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CHAPTER 3

Learning Objectives

After studying this chapter, students should be able to:

1. Identify, for social security purposes, those persons covered under the law and those services that make up employment.
2. Identify the types of compensation that are defined as wages.
3. Apply the current tax rates and wage base for FICA and SECA purposes.
4. Describe the different requirements and procedures for depositing FICA taxes and income taxes withheld from employees' wages.
5. Complete Form 941, Employer's Quarterly Federal Tax Return.

Contents

Chapter 3 outline:

LEARNING OBJECTIVES

COVERAGE UNDER FICA

Employer

Employee

Occupations Specifically Covered by FICA

Government Employees

International Agreements

Family Employment

Household Employee

Exempt Employees

Voluntary Coverage

Independent Contractor

Payroll Accounting 2015 Bieg Solution Manual

Bernard J. Bieg, Judith A. Toland

Payroll Accounting 2015 Bieg Solution Manual:

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Bernard J. Bieg,Billy Lewis Keeling,1993 **Payroll Accounting 2015** Jeanette Landin,Paulette Schirmer,2014-09-19 Payroll Accounting 2015 is designed to fit the needs of terms as short as three weeks and as long as 15 weeks The instructor may choose to assign the exercise sets found at the end of each chapter the Continuing Payroll Project in each chapter or the Comprehensive Project that encompasses an entire quarter of payroll accounting We designed the content to give instructors flexibility in their curriculum design by offering many options for formative and summative assessment We are proud of what we have accomplished with this text and strongly believe that we have taken payroll accounting education to a higher level of rigor The content of Payroll Accounting 2015 is rich in its detail yet readily understandable by students who may have little or no prior accounting information We ve provided materials that allow readers to learn about payroll within the context of their own state s legal framework and links in Appendix F to each state s revenue department to facilitate specific learning We hope that you enjoy reading and learning from this text as much as we enjoyed writing it Payroll Accounting Billy Lewis Keeling,Bernard J. Bieg,1983 *Sm/Tb/Im Payroll Accounting* Bieg,2002-12-01 **Sage 50 Payroll 2015/2016**

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leading payroll software Additionally CengageNOW software is available to help you assign and grade student work New for this edition the Cengage Learning Payroll Accounting Software is available online within CengageNOW CengageNow offers a way to automatically grade homework assignments online and give students the feedback and guidance they need to go further with their coursework Robust instructor resources ensure that you can easily and thoroughly present today's payroll laws and practices to prepare your students for success now and throughout their careers

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Payroll Accounting 2015 Bieg Solution Manual Book Review: Unveiling the Magic of Language

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 actually remarkable. This extraordinary book, aptly titled "**Payroll Accounting 2015 Bieg Solution Manual**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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