

PAYROLL ACCOUNTING

Bieg Toland

TEST 1

NAME:	_____
DATE:	_____
PERIOD:	_____
SCORE:	_____

1. The following information pertains to the payroll of the employees of Bieg Toland for the month of January 2024. The company's fiscal year ends on December 31, 2024.

	Amount	Debit	Credit
1. Gross salaries and wages	10,000		
2. Federal income tax withheld	1,000		
3. State income tax withheld	500		
4. Social Security tax withheld	600		
5. Medicare tax withheld	300		
6. Health insurance premium	200		
7. Life insurance premium	100		
8. Union dues	100		
9. Net pay	6,500		
10. Employer's Social Security tax	300		
11. Employer's Medicare tax	150		
12. Employer's health insurance premium	100		
13. Employer's life insurance premium	50		
14. Employer's union dues	50		
15. Total payroll expense	12,900		

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Payroll Accounting Billy Lewis Keeling, Bernard J. Bieg, 1982 **Payroll Accounting** Bernard J. Bieg, 2017 *Payroll Accounting 2023* Bernard J. Bieg, Judith A. Toland, 2022-11-14 Master today's concepts and the skills needed to calculate payroll, complete payroll taxes and prepare payroll records and reports with Bieg Toland's market leading PAYROLL ACCOUNTING 2023. You gain first hand experience and the foundation needed as you work with the latest payroll laws and developments. This edition focuses on practical applications rather than theory as you complete exercises by hand and using Excel. The latest detailed examples and real business applications demonstrate the importance of skills you are learning. Each example or illustration corresponds to a specific problem so you can easily follow steps to solve the problem. An updated final project lets you apply what you've learned as a payroll accountant. This edition also helps you prepare for Fundamental Payroll Certification (FPC) from the American Payroll Association. CengageNOWv2 digital resources and videos are also available to strengthen your understanding and success in working with payroll accounting. **Solutions Manual Test Bank**

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