

Payroll Accounting Practice Questions

1. Prepare the payroll register based on the data below and the entry to record this payroll in the company's General Ledger.

Assume that Income Tax is 20%, Canada Pension is 5% and Employment Insurance is 7%, of the net wage, for each employee.

| | | | Income Tax | CPP | EI | Net Pay |
|------------|------------|-------|---------------|-----|-----|---------|
| Mary Brown | Gross Wage | \$500 | 100 | 25 | 35 | 340 |
| Jack Smith | Gross Wage | \$400 | 80 | 20 | 28 | 272 |
| Tom Jones | Gross Wage | \$600 | 120 | 30 | 42 | 408 |
| | | 1500 | 300 | 75 | 105 | 1020 |

Prove It Test Answers Payroll

J. Daniel Couger, Fred R. McFadden



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Payroll Answer Book Deborah Ellis Timberlake, 2019-05-16 Payroll Answer Book Payroll Answer Book gives payroll professionals guidance on what steps they need to take to comply with the laws and regulations governing payroll The Q A format helps you quickly and easily find answers to all of your employees payroll questions From both a legal and practical standpoint broad and deep coverage is given to Payroll implications of the wage and hour law How to handle the federal employment taxation of benefits offered to employees Computing and paying payroll taxes How to handle garnishments and other deductions How to determine whether workers are employees or independent contractors What records must be kept What the benefits and disadvantages of direct deposit of employees wages are How to treat sick pay How to handle a merger or acquisition What to ask when employees work abroad In addition to answering the full range of payroll questions the Payroll Answer Book contains abundant examples that illustrate necessary calculations The 2019 Edition of Payroll Answer Book has been updated to include How to complete the 2018 W 2 Form Requirements under the Protecting Americans from Tax Hikes PATH Act provisions that are in effect for 2016 Forms W 2 A new safe harbor for de minimis errors Revised due dates for forms Budget proposals for 2018 affecting unemployment Additional analysis about the method of acquisition of a predecessor s property being material And much more Previous Edition Payroll Answer Book 2018 Edition ISBN

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