

Payroll Entry

| Date | Account Name | Debit | Credit |
|--------------|------------------------------------|--------|--------|
| September 30 | | | |
| | Wages expense | 749.20 | |
| | FICA Warehouse expense | 420.75 | |
| | Payroll taxes | 80.09 | |
| | Worker Insurance | 85.79 | |
| | 401k plan | 35.14 | |
| | Holiday, Vacation, Sick days | 212.24 | |
| | -FICA Tax payable | | 420.75 |
| | -State withholding taxes payable | | 21.89 |
| | -Federal withholding taxes payable | | 32.55 |
| | -Social security taxes payable | | 25.65 |
| | -Worker Insurance | | 85.79 |
| | -401k payable | | 35.14 |
| | -Holiday, Vacation, Sick days | | 212.24 |
| | -Medicare taxes payable | | 7.63 |
| | -Cash | | 741.57 |

To record payroll.

Payroll Accrual Journal Entry Example

Douglas W. Kurz

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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Accounting for Payroll Steven M. Bragg, 2015-05-14 A one stop resource for setting up or improving an existing payroll system The most comprehensive resource available on the subject Accounting for Payroll A Comprehensive Guide provides up to date information to enable users to handle payroll accounting in the most cost effective manner From creating a system from scratch to setting up a payroll department to record keeping and journal entries Accounting for Payroll provides the most authoritative information on the entire payroll process Ideal for anyone new to the payroll system or as a skill honing tool for those already immersed in the field this hands on reference provides step by step instructions for setting up a well organized payroll system or improving an existing one *Intermediate Accounting For Dummies* Maire

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