

DATE		DESCRIPTION	POST. REF.	DEBIT	CREDIT
20--					
	23	Payroll Cash	12	12,352.34	
		Cash	11		12,352.34
	23	Administrative Salaries	51	2,307.69	
		Office Salaries	52	4,651.08	
		Sales Salaries	53	3,600.00	
		Plant Wages	54	5,219.60	
		FICA Taxes Payable-OASDI	20.1		978.26
		FICA Taxes Payable-HI	20.2		228.80
		Employees FIT Payable	25		914.00
		Employees SIT Payable	25		484.42
		Employees SUTA Payable	25.1		9.45
		Employees CIT Payable	26		613.90
		Croup Insurance Premiums Collected	27		181.20
		Union Dues Payable	12		16.00
		Payroll Cash	12		12,352.34
	23	Payroll Taxes	56	1,387.46	
		FICA Taxes Payables-OASDI	20.1		978.26
		FICA Taxes Payables-HI	20.2		228.79
		FUTA Taxes Payable	21		4.15
		SUTA Taxes Payable-Employer	22		176.26
Nov.2020	4	Employees SIT Payable		484.42	
		Cash			484.42

# Chapter 7 Payroll Project Answers

**Padhraic Smyth**



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