

# PAYROLL ACCOUNTING

## Bieg Toland

TEST 1

NAME:	DATE:
NAME:	DATE:
INSTRUCTIONS:	
1. Read the instructions carefully.	
2. Write your answers in the space provided.	
3. Show all work.	

1. Read the instructions carefully. Write your answers in the space provided. Show all work.

Account	Debit	Credit
1. Salaries Expense	100.00	
2. Salaries Payable		100.00
3. Social Security Expense	12.00	
4. Social Security Payable		12.00
5. Medicare Expense	3.00	
6. Medicare Payable		3.00
7. Federal Income Tax Expense	20.00	
8. Federal Income Tax Payable		20.00
9. State Income Tax Expense	5.00	
10. State Income Tax Payable		5.00
11. Unemployment Tax Expense	2.00	
12. Unemployment Tax Payable		2.00
13. Cash		60.00
14. Total	142.00	142.00

# Payroll Accounting Bieg Toland 2014

**Bernard J. Bieg, Judith Toland**



## **Payroll Accounting Bieg Toland 2014:**

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