

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.

Sample Payroll Spreadsheet Journal Entries

Donald E. Kieso



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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 *QuickBooks 2010* Leslie Capachietti, 2009-10 The latest edition of the top selling book in the QuickBooks category QuickBooks 2010 The Official Guide is the only Intuit authorized book on the number one financial software for business *Bookkeeping Basics* Lisa M. Venkatrathnam, Debra L Ruegg, 2003-03-15 Bookkeeping Basics No trained bookkeeper on staff No problem Many nonprofits don't have a trained bookkeeper on staff This crucial function goes to whoever has the time and the willingness to do it Lack of accounting training or background is not only frustrating for the individual but also potentially risky for the nonprofit Bookkeeping Basics will enable you to successfully meet the basic bookkeeping requirements of your organization It gives you the knowledge and skills to track the financial activity of your nonprofit in a way that brings order out of chaos safeguards the organization's assets and provides useful information for making sound decisions Clearly defines what you most need to know In plain language the book explains concepts and processes you most need to know including single versus double entry bookkeeping cash versus accrual basis accounting posting financial transactions keeping a paper trail of source documents preparing a trial balance creating financial statements establishing internal controls preparing for your annual audit and closing out your fiscal year Step by step instructions clear definitions of terms and detailed examples help you put concepts into actions Reproducible forms include an accounts payable register accounts receivable register accounts receivable register general ledger financial summary form grant tracking form internal controls activity flow chart and an audit preparation checklist Bottom line If you're the bookkeeper for your nonprofit by choice or default this book is for you Accounting Policies and Procedures Manual Steven M. Bragg, 2012-06-19 Now in a fifth edition Accounting Policies and Procedures Manual A Blueprint for Running an Effective and Efficient Department is a how to guide on creating an effective and efficient accounting department policies and procedures manual Written by Steven Bragg the foremost authority in accounting and controllership issues the new edition includes A new complimentary Web site providing readers with the foundation for creating or enhancing their accounting department policies and procedures manual More coverage of accounting procedures including inventory billing cash receipts pricing order entry credit collections sales returns capital budgeting cash forecasting payroll and closing the books Accounting Policies and Procedures Manual is the tool every accounting department needs to regularize and

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