits Tax Expense 19.00	
Federal Old Age Benefits Payable	19.00

State Unemployment Contributions Tax Expense	25.60	
Federal Unemployment Contributions Tax Expense	2.85	
State Unemployment Contributions Payable		25.60
Federal Unemployment Contributions Payable		2.85

April 10, 1954

Federal Old Age Benefits Payable	110.80
Employees Federal Income Tax Withheld Payable	40.00
State Unemployment Contributions Payable	74.79
Cash	225.59

- Note: (1) Employee ledger will not be illustrated here since it would be the same as that already shown in Situation IV.
 - (2) The federal unemployment contributions tax liability is not paid until the end of the year. Notice how this account remains open in the general ledger as shown on the following page.
 - (3) When the quarterly federal tax liability and withholdings of income tax are paid, the report is made on U. S. Treasury Department Form 941.
 - (4) All the payroll and tax expense accounts are closed into the Profit and Loss Summary at the end of the fiscal period.

Posted to
General Ledger

	ash	FOAB	Payable
xx,xxx Balance	870 (1/31) 888.60 (2/28) 916 (3/31)	(4/10) 110.80	18 (1/31) 18.40 (2/28)
	225.59 (4/10)		18.40 (2/28) 19 (3/31) 19 (3/31)
Emp. Fed. Inc.	Tax With. Pay.	State Unemp.	Cont. Pay.
(4/10) 40	12 (1/31) 13 (2/28) 15 (3/31)	(4/10) 74.79	24.30 (1/31) 24.84 (2/28) 25.65 (3/31)
Federal Unem	p. Cont. Pay.	FOAB Tax	Expense
	2.70 (1/31) 2.76 (2/28) 2.85 (3/31)	(1/31) 18 (2/28) 18.40 (3/31) 19	То Р & L
State Unemp. (1/31) 24.30 (2/28) 24.84 (3/31) 25.85	To P&L	Federal Unemp. (1/31) 2.70 (2/28) 2.76 (3/31) 2.85	Cont. Tax Exp. To P & L
	Payroll (1/31) 900 (2/28) 920 (3/31) 950	Expense To P & L	

Situation seven

The Heejax Company has eight employees whose daily work record is kept by means of a time clock. From these time cards they prepare a payroll summary sheet which is used as a basis for their journal entries and the information entered into their employee ledger. The Heejax Company is operating on a forty-hour week and pays "time-and-a-half" for all overtime.

On the following page is a sample payroll summary sheet prepared for the Heejax Company. The journal entries taken from this payroll summary sheet would appear as follows:

May 14, 1954

Payroll Expense	389.10	
Federal Old Age Benefits Payable		7.77
Employees Federal Income Tax Withheld Payab	ole	22.30
Cash		359.13
14		
Federal Old Age Benefits Tax Expense	7.77	
Federal Old Age Benefits Payable		7.77
14		
State Unemployment Contributions Tax Expense	10.50	
Federal Unemployment Contributions Tax Expense	1.17	2 16 7
State Unemployment Contributions Payable		10.50
Federal Unemployment Contributions Payable		1.17

Note: The general ledger, the employee ledger, and the posting procedure would be the same as that illustrated in Situation IV.

Begin 5/9/54 End 5/14/64 Inc. Tax FOAB Ins. | Sav. Other 200 1.25 1.02 1.10 80 7.77 5.50 5650 5.60 22.30 1 Total | 55.- 7.50 62.50 29.60 389.10 43.20 3.60 46.80 56 44,80 6.40 51.20 38.-4.50 49.50 - SS - S. - SS -Over. Reg. 29.60 45.-5 18/ Tot. Hrs. 8 10 8 8 8 8 8 3 5101010185 88888 8 10 10 8 8 7 885 101010101010 80888888 190606 Time Worked 88-3 3.80 ر ا ا 211-00 1.3 Faddy X. O'Toole (a) From dail, time necords. Agnes O. Beales George G. Owens Lelend Donovan (b) [Iles fourned entries). Wyall C. Earp Joseph F. Lee Opal T. Goge Joan Potter dw. 0

56

Grand Totals

Chapter Review

- I. The Internal Revenue Code requires that the employer withhold from each employee's earnings certain taxes.
 - a. Federal old age benefits.
 - b. Federal income tax.
- II. The Internal Revenue Code requires the employer to pay on each employee's earnings certain taxes.
 - a. Federal old age benefits.
 - b. Federal unemployment contributions, if eight or more persons are employed.
- III. The State of Kentucky requires the employer to pay on each employee's earnings certain taxes.
 - a. State unemployment contributions, if eight or more persons are employed.
 - b. Workmen's compensation. (This is a private, but in certain cases required, arrangement between the employer and an insurance company, something of an "on-the-jobhealth-and-accident" group policy. This is treated as any other insurance payment; hence, it is not considered in this study of the payroll.)
- IV. All taxes withheld from employees' earnings and all accrued taxes owed by the employer must be paid at specified times.
 A. Quarterly.
 - 1. All federal old age benefits taxes to the Collector of Internal Revenue.
 - 2. All federal income taxes withheld to the Collector of Internal Revenue.
 - 3. All State unemployment contributions liability to the State Treasurer.

B. Annually.

- 1. Federal unemployment contributions to the Collector of Internal Revenue.
- 2. The employer's own social security taxes. (This has no connection with the payroll.)
- C. Payment is made each month if withholdings amount to \$100 or more.
- V. Reports are made at specified times.
 - A. Quarterly.
 - 1. All federal old age benefits.
 - 2. Federal income taxes withheld.
 - 3. State unemployment contributions.

B. Annually.

- 1. Federal unemployment contributions.
- Reconciliation of quarterly federal old age benefits and income tax withholdings reports.
- 3. Reconciliation of quarterly State unemployment contributions.
- 4. Statements to each employee of his total earnings and withholdings.
- 5. Copies of employees' statements to the Collector of Internal Revenue.
- VI. Steps in setting up payroll accounting system.
 - A. Application of employer for social security identification number.
 - B. Preparation of necessary financial records.
 - 1. Social security register.
 - 2. Employee ledger.
 - 3. Payroll summary sheets.

- 4. Daily time records.
- 5. The journal, or journals.
- 6. General ledger.

VII. Hiring of employees.

- A. Require social security card, or the application for one.
- B. Require the signing of withholding exemption certificate.

VIII. Steps in the payroll cycle.

- A. The daily time records.
- B. The periodical payroll summary sheet.
- C. The journal entries.
- D. Journal entries posted.
 - 1. General ledger.
 - 2. Employee ledger.
- E. Payroll checks issued to employees.
- F. Payments and reports of all withholdings and tax liabilities.

CHAPTER IV

THE PRACTICE SET

The the student: You have been employed as bookkeeper for the Ali-Katz Company, a maker of household rat poison known in the trade as "Yummy-Yummy." Your job requires you to open up a new set of books and keep all the records incident to the operation of the company. Among the other necessary records, you will have complete charge of the payroll.

For our purposes here, all other records not directly connected with the payroll will be disregarded so that you may concentrate more fully upon the payroll. In this way you will be able to follow the whole chain of accounting and legal procedure involving the payroll from start to finish without the distraction of other records. These other records you have, or soon will have, in your other practice sets.

The Ali-Katz Company pays its employees each week on Saturday. By arrangement with the union representing the employees, the company has agreed to pay "time-and-a-half" for all time worked over forty hours a week. Do not overlook this fact, unless you are exceptionally strong or exceptionally beautiful; otherwise, you will have some trouble with the other employees.

You will follow the calendar shown on the next page as the time basis for your records.

Instructions Guide

January 1, 195-.

(1) This is the date you begin work. You will operate on the calendar as shown here:

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(2) Make application on the Form SS-4 found in the preceding chapter for your employer's social security identification number. After you have completed it, detach and take to the teacher. The teacher will act as the local field office of the Social Security Administration. Your firm will be assigned No. 29-2838303. You should write this number in your social security of employees.

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Name	Address	Exem.	Soc.Sec.No.	Rate
Agnes O. Beales	2022 Oak, Newton	2	405-22-3943	\$.75
Leland Donovan	1830 Chestnut, City	1	304-35-3656	.90
Wyall C. Earp	Route 1, Bardstown	4	405-30-0330	.90
Opal T. Gage	Lakeland Apt., City	1	399-39-5500	.80
Joseph F. Lee	1048 Elm, City	1	None	-75
Joan Potter	2930 Beacon, City	0	450-45-4044	.80
Paddy X. O'Toole	144 Beeckton, Numa	8	302-30-4577	.90
George G. Owens	3044 Portage, City	3	404-55-0505	.80

Note: Joseph F. Lee does not have a social security card. Make application for one on Form SS-5 found in the preceding chapter. Detach and take to the teacher. He will be assigned social security number 494-49-9885.

- (4) Cause all employees to sign their certificates of withholdings. These certificates will be found at the back of this practice set. Distribute the exemptions as you see listed above in what ever manner you choose. You should retain these certificates. (Forms 9, 10, 11, 12, 13, 14, 15, and 16)
- (5) Enter all necessary information about employees in the social security register of employees and in the employee ledger. You will find these further over in the set.
- (6) Note: All the above takes place January 1.

January 6.

- (1) From the time cards (Forms 1, 2, 3, 4, 5, 6, 7, and 8) prepare the first payroll summary sheet.
- (2) Make the general journal entries from the payroll summary sheet which you have just prepared.

- (3) Post the journal entries from your general journal to both the general ledger and employee ledger.
- (4) Write payroll checks for all employees. (Forms 17, 18, 19, 20, 21, 22, 23, and 24) Give these checks to the teacher.

 January 13.
- (1) Complete the second payroll summary sheet from the information given on it and the other information you have elsewhere in your records.
- (2) Make the journal entries from the second payroll summary sheet.
- (3) Post the journal entries to both the general ledger and the employee ledger.

Note: The computing of time cards and the writing of payroll checks will be omitted for the remainder of this practice set. In actual practice however this would need to be done.

January 20 through March 31.

Continue with the procedure of January 13 for each week up through the close of the quarter, March 31.

March 31.

- (1) Foot the accounts of both the general ledger and the employee ledger.
- (2) Make the necessary adjusting and closing entries in the general journal. Use only the payroll accounts.
- (3) Post the adjusting and closing entries to the general ledger. Balance and rule both ledgers.
- (4) Make a reconciliation report of all the accounts of the employee ledger. Check the totals with the general ledger control accounts.

April 4.

- (1) From the information you now have, complete the U.S. Treasury Form 941 found in the preceding chapter.
- (2) Write a check to the Collector of Internal Revenue for all withholdings and tax liabilities due his office. (Form 25)
- (3) Write a check to the State Treasurer for all State unemployment contributions due his office. (Form 26)
- (4) Make the journal entries to record the payments of ...
- (5) Post the above journal entries to the general ledger. Then balance and rule the proper accounts affected.

This completes the problem.

The General Journal

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General Ledger

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THE ALI-KATZ COMPANY Time Card

No. 10

Employee Name Agnes O. Beales

THE ALI-KATZ COMPANY Time Card

No. 11

Employee Name Leland Donovan

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Total -

(Form 1)

Total

(Form 2)

THE ALI-KATZ COMPANY Time Card

No. 12

Employee Name Wyall C. Earp

THE ALI-KATZ COMPANY Time Card

No. 13

Employee Name Opat T. Gage

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1/1 1/2 1/3 1/4 1/5 1/6	7:59 12: 8:00 12:	00	12:56	5:03	6:00	7:00	8	1/3	7:58	12:03	12:59	5:03			8
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1/6	7:56 12:0)3					4	1/5		12:04					4

Total

Total

(Form 3)

(Form 4)

92

THE ALI-KATZ COMPANY Time Card

No. 14

Employee Name Joseph F. Lee

THE ALI-KATZ COMPANY Time Card

No. 15

Employee Name Joan Potter

		Morr	ning	After	rnoon	Ove	Uma	
Da	te	In	Out	In	Out	In	Out	Hrs.
1/	5	7:58 7:55 7:59 7:59	12:03 12:02 12:03 12:02 12:04 12:03	12:59 12:58 12:59 12:57 12:55	5:01	5:30	7:35	8 8 10 8 4

Total -

(Form 5)

Overtime Afternoon Morning Out Hrs. In Out Date In 88088 12:57 5:01 12:59 5:00 7:59 12:03 7:57 12:02 12:53 5:02 12:55 5:06 7:59 12:04 7:58 12:03 7:59 12:00

Total

(Form 6)

THE ALI-KATZ COMPANY Time Card

No. 16

Employee Name Faddy X: O'Toole

THE ALI-KATZ COMPANY Time Card

No. 17

Employee Name George G. Owens

•	Morning	Afternoon	Overtime	rs. Date	Morr	out	After	noon	Overtime In Out	Hrs.	_
1/1 1/2 1/3 1/4 1/5 1/6	7:58 12:01 7:56 12:04 7:59 12:02 7:57 12:05 7:57 12:00 8:00 12:03	12:59 5:03 12:58 5:01 12:59 5:00		8 1/1 4 1/2 8 1/3 8 1/4	7:55 7:59 7:58 7:55	12:00 12:01 12:00 12:03 12:00	12:59 12:58 12:59	5:01 5:03 5:04	Total	8 8 8 4 8 4	93.

Total

(Form 8)

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Date)	the number of withholding exemptions claimed on this certificate does not exceed the number to which I am entitled
	19 (Signed)
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	(Form 9)
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(Form 10)

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(Form 12)

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(Form 14)

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

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	(Form 15)
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(Form 16)

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(Form 22)

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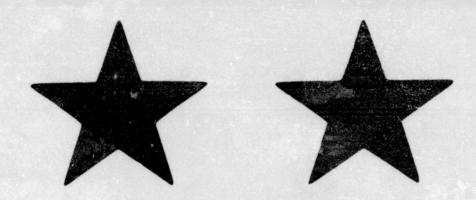
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# CORRECTION



PRECEDING IMAGE HAS BEEN REFILMED TO ASSURE LEGIBILITY OR TO CORRECT A POSSIBLE ERROR