

## **PAYROLL**

- **Employee**- any individual who is a recipient of salaries and wages.
- **Employer**- a person for whom an individual performs or performed any services.
- **Payroll**- refers to the total amount paid to employees for services provided during a period.
- **Payroll period**- a period which an employer ordinarily makes payment of salaries or wages to the employees.
- **Payroll System**- is the system developed and utilized by the entity to make payroll accounting accurate and timely.
  - **Timecards**- used to record and maintain the employees work-hours or daily arrival and departure time during a particular payroll period.
  - **Payroll Register**- special journal showing the payroll data organized by the entity in each period.
  - **Employee Earning Record**- detailed records of earnings and withholdings for each employee.
  - **Pay Slip**- prepared for each employee if payments of salaries or wages are made in cash.
  - **Check**- Most employers with a large number of employees use a special account to disburse paychecks to employees
  - **Automated Teller Machine** the bank is simply notified of the amounts to be credited to the account to the account of each employee.
- **Salaries or Wages**- all remuneration paid for services performed by an employee for his employer.
  - **Salary**- applied to managerial, supervisory and administrative service.
    - The rate of salary is expressed in terms of a month or a year.
  - **Wages**- referred to remuneration for skilled or unskilled labor.
    - The rates are stated on an hourly or piecemeal basis.
- **Gross Pay**- the total earnings of an employee for a payroll period before taxes and other deductions are taken out.
  - Salaries or wages means all enumerations paid for services performed by an employee for his employer, including the cash value of all remuneration paid in any medium other than cash.

# Payroll Course Study Guide

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**The National Guide to Educational Credit for Training Programs** American Council on Education,2005 Highlights over 6 000 educational programs offered by business labor unions schools training suppliers professional and voluntary associations and government agencies

**Payroll Certification Guide** Dee Nelson,2010-01-01

**Naval Training Bulletin** ,1953

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**Business Management, Study Guide** Hal B. Pickle,Royce L. Abrahamson,1990-03-29 This Fifth Edition retains the practice

oriented approach and informal writing style that made the previous editions so popular Presents the techniques and methods used in the day to day running of a small business enterprise with updated and extended coverage of the business plan and the growing use of microcomputers Other topics include franchising operations marketing and the role of the government Certification and Accreditation Programs Directory Michael A. Paré,1996 Providing detailed profiles on certification and accreditation programmes in the US this book includes information on certification and accreditation programmes that denote skill level professionalism accomplishment and excellence The Macmillan Guide to Correspondence Study Modoc Press,1996 **Accounting Principles, Study Guide Volume 1** Jerry J. Weygandt,Donald E. Kieso,Walter G. Kell,1993-01-26 Actively involves students in the learning process ensuring that they understand the why as well as the how Not only covers traditional and managerial issues but also will prepare students for accounting in the 21st century Features an extensive developmental review process a greater range of end of chapter information plus an integrated supplements package **The Accountants Digest** Leland Lawrence Briggs,1955 *Study Guide to Managerial Ch 12-25* Brubeck,Charles T. Horngren,2007-04-03 **CPA Examination Review: Outlines and study guides** Irvin N. Gleim,1977 *Business Education Forum* ,1964 *The Oryx Guide to Distance Learning* William E. Burgess,1997 Provides informative descriptions of 4 200 media assisted courses offered by 420 accredited postsecondary institutions in the United States The courses are organized by state and then by institution Each entry includes institution address telephone and fax numbers geographic access area descriptions of the courses and delivery methods and information about accreditation admission requirements tuition credit awarded grade exam system and library services New to the second edition are 130 new institutions World Wide Web URLs e mail addresses and subject index cross references Annotation copyrighted by Book News Inc Portland OR **Business Education (UBEA) Forum** ,1948 **Business and Office Education: Instructional Materials** ,1972 **Job Hunters' Sourcebook** Amy Darga,2002 Here is the essential updated resource job seekers need to develop a complete strategy for their job searches Alphabetically arranged by career the Sourcebook lists sources of help wanted ads employer directories employment agencies placement services electronic resources and other information sources for 206 specific careers New profiles on high profile careers such as computer and information systems manager desktop publisher and industrial production manager have been added as well Also included are helpful e mail and Web site addresses along with new information on governmental agencies and legal topics to further assist users in their searches

**El-Hi Textbooks in Print** ,1984

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In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Payroll Course Study Guide**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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