Table of Contents

Preface	vii	CHAPTER 2	
CHAPTER 1		Calculating Employee Pay	43
Processing a New Employee	1	Pay Periods and Workweeks	45
The Employee Paystub Summary of Tax Rates The Fair Labor Standards Act The Federal Minimum Wage Calculating Overtime Wages Child Labor Restrictions Circular E and Form SS-4 Employer Identification Number Hiring an Employee The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 Form SS-5 Form W-4 Additional Hiring Considerations The Immigration Reform and Control Act of 1986 Form I-9 General Payroll Topics Workers' Compensation Insurance	3 4 5 5 6 7 8 9 14 14 14 16 22 22 22 30 30	Pay Period Options Defining the Workweek Wage Determination Issues The Equal Pay Act of 1963 (EPA) State Minimum Wages Time Cards Salaries and Wages Calculating Overtime Pay Converting to Hourly Rates Weekly Wage Conversions Annual Salary Conversions Commissions, Bonuses, and Incentive Plans Paying Commissions Awarding Bonuses Offering Incentive Plans Alternative Pay Considerations Self-Employment Income Tipped Employees Utilizing Piecework Systems	45 46 48 49 49 52 52 54 55 56 60 63 63 64
Payroll Certifications Utilizing a Payroll Service Employee Earnings Record Self-Assessment Practice Set A Practice Set B Continuing Payroll Problem Critical Thinking	30 31 31 33 35 37 40 41	Payroll Register Self-Assessment Practice Set A Practice Set B Continuing Payroll Problem Critical Thinking	67 72 74 75 84 85

CHAPTER 3

Deductions from Employee Earnings	Federal and State Income Tax Withholding	87	Federal and State Unemployment Taxes	159
Mandatory Deductions Voluntary Deductions Obstinguishing Between Gross Pay and Taxable Pay Distinguishing Between Gross Pay and Taxable Pay Obstinguishing Matching Obstinguishing Carlos (Imployer Portion) Obstinguishing Matching Opstinguishing Opstinguishin	Deductions from Employee Earnings	89	Federal Unemployment Tax (FUTA)	161
Voluntary Deductions Distinguishing Between Gross Pay and Taxable Pay 90 Edeatal Income Tax Withholding 92 State Unemployment Tax (SUTA) 165 Federal Income Tax Withholding 92 State Unemployment Tax (SUTA) 165 Federal Income Tax Withholding 92 Matching Social Security and Medicare Tax 166 Accounting for Payroll (Employer Portion) 166 Matching Social Security and Medicare Tax 167 Matching Social Security and Medicare Tax 177 Form 1099 Nonemployee Compensation 177 177 Form 1099 Nonemployee Compensation 178 Form 1099 Nonemployee Compensation 178 Form 1099 Nonemployee Compensation 179 Form 1096 Compens	- '		± ,	
Distinguishing Between Gross Pay and Taxable Pay 90 State Unemployment Tax (SUTA) 165 Federal Income Tax Withholding 92 SUTA Experience Rating 165 The Wage Bracket Method (Pre-2020 Form W-4) 93 Matching Social Security and Medicare Tax 165 The Percentage Method (Pre-2020 Form W-4) 96 Accounting for Payroll (Employer Portion) 168 Nonemployee Compensation 170 Independent Contractors 177 The Percentage Method (Pre-2020 Form W-4) 103 Form W-9 173 Other Federal Income Tax Withholding 109 Form 1099 - NEC 177 Considerations 108 Form 1099 - NEC 177 State Income Tax Withholding 109 Statutory Nonemployees 178 Self-Assessment 116 Self-Assessment 186 Fractice Set A 117 Practice Set A 187 Practice Set A 117 Practice Set A 187 Practice Set B 122 Continuing Payroll Problem 128 The Social Security Tax 131 The Social Security Tax 132 The Social Security Wage Base 131 The Social Security Wage Base 131 The Social Security Wage Base 131 The Social Security Tax 132 Additional Medicare Tax 135 Form 941 (Employer's Quarterly Federal Tax Return) 196 Medicare Tax 135 Form 1099 - NEC 177 Practice Set A 178 Practice Set A 188 Practice Set A 189 Practice Set A 117 Practice Set B 180 Practice Set A 180 Practice Set B 120 Continuing Payroll Problem 188 Taxable Earnings for Social Security Tax 132 The Electronic Federal Tax Payments 197 Medicare Tax 135 Form 941 (Employer's Quarterly Federal Tax Return) 196 Medicare Tax 135 Form 941 (Employer's Quarterly Federal Tax Return) 196 Medicare Tax 136 Practice Set A 197 Medicare Tax 137 Practice Set A 197 Medicare Tax 138 Form 941 (Employer's Annual Federal Tax Payment System 197 Medicare Tax 136 Practice Set A 197 Medicare Tax 137 Medicare Tax 197 Medicare	•			
Federal Income Tax Withholding			·	
The Wage Bracket Method (Pre 2020 Form W-4) 93 Matching Social Security and Medicare Tax 167 The Wage-Bracket Method (2020 Form W-4) 96 Accounting for Payroll (Employer Portion) 168 The Percentage Method (2020 Form W-4) 102 Independent Contractors 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Percentage Method (2020 Form W-4) 103 Form W-9 177 The Self-Braployment Tax Withholding 109 Statutory Monemployment Set (SECA) 178 Self-Assessment 188 Form Self-Assessment 188 Form Self-Assessment 188 Form Self-Assessment 188 Form Self-Assessment 189 The Self-Assessment 189			- ·	
The Wage-Bracket Method (2020 Form W-4) 96 The Percentage Method The Percentage Method (Pre-2020 Form W-4) 102 The Percentage Method (Pre-2020 Form W-4) 103 The Percentage Method (2020 Form W-4) 107 The Percentage Method (2020 Form W-4) (Set Be	<u>o</u>		2 0	
The Percentage Method (Pre-2020 Form W-4) 102 Independent Contractors 177. The Percentage Method (Pre-2020 Form W-4) 102 Independent Contractors 177. The Percentage Method (2020 Form W-4) 103 Form W-9 177. Other Federal Income Tax Withholding 109 Form 1099 NEC 178. State Income Tax Withholding 109 Statutory Nonemployees 178. State Income Tax Withholding 109 Statutory Nonemployees 178. Self-Assessment 105 Practice Set A 186. Self-Assessment 115 Practice Set A 186. Practice Set A 117 Practice Set A 186. Continuing Payroll Problem 127 Continuing Payroll Problem 188. CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 Submitting Unemployment Tax Payments 199. CHAPTER 6 Periodic and Year-End Payroll Reporting 199. Accounting for Payroll (Periodic Entries) 199. Accounting For Social Security Tax 132 Intellection 1994 (Employer's Quarterly Federal Tax Return) 1994 (Employer's Quarterly Federal Tax Return) 1994 (Employer's Annual Federal 1994 (Employer's Extern)) 1994 (Employer's Annual Federal 1994 (Employer's Extern)) 1994 (Employer's Annual Federal 1994 (Employer's Extern)) 1994 (Emp	_			
The Percentage Method (Pre-2020 Form W-4)	_			
The Percentage Method (2020 Form W-4)	· ·		± , ±	
Other Federal Income Tax Withholding Considerations 108 Form 1099-NEC 173 Form 1096 174 Form 1096 175 State Income Tax Withholding 109 Local Income Tax Withholding 109 Statutory Nonemployees 175 Statutory Nonemployees 176 Self-Assessment 115 Practice Set A 118 Practice Set B 119 Practice Set B 120 Continuing Payroll Problem 127 Critical Thinking 128 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 The Social Security Wage Base 131 The Social Security Wage Base 131 Todation Social Security Tax 132 The Social Security Tax 133 Calculating Social Security Tax 134 Medicare Tax Additional Medicare Tax Additional Withholding Tax Considerations 135 Vage Garnishments 136 Charitable Contributing to Retirement Plans 137 Wage Garnishments 138 Continuing Payroll Register 140 Completing the Payroll Register 141 Contribuling to Retirement Plans 140 Completing the Payroll Register 141 Continuing Payroll Problem 153 Continuing Payroll Register 142 Continuing Payroll Problem 154 Continuing Payroll Problem 175 Critical Thinking 186 Form 1099-NEC The Set A 187 The Self-Assessment 188 Form 1099-NEC The Set A 188 Form 1099-NEC The Self-Employment Contributions Act (SECA) 178 The Self-Assessment 188 Form 1099-New Contributions Act (SECA) 178 The Self-Assessment 188 Form 1099-New Contributions Act (SECA) 178 The Self-Assessment 188 Form 1099-New Contributions Act (SECA) 178 The Self-Assessment 188 Form 1099-New Contributions Act (SECA) 178 The Self-Assessment 188 Form 1099-New Contributions Act (SECA) 178 The Self-Assessment 196 Form W-2 (Wage and Tax Statement) 206 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 230 Continuing Payroll Problem 231 Continuing Payroll Problem 232 Continuing Payroll Problem 233 Continuing Payroll Problem 234 Continuing Payroll Problem 235 Continuing Payroll Problem 236 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 240 Critical Thinking	_		-	
Considerations 108 Form 1096 174 State Income Tax Withholding 109 The Self-Employment Contributions Act (SECA) 178 Local Income Tax Withholding 109 Statutory Nonemployees 175 The Payroll Register 110 Self-Assessment 188 Self-Assessment 115 Practice Set A 188 Practice Set A 117 Practice Set A 188 Practice Set B 122 Continuing Payroll Problem 188 Continuing Payroll Problem 127 Critical Thinking 128 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 Submitting Unemployment Tax Payments 199 Taxable Barnings for Social Security Tax 132 Submitting Unemployment Tax Payments 199 Calculating Social Security Tax 132 The Electronic Pederal Tax Payments 199 Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 Unemployment Tax Return) 206 Wage Garnishments 138 Form 941 (Connain Tax Return) 206 Wage Garnishments 138 Form W-2 (Wage and Tax Statement) 219 Cafeteria Plans 140 Self-Assessment 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 235 Completing Tax Payroll Register 142 Critical Thinking 235 Completing Tax Payroll Register 142 Critical Thinking 235 Continuing Payroll Problem 153 Completing Tax Payroll Register 142 Critical Thinking 235 Continuing Payroll Problem 153	_	100		
State Income Tax Withholding Local Income Tax Income Tax Local Local Income Tax Withholding Local Income Tax Income Local Local Income Tax Withholding Local Income Tax Income Local Local Income	e e e e e e e e e e e e e e e e e e e	108		
Local Income Tax Withholding The Payroll Register 110 Self-Assessment 115 Practice Set A 117 Practice Set A 118 Practice Set A 119 Practice Set B 120 Continuing Payroll Problem 127 Critical Thinking 128 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 Submitting Unemployment Tax Payments 194 Accounting For Payroll (Periodic Entries) 195 Accounting For Payroll (Periodic Entries) 196 Accounting for Payroll (Periodic Entries) 197 Accounting for Payroll (Periodic Entries) 198 Accounting for Payroll (Periodic Entries) 199 Accounting for Payroll (Periodic Entries) 190 Accounting for Payroll (Periodic Entries) 190 Accounting for Payroll (Periodic Entries) 191 Accounting for Payroll (Periodic Entries) 192 Accounting for Payroll (Periodic Entries) 193 Submitting Unemployment Tax Payments 194 Voluntary Withholding Payments 195 Form 941 (Employer's Quarterly Federal Tax Return) 196 Additional Medicare Tax 197 Form 941 Rounding Considerations 198 Additional Withholding Tax Considerations 198 Additional Withholding Tax Considerations 199 Accounting for Payroll (Periodic Entries) 190 Accounting				
The Payroll Register 110 Self-Assessment 186 Self-Assessment 115 Practice Set A 187 Practice Set A 117 Practice Set B 188 Practice Set B 122 Continuing Payroll Problem 188 Continuing Payroll Problem 127 Critical Thinking 199 Critical Thinking 128 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 Submitting Unemployment Tax Payments 199 Taxable Earnings for Social Security Tax 132 The Social Security Tax 135 Form 941 (Employer's Quarterly Federal Tax Payments 199 Calculating Social Security Tax 135 Form 941 Rounding Considerations 200 Additional Medicare Tax 135 Form 941 Rounding Considerations 200 Additional Withholding Tax Considerations 137 Form 940 (Employer's Annual Federal Tax Statement) 201 State Disability Insurance 137 Unemployment Tax Return) 201 Contributing to Retirement Plans 138 Form W-2 (Wage and Tax Statement) 216 Cafeteria Plans 140 Practice Set A 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Continuing Payroll Problem 157	_		- •	
Self-Assessment Practice Set A Practice Set A Practice Set B Practice Set A Practice Set B	_		,	
Practice Set A Practice Set B 122 Continuing Payroll Problem 188 Continuing Payroll Problem 127 Critical Thinking 198 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax 131 Submitting Unemployment Tax Payments 199 Voluntary Withholding Payroll Security Tax 132 Calculating Social Security Tax 132 The Electronic Federal Tax Payments 199 Additional Medicare Tax 135 Form 941 (Employer's Quarterly Federal Tax Return) 199 Additional Mithholding Tax Considerations 137 Form 940 (Employer's Annual Federal Contributing to Retirement Plans 138 Form W-3 (Wage and Tax Statement) 209 Additional Medicare Tax 139 Continuing To Retirement Plans 139 Form W-3 (Wage and Tax Statement) 200 Cafeteria Plans 140 Self-Assessment 140 Practice Set A Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	, 0			
Practice Set B Continuing Payroll Problem Critical Thinking 128 CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax The Social Security Wage Base Taxable Earnings for Social Security Tax Calculating Social Security Tax 131 Calculating Social Security Tax 132 Calculating Social Security Tax 133 Medicare Tax Additional Medicare Tax Additional Withholding Tax Considerations State Disability Insurance 137 State Disability Insurance 138 Contributing to Retirement Plans Contributing to Retirement Plans Cafeteria Plans Charitable Contributions, Union Dues, and Insurance Premiums 141 Completing the Payroll (Employee Portion) Self-Assessment 148 Practice Set B Continuing Payroll Problem 157 Critical Thinking CHAPTER 6 Periodic and Year-End Payroll Reporting Periodic and Year-End Payroll Reporting 199 Accounting for Payroll (Periodic Entries) 190 Accounting Unemployment Tax Payments 190 Form 941 (Employer's Quarterly Federal Tax Return) 190 Considerations 190 Continuing Payroll Federal Tax Return) 190 Continuing Payroll Federal Tax Payment System 190 Quarterly State Payroll Forms 190 Considerations 190 Considerat				
Continuing Payroll Problem Critical Thinking CHAPTER 4 FICA Taxes and Voluntary Deductions Social Security Tax The Social Security Wage Base Taxable Earnings for Social Security Tax Calculating Social Security Tax 131 Calculating Social Security Tax 132 Calditional Medicare Tax Additional Medicare Tax Additional Withholding Tax Considerations State Disability Insurance Wage Garnishments Contributing to Retirement Plans Cafteria Plans Contributing to Retirement Plans Cafteria Plans Completing the Payroll Register Accounting for Payroll (Periodic Entries) 193 Accounting for Payroll (Periodic Entries) 194 Accounting for Payroll (Periodic Entries) 195 Accounting for Payroll (Periodic Entries) 195 Accounting Unemployment Tax Payments 196 Accounting Unemployment Tax Payments 197 Form 941 (Employer's Quarterly Federal Tax Return) 196 Form 941 (Employer's Quarterly Federal Tax Return) 197 Form 941 Rounding Considerations 204 Additional Medicare Tax 135 Quarterly State Payroll Forms 204 Completing the Return 205 Contributing to Retirement Plans 136 Contributing to Retirement Plans 137 Continuing Payroll Problem 236 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 230 Continuing Payroll Problem 230 Continuing Payroll Problem 231 Continuing Payroll Problem 232 Continuing Payroll Problem 233 Continuing Payroll Problem 234 Continuing Payroll Problem 235 Continuing Payroll Problem 236 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 230 Continuing Payroll Problem 230 Continuing Payroll Problem 231 Continuing Payroll Problem 235 Continuing Payroll Problem 236 Continuing Payroll Problem 237 Continuing Payroll Problem				
CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax The Social Security Wage Base Taxable Earnings for Social Security Tax Calculating Social Security Tax 131 Calculating Social Security Tax 132 Calculating Social Security Tax 133 Medicare Tax Additional Medicare Tax Additional Withholding Tax Considerations State Disability Insurance Wage Garnishments Contributing to Retirement Plans Cafteria Plans Dependent Care Benefits Charitable Contributions, Union Dues, and Insurance Premiums Completing the Payroll (Employee Portion) Self-Assessment 148 Continuing Payroll Problem 157 CHAPTER 6 Periodic and Year-End Payroll Reporting Payroll Reporting 191 Accounting for Payroll (Periodic Entries) 192 Accounting for Payroll (Periodic Entries) 193 Accounting Insurance Insurance Insuranting Unemployment Tax Payments 194 Countributing Unemployment Tax Payments 195 Form 941 (Employer's Quarterly Federal Tax Return) 196 Form 941 (Employer's Quarterly Federal Tax Return) 197 The Electronic Federal Tax Payment System 197 Form 941 (Employer's Annual Federal 197 Cuarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 Unemployment Tax Return) 208 Form W-2 (Wage and Tax Statement) 216 Form W-3 (Transmittal of Wage and Tax Statements) 227 Cafteria Plans 140 Self-Assessment 228 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 230 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem 230 Continuing Payroll Problem 230 Continuing Payroll Problem 230 Continuing Payroll Problem 237 Continuing Payroll Problem 238 Continuing Payroll Problem 239 Continuing Payroll Problem				
CHAPTER 4 FICA Taxes and Voluntary Deductions 129 Social Security Tax The Social Security Wage Base Taxable Earnings for Social Security Tax 131 Calculating Social Security Tax 132 Form 941 (Employer's Quarterly Federal Tax Return) Medicare Tax 135 Additional Medicare Tax 136 Sudmitting Unemployment Tax Payments 197 The Electronic Federal Tax Payments 198 Medicare Tax 139 Additional Medicare Tax 130 Additional Withholding Tax Considerations 137 State Disability Insurance 138 Sudmitting Unemployment Tax Payments 198 Torm 941 (Employer's Quarterly Federal Tax Return) 198 Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 Form 940 (Employer's Annual Federal 138 State Disability Insurance 137 Unemployment Tax Return) 208 Cafeteria Plans 138 Form W-2 (Wage and Tax Statement) 216 Cafeteria Plans 140 Self-Assessment 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Accounting for Payroll (Employee Portion) 146 Practice Set A 150 Practice Set A 150 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157			Critical minking	130
Accounting for Payroll (Periodic Entries) Social Security Tax 131 Submitting Unemployment Tax Payments 194 The Social Security Wage Base 131 Voluntary Withholding Payments 195 Calculating Social Security Tax 132 Form 941 (Employer's Quarterly Federal Tax Return) 196 Calculating Social Security Tax 135 Form 941 Rounding Considerations 197 Medicare Tax 135 Quarterly State Payroll Forms 198 Additional Medicare Tax 135 Quarterly State Payroll Forms 198 Additional Withholding Tax Considerations 137 Form 940 (Employer's Annual Federal 138 Form W-2 (Wage and Tax Statement) 139 Contributing to Retirement Plans 138 Form W-2 (Wage and Tax Statement) 139 Cafeteria Plans 140 Self-Assessment 140 Self-Assessment 141 Continuing Payroll Problem 142 Completing the Payroll Register 144 Continuing Payroll Problem 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157			Periodic and Year-End Payrol	
Social Security Tax The Social Security Wage Base 131 Voluntary Withholding Payments 194 Taxable Earnings for Social Security Tax 132 Form 941 (Employer's Quarterly Federal Tax Return) 196 Calculating Social Security Tax 132 The Electronic Federal Tax Payment System 197 Medicare Tax 135 Form 941 Rounding Considerations 204 Additional Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 State Disability Insurance 137 Unemployment Tax Return) 208 Wage Garnishments 138 Form W-2 (Wage and Tax Statement) 216 Contributing to Retirement Plans 138 Cafeteria Plans 140 Self-Assessment 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 236 Completing the Payroll Register 142 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	Deductions	129		
The Social Security Wage Base 131 Voluntary Withholding Payments 195 Taxable Earnings for Social Security Tax 132 Form 941 (Employer's Quarterly Federal Tax Return) 196 Calculating Social Security Tax 132 The Electronic Federal Tax Payment System 197 Medicare Tax 135 Form 941 Rounding Considerations 204 Additional Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 Form 940 (Employer's Annual Federal State Disability Insurance 137 Unemployment Tax Return) 208 Wage Garnishments 138 Form W-2 (Wage and Tax Statement) 216 Contributing to Retirement Plans 138 Form W-3 (Transmittal of Wage and Tax Statements) 227 Cafeteria Plans 140 Self-Assessment 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	Social Security Tax	131	,	
Taxable Earnings for Social Security Tax Calculating Social Security Tax 132 The Electronic Federal Tax Payment System 193 Medicare Tax 135 Form 941 Rounding Considerations 204 Additional Medicare Tax 135 Additional Withholding Tax Considerations 137 State Disability Insurance 138 Wage Garnishments 138 Contributing to Retirement Plans 138 Charitable Contributions, Union Dues, and Insurance Premiums 140 Charitable Contributions, Union Dues, and Insurance Premiums 141 Completing the Payroll Register 142 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A Practice Set B 153 Continuing Payroll Problem 157 Form 941 (Employer's Quarterly Federal Tax Return) 194 The Electronic Federal Tax Payment System 195 Torm 941 Rounding Considerations 204 The Electronic Federal Tax Payment System 195 Torm 941 Rounding Considerations 204 The Electronic Federal Tax Payment System 195 Torm 941 Rounding Considerations 204 The Electronic Federal Tax Payment System 204 The Electronic Federal Tax Payment System 204 Torm 941 Rounding Considerations 204 The Electronic Federal Tax Payment System 204 Torm 940 (Employer's Annual Federal 204 Torm 940 (Employer's Annual Federal 204 Torm 940 (Employer's Annual Federal 205 Torm 940 (Employer's Annual Federal 206 Torm 940 (Employer's Annual Federal 207 Torm 940 (Employer's Annual Federal 208 Torm 941 (Nonual Federal 208 Torm 941 (No	•			
Calculating Social Security Tax 132 The Electronic Federal Tax Payment System 197 Medicare Tax 135 Form 941 Rounding Considerations 204 Additional Medicare Tax 135 Quarterly State Payroll Forms 204 Additional Withholding Tax Considerations 137 Form 940 (Employer's Annual Federal State Disability Insurance 138 Form W-2 (Wage and Tax Statement) 218 Contributing to Retirement Plans 138 Form W-2 (Wage and Tax Statement) 229 Cafeteria Plans 140 Self-Assessment 240 Practice Set A Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 242 Critical Thinking 243 Continuing for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A Practice Set B Continuing Payroll Problem 157				
Medicare Tax135Form 941 Rounding Considerations204Additional Medicare Tax135Quarterly State Payroll Forms204Additional Withholding Tax Considerations137Form 940 (Employer's Annual FederalState Disability Insurance137Unemployment Tax Return)208Wage Garnishments138Form W-2 (Wage and Tax Statement)216Contributing to Retirement Plans138Form W-3 (Transmittal of Wage and Tax Statements)222Cafeteria Plans140Self-Assessment226Dependent Care Benefits140Practice Set A228Charitable Contributions, Union Dues, and Insurance PremiumsPractice Set B231Completing the Payroll Register142Continuing Payroll Problem235Accounting for Payroll (Employee Portion)146Self-Assessment148Critical Thinking237Practice Set B150Practice Set B153Continuing Payroll Problem157			- · · · · · · · · · · · · · · · · · · ·	
Additional Medicare Tax Additional Withholding Tax Considerations State Disability Insurance State Disability Insurance Wage Garnishments Contributing to Retirement Plans Cafeteria Plans Dependent Care Benefits Charitable Contributions, Union Dues, and Insurance Premiums Completing the Payroll Register Accounting for Payroll (Employee Portion) Self-Assessment 148 Practice Set A Practice Set B Continuing Payroll Problem 157 Devard Care Benefits 148 Practice Set B Continuing Payroll Problem 157			·	
Additional Withholding Tax Considerations State Disability Insurance Wage Garnishments Contributing to Retirement Plans Cafeteria Plans Dependent Care Benefits Charitable Contributions, Union Dues, and Insurance Premiums Completing the Payroll Register Accounting for Payroll (Employee Portion) Self-Assessment 148 Practice Set A Practice Set B Continuing Payroll Problem 150 Practice Set B Continuing Payroll Problem 157			9	
State Disability Insurance 137 Unemployment Tax Return) 208 Wage Garnishments 138 Form W-2 (Wage and Tax Statement) 216 Contributing to Retirement Plans 138 Form W-3 (Transmittal of Wage and Tax Statements) 222 Cafeteria Plans 140 Self-Assessment 226 Dependent Care Benefits 140 Practice Set A 228 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157			· · · · · · · · · · · · · · · · · · ·	20.
Wage Garnishments138Form W-2 (Wage and Tax Statement)216Contributing to Retirement Plans138Form W-3 (Transmittal of Wage and Tax Statements)222Cafeteria Plans140Self-Assessment226Dependent Care Benefits140Practice Set A228Charitable Contributions, Union Dues, and Insurance PremiumsPractice Set B231Completing the Payroll Register141Continuing Payroll Problem235Accounting for Payroll (Employee Portion)146Self-Assessment148Practice Set A150Practice Set B153Continuing Payroll Problem157	_		± ,	208
Contributing to Retirement Plans Cafeteria Plans 140 Self-Assessment 226 Dependent Care Benefits Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	•		= •	
Cafeteria Plans Dependent Care Benefits 140 Practice Set A 226 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	· ·			
Dependent Care Benefits 140 Practice Set A 228 Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	9			
Charitable Contributions, Union Dues, and Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157				
Insurance Premiums 141 Continuing Payroll Problem 235 Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157	1	110		
Completing the Payroll Register 142 Critical Thinking 237 Accounting for Payroll (Employee Portion) 146 Self-Assessment 148 Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157		141		
Accounting for Payroll (Employee Portion) Self-Assessment Practice Set A 150 Practice Set B Continuing Payroll Problem 146 158 159			<u> </u>	
Self-Assessment148Practice Set A150Practice Set B153Continuing Payroll Problem157			Citical illinking	201
Practice Set A 150 Practice Set B 153 Continuing Payroll Problem 157				
Practice Set B 153 Continuing Payroll Problem 157				
Continuing Payroll Problem 157				
Critical Thinking 158	Critical Thinking	158		

CHAPTER 5

Self-Assessment Answer Keys Glossary Index

CHAPTER 7

Comprehensive Projects— Paper-Based Versions	239
One-Month Project Three-Month Project	240 243
CHAPTER 8	
Comprehensive Projects— QuickBooks Versions	247
One-Month Project Three-Month Project	248 251
APPENDIX A 2020 Federal Tax Tables	255
APPENDIX B Annual Federal Payroll Tax Calendar	285
APPENDIX C State Tax Department Websites	289
APPENDIX D State Tax/Revenue Departi Addresses	ment

295 299 303