

12-1 WORK TOGETHER, p. 350

Calculating hourly employee total earnings

1.

EMPLOYEE NO. <u>4</u>								
NAME <u>Alice R. Webster</u>								
PAY PERIOD ENDED <u>October 15, 20--</u>								
	MORNING		AFTERNOON		EVENING		HOURS	
Day	IN	OUT	IN	OUT	IN	OUT	REG	OT
Mon 01	7 ⁵⁴	11 ⁵⁷	12 ⁵⁶	5 ⁰²			8	
Tue 02	8 ⁰⁰	11 ⁵²	1 ⁰⁶	5 ⁰²			8	
Wed 03	7 ⁵⁶	12 ⁰¹	1 ⁰⁴	5 ⁰¹			8	
Thu 04	7 ⁵⁹	11 ⁵⁷	12 ⁵⁹	4 ⁵⁹	6 ⁰¹	9 ³³	8	3.5
Fri 05			12 ⁵⁸	4 ⁵⁶	6 ⁰¹	10 ¹⁰	8	
Mon 08	8 ⁰¹	11 ⁵⁷	1 ⁰⁰	4 ⁵³			8	
Tue 09	8 ⁰¹	12 ⁰³	12 ⁵⁷	6 ⁰⁶			8	1.0
Wed 10	7 ⁵⁴	11 ⁵²	1 ⁰²	5 ⁰³			8	
Thu 11	7 ⁵⁸	12 ⁰¹	12 ⁵⁸	5 ⁰⁰			8	
Fri 12	8 ⁰¹	1 ⁰⁴	2 ⁰²	5 ⁰⁵			8	
Sat 13	10 ⁰⁵	1 ⁰⁵						3.0
Mon 15	7 ⁵²	12 ⁰⁰	12 ⁵⁹	4 ⁵³			8	
PERIOD TOTALS							88	7.5
APPROVED BY <u>PPH</u>								

2.

Employee Number	Hours Worked		Regular Rate	Earnings		Total Earnings
	Regular	Overtime		Regular	Overtime	
1	80	5	\$ 9.00	<u>\$ 720.00</u>	<u>\$ 67.50</u>	<u>\$ 787.50</u>
2	80	3	12.50	<u>1,000.00</u>	<u>56.25</u>	<u>1,056.25</u>
3	70	0	9.75	<u>682.50</u>	<u>—</u>	<u>682.50</u>
4	88	7.5	11.00	<u>968.00</u>	<u>123.75</u>	<u>1,091.75</u>

12-2 WORK TOGETHER, p. 357**Determining payroll tax withholding****1., 2.**

Employee		Marital Status	Number of Withholding Allowances	Total Earnings	Federal Income Tax Withholding	Social Security Tax Withholding	Medicare Withholding
No.	Name						
1	Clauson, John P.	M	2	\$1,360.00	<u>\$52.00</u>	<u>\$84.32</u>	<u>\$19.72</u>
9	Edison, Janice A.	S	1	980.00	<u>79.00</u>	<u>60.76</u>	<u>14.21</u>
5	Lambert, Terri C.	M	3	1,510.00	<u>50.00</u>	<u>93.62</u>	<u>21.90</u>
2	Simpson, Anthony W.	S	2	1,125.00	<u>77.00</u>	<u>69.75</u>	<u>16.31</u>

12-2 ON YOUR OWN, p. 357**Determining payroll tax withholding****1., 2.**

Employee		Marital Status	Number of Withholding Allowances	Total Earnings	Federal Income Tax Withholding	Social Security Tax Withholding	Medicare Withholding
No.	Name						
3	Gilmore, Harris J.	S	2	\$1,020.00	<u>\$ 62.00</u>	<u>\$ 63.24</u>	<u>\$14.79</u>
8	Keller, Francis P.	M	3	1,810.00	<u>95.00</u>	<u>112.22</u>	<u>26.25</u>
4	Millhouse, Gary R.	S	1	1,205.00	<u>112.00</u>	<u>74.71</u>	<u>17.47</u>
1	Williamson, Mary A.	M	1	1,405.00	<u>80.00</u>	<u>87.11</u>	<u>20.37</u>

Preparing payroll records

(Note: The payroll register and employee earnings record used in this problem are also used in Work Together 12-4.)

1., 2.

PAYROLL REGISTER

SEMIMONTHLY PERIOD ENDED <i>July 15, 20--</i>														DATE OF PAYMENT <i>July 15, 20--</i>	
EMPL. NO.	EMPLOYEE'S NAME	MARI-TAL STATUS	NO. OF ALLOW-ANCES	EARNINGS			DEDUCTIONS					NET PAY	CHECK NO.		
				REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN			TOTAL	
1	2	Johnson, Edward P.	M	2	132000	11250	143250	6100	8882	2077	6000	1500	24559	118691	261
2	4	Nelson, Janice E.	S	1	92000	5175	97175	7600	6025	1409	6000	1500	22534	74641	262
3	Totals				224000	16425	240425	13700	14907	3486	12000	3000	47093	193332	
4															
5															

12-4

3.

EARNINGS RECORD FOR QUARTER ENDED September 30, 20--

EMPLOYEE NO. 2 **Johnson** **Edward** **P** MARITAL STATUS M WITHHOLDING ALLOWANCES 2
LAST NAME FIRST MIDDLE INITIAL

RATE OF PAY \$15.00 PER HOUR SOCIAL SECURITY NO. 954-15-1568 POSITION Sales Manager

NO.	PAY PERIOD ENDED	EARNINGS			DEDUCTIONS					NET PAY	ACCUMULATED EARNINGS	
		REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN		TOTAL	1721800
1	7/15	132000	11250	143250	6100	8882	2077	6000	1500	24559	118691	1865050
7												
TOTALS												

12-4 WORK TOGETHER, p. 368

Preparing payroll checks

(Note: The payroll register used in this problem was also used in Work Together 12-3.)

1.

JUDY'S FASHIONS		DATE <i>7/15/20--</i>	No. 895
PAYEE	<i>First Community Bank</i>		
ACCOUNT	TITLE	DESCRIPTION	AMOUNT
		<i>July 15, 20-- payroll</i>	<i>\$1,933.32</i>

<p>JUDY'S FASHIONS 1534 South College Street Auburn, AL 36830</p>	<p>FIRST COMMUNITY BANK 320 N. Dean Road Auburn, AL 36830</p>	<p>No. 895</p>
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GENERAL ACCOUNT	DATE	AMOUNT
	<u><i>7/15/20--</i></u>	\$ <u><i>1,933.32</i></u>

One thousand nine hundred thirty-three and 32/100 _____ Dollars

FOR CLASSROOM USE ONLY

PAY TO THE ORDER OF <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <i>First Community Bank Payroll Account 143-164-118 320 N. Dean Road Auburn, AL 36830</i> </div>	_____ <i>Student's Name</i>
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⑆91894861⑆ 518481158⑈ 0895

12-4 WORK TOGETHER (continued)

2.

EMPLOYEE Edward P. Johnson				DATE June 30, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	84.00	15.00	1,260.00	Federal Income Tax	43.00	522.00
				Social Security Tax	80.91	1,067.52
Overtime	2.00	22.50	45.00	Medicare Tax	18.92	249.66
				Health Insurance	60.00	720.00
				Retirement	15.00	180.00
Current Total Earnings			1,305.00	Totals	217.83	2,739.18
YTD Total Earnings			17,218.00	Net Pay	1,087.17	14,478.82

EMPLOYEE <i>Edward P. Johnson</i>				DATE <i>July 15, 20--</i>		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	15.00	<u>1,320.00</u>	Federal Income Tax	<u>61.00</u>	<u>583.00</u>
				Social Security Tax	<u>88.82</u>	<u>1,156.34</u>
Overtime	5.00	22.50	<u>112.50</u>	Medicare Tax	<u>20.77</u>	<u>270.43</u>
				Health Insurance	<u>60.00</u>	<u>780.00</u>
				Retirement	<u>15.00</u>	<u>195.00</u>
Current Total Earnings			<u>1,432.50</u>	Totals	<u>245.59</u>	<u>2,984.77</u>
YTD Total Earnings			<u>18,650.50</u>	Net Pay	<u>1,186.91</u>	<u>15,665.73</u>

PAYROLL ACCOUNT *July 15, 20--* 66-311
513

JUDY'S FASHIONS **No. 261**

PAY TO THE ORDER OF *Edward P. Johnson* \$ *1,186.91*

One thousand one hundred eighty-six and 91/100 Dollars

FOR CLASSROOM USE ONLY

FIRST COMMUNITY BANK *Student's Name*
AUBURN, AL 36830

⑆ 9 189486 ⑆ 148164118 ⑆ 26 ⑆

12-4 WORK TOGETHER (concluded)

EMPLOYEE <i>Janice E. Nelson</i>				DATE <i>June 30, 20--</i>		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	82.00	11.50	943.00	Federal Income Tax	79.00	892.00
Overtime	3.00	17.25	51.75	Social Security Tax	61.67	736.10
				Medicare Tax	14.42	172.15
				Health Insurance	60.00	720.00
				Retirement	15.00	180.00
Current Total Earnings			994.75	Totals	230.09	2,700.25
YTD Total Earnings			11,872.50	Net Pay	764.66	9,172.25

EMPLOYEE <i>Janice E. Nelson</i>				DATE <i>July 15, 20--</i>		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	80.00	11.50	<u>920.00</u>	Federal Income Tax	<u>76.00</u>	<u>968.00</u>
Overtime	3.00	17.25	<u>51.75</u>	Social Security Tax	<u>60.25</u>	<u>796.35</u>
				Medicare Tax	<u>14.09</u>	<u>186.24</u>
				Health Insurance	<u>60.00</u>	<u>780.00</u>
				Retirement	<u>15.00</u>	<u>195.00</u>
Current Total Earnings			<u>971.75</u>	Totals	<u>225.34</u>	<u>2,925.59</u>
YTD Total Earnings			<u>12,844.25</u>	Net Pay	<u>746.41</u>	<u>9,918.66</u>

PAYROLL ACCOUNT

July 15, 20--

66-311
513

JUDY'S FASHIONS

No. 262

PAY TO THE ORDER OF

Janice E. Nelson

\$ 746.41

Seven hundred forty-six and 41/100

Dollars

FOR CLASSROOM USE ONLY

FIRST COMMUNITY BANK

AUBURN, AL 36830

Student's Name

⑆ 9 18 9 4 8 6 1 ⑆ 1 4 8 1 6 4 1 1 8 ⑆ 2 6 2

12-1 APPLICATION PROBLEM (LO1, 2), p. 371

Calculating total earnings

1.

EMPLOYEE NO. <u>7</u>								
NAME <u>Marcus T. Groves</u>								
PAY PERIOD ENDED <u>December 15, 20--</u>								
	MORNING		AFTERNOON		EVENING		HOURS	
Day	IN	OUT	IN	OUT	IN	OUT	REG	OT
Mon 01	5 ⁵⁸	11 ⁵³	12 ⁵⁹	3 ⁵⁴			8	1.0
Tue 02	8 ⁵⁶	12 ⁰¹	12 ⁵³	5 ⁵⁶	6 ⁵³	9 ⁵³	8	█
Wed 03			1 ⁰⁰	6 ⁰²	7 ⁵⁵	9 ⁵⁵	7	
Thu 04			12 ⁵⁴	5 ⁵⁶	6 ⁵³	10 ⁰⁶	█	
Fri 05			12 ⁵⁴	5 ⁵⁸			█	
Sat 06	9 ⁰⁴	11 ⁵⁶	12 ⁵⁶	5 ⁵⁶	6 ²⁸	9 ²⁶	█	7.0
Mon 08	6 ⁰⁴	12 ⁰²	12 ⁵⁹	3 ⁵⁴			█	█
Tue 09	9 ⁰²	11 ⁵⁵	1 ⁵⁶	6 ⁰³			7	
Wed 10			12 ⁵⁸	6 ⁵⁹	7 ⁵⁷	9 ⁵⁷	8	
Thu 11			12 ⁵⁷	5 ⁵⁶	6 ⁵⁴	10 ⁰⁴	█	
Fri 12			12 ⁵⁴	5 ⁵⁵			█	
Sat 13			12 ⁵⁹	5 ⁵⁹	6 ³⁴	9 ⁵⁶	█	█
Mon 15	9 ⁰¹	11 ⁵⁵	1 ⁰³	6 ⁰⁰			8	
PERIOD TOTALS							88	16.5
APPROVED BY <u>CAP</u>								

2.

Employee Number	Hours Worked		Regular Rate	Earnings		Total Earnings
	Regular	Overtime		Regular	Overtime	
2	80	12	\$15.00	<u>\$1,200.00</u>	█	█
4	80	2	16.50	█	<u>49.50</u>	█
6	60	2.5	18.00	█	█	<u>1,147.50</u>
7	88	16.5	14.50	<u>1,276.00</u>	█	█

12-2

APPLICATION PROBLEM (LO3, 4), p. 371

Determining payroll tax withholding

1., 2.

Employee		Marital Status	Number of Withholding Allowances	Total Earnings	Federal Income Tax Withholding	Social Security Tax Withholding	Medicare Withholding
No.	Name						
1	Kelly, Sandra P.	S	3	\$1,485.00	<u>\$108.00</u>	<u>\$ 92.07</u>	<u>\$21.53</u>
9	Miller, Kelly T.	M	2	1,621.00	<u>██████</u>	<u>██████</u>	<u>23.50</u>
5	Cleveland, Patti A.	S	1	1,595.00	<u>169.00</u>	<u>██████</u>	<u>██████</u>
2	Maxwell, Jon T.	M	4	1,348.00	<u>17.00</u>	<u>██████</u>	<u>19.55</u>
3	King, David R.	M	2	1,492.00	<u>██████</u>	<u>██████</u>	<u>21.63</u>
8	Greene, Mary S.	S	0	215.00	<u>—</u>	<u>██████</u>	<u>3.12</u>
4	Hazelwood, Ellie J.	S	1	1,642.00	<u>178.00</u>	<u>██████</u>	<u>██████</u>
7	Sharpe, Molli E.	M	3	1,489.00	<u>██████</u>	<u>██████</u>	<u>██████</u>

Preparing payroll records

1.

PAYROLL REGISTER

SEMIMONTHLY PERIOD ENDED *Sept. 30, 20--*

DATE OF PAYMENT *Sept. 30, 20--*

EMPL. NO.	EMPLOYEE'S NAME	MARI-TAL STATUS	NO. OF ALLOW-ANCES	EARNINGS			DEDUCTIONS					NET PAY	CHECK NO.	
				REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN			TOTAL
1														
8	2 Terrell, Mary A.	M	2	1 6 0 0 0 0	3 0 0 0	1 6 3 0 0 0	9 1 0 0	1 0 1 0 6	2 3 6 4	6 0 0 0	3 0 0 0	3 0 5 7 0	1 3 2 4 3 0	402
9														
10														
11														
12														
13														
14														
15														
16														
17														
18														
19														
20														
21														

2., 3.

EARNINGS RECORD FOR QUARTER ENDED September 30, 20--

EMPLOYEE NO. 2 Terrell Mary A. MARITAL STATUS M WITHHOLDING ALLOWANCES 2
LAST NAME FIRST MIDDLE INITIAL

RATE OF PAY \$20.00 PER HOUR SOCIAL SECURITY NO. 947-15-4487 POSITION Purchasing Manager

PAY PERIOD		EARNINGS			DEDUCTIONS						NET PAY		ACCUMULATED EARNINGS				
NO.	ENDED	REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN	TOTAL			20	6	4	0	00
1	7/15	176000	6000	182000	12100	11284	2639	6000	3000	35023	146977		22	4	6	0	00
2	7/31	160000	9000	169000	10000	10478	2451	6000	3000	31929	137071		24	1	5	0	00
3	8/15	154000	7500	161500	8800	10013	2342	6000	3000	30155	131345		25	7	6	5	00
4	8/31	176000	10800	186800	12700	11582	2709	6000	3000	35991	150809		27	6	3	3	00
5	9/15	160000	5550	165550	9400	10264	2400	6000	3000	31064	134486		29	2	8	8	50
6																	
7																	
TOTALS																	

12-3 APPLICATION PROBLEM (concluded)

Name _____ Date _____ Class _____

Preparing a semimonthly payroll

1., 3.

PAYROLL REGISTER

SEMIMONTHLY PERIOD ENDED **August 15, 20--**

DATE OF PAYMENT **August 15, 20--**

EMPL. NO.	EMPLOYEE'S NAME	MARI-TAL STATUS	NO. OF ALLOW-ANCES	EARNINGS			DEDUCTIONS						NET PAY	CHECK NO.	
				REGULAR	OVERTIME	TOTAL	FEDERAL INCOME TAX	SOCIAL SECURITY TAX	MEDICARE TAX	HEALTH INSURANCE	RETIREMENT PLAN	TOTAL			
1	2	Davis, Henry W.	M	2	1188.00	131.63	1319.63	43.00	81.82	19.13	50.00	20.00	213.95	1105.68	452
2	11	Garcia, Juan S.	M	1	1276.00	97.88	1373.88				20.00	25.00		1149.78	
3	7	Lewis, Jack P.	S	3	940.00	105.75	1045.75		64.84		80.00	20.00			
4	9	Lopez, Gloria P.	S	2	1460.00		1460.00	128.00			50.00	20.00	309.69	1150.31	
5	3	Nelson, Evelyn Y.	M	4	1188.00	178.20	1366.20			19.81	100.00	25.00			
6	4	Robinson, Joshua T.	S	2	1500.00	105.00	1605.00	149.00			50.00	60.00		1223.22	
7	13	Rodriguez, Jean A.	M	3	1240.00	171.00	1411.00				80.00	20.00		1165.06	
8	6	Walker, Mildred M.	S	1	1104.00		1104.00	97.00		16.01	20.00	35.00	236.46		
9		Totals			9896.00	789.46	10685.46						2082.43	8603.03	
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
21															

12-M

MASTERY PROBLEM (LO3, 4, 6, 9), p. 373

Name _____

Date _____

Class _____

12-M MASTERY PROBLEM (continued)

2.

MALONE COMPANY		DATE [REDACTED]	NO. 1895
PAYEE	<i>First American Bank</i>		
ACCOUNT	TITLE	DESCRIPTION	AMOUNT
		<i>August 15, 20-- payroll</i>	[REDACTED]

<p>MALONE COMPANY 1290 N. Fry Road Katy, Texas 77450</p>	<p>FIRST AMERICAN BANK 2680 S. Mason Road Katy, Texas 77450</p>	<p>No. 1895</p>
GENERAL ACCOUNT	<p>DATE <u>8/15/20--</u></p>	<p>AMOUNT \$ <u>8,603.03</u></p>
		<p>_____ Dollars</p>
FOR CLASSROOM USE ONLY		
<p>PAY TO THE ORDER OF</p>	<p><i>First American Bank</i> <i>Payroll Account 345-59-721</i></p> <div style="background-color: black; width: 50px; height: 15px; margin-top: 5px;"></div>	<p>_____ <i>Student's Name</i></p>
<p>⑆3184899⑆ 651055488⑈ 1895</p>		

12-M MASTERY PROBLEM (continued)

3.

EMPLOYEE Henry W. Davis				DATE July 31, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	13.50	1,188.00	Federal Income Tax	35.00	525.00
				Social Security Tax	76.17	1,130.91
Overtime	2.00	20.25	40.50	Medicare Tax	17.81	264.49
				Health Insurance	50.00	700.00
				Retirement	20.00	280.00
Current Total Earnings			1,228.50	Totals	198.98	2,900.40
YTD Total Earnings			18,240.48	Net Pay	1,029.52	15,340.08

EMPLOYEE [REDACTED]				DATE August 15, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	13.50	<u>1,188.00</u>	Federal Income Tax	<u>43.00</u>	<u>568.00</u>
				Social Security Tax	[REDACTED]	[REDACTED]
Overtime	6.50	20.25	[REDACTED]	Medicare Tax	[REDACTED]	<u>283.62</u>
				Health Insurance	[REDACTED]	<u>750.00</u>
				Retirement	[REDACTED]	<u>300.00</u>
Current Total Earnings			<u>1,319.63</u>	Totals	<u>273.95</u>	[REDACTED]
YTD Total Earnings			[REDACTED]	Net Pay	<u>1,105.68</u>	[REDACTED]

PAYROLL ACCOUNT [REDACTED] 66-311
513

MALONE COMPANY No. 452

PAY TO THE ORDER OF [REDACTED] \$ [REDACTED]

One thousand one hundred five and 68/100 Dollars

FOR CLASSROOM USE ONLY

FIRST AMERICAN BANK
Katy, Texas 77450 [REDACTED]

⑆3184899⑆ 345597210 452

12-M MASTERY PROBLEM (concluded)

EMPLOYEE Juan S. Garcia				DATE July 31, 20--		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	14.50	1,276.00	Federal Income Tax	80.00	1,085.00
				Social Security Tax	87.88	1,150.25
Overtime	6.50	21.75	141.38	Medicare Tax	20.55	269.01
				Health Insurance	20.00	280.00
				Retirement	25.00	350.00
Current Total Earnings			1,417.38	Totals	233.43	3,134.26
YTD Total Earnings			18,552.40	Net Pay	1,183.95	15,418.14

EMPLOYEE Juan S. Garcia				DATE [REDACTED]		
TYPE	HOURS	RATE	GROSS PAY	DEDUCTIONS	CURRENT	YTD
Regular	88.00	14.50	[REDACTED]	Federal Income Tax	74.00	[REDACTED]
				Social Security Tax	[REDACTED]	1,235.43
Overtime	4.50	21.75	97.88	Medicare Tax	19.92	[REDACTED]
				Health Insurance	[REDACTED]	300.00
				Retirement	25.00	[REDACTED]
Current Total Earnings			1,373.88	Totals	[REDACTED]	3,358.36
YTD Total Earnings			[REDACTED]	Net Pay	1,149.78	[REDACTED]

PAYROLL ACCOUNT

August 15, 20--

66-311
513

MALONE COMPANY

No. 453

PAY TO THE ORDER OF

[REDACTED]

\$ 1,149.78

[REDACTED]

Dollars

FOR CLASSROOM USE ONLY

FIRST AMERICAN BANK

Katy, Texas 77450

Student's Name

⑆3184899⑆ 34559721⑆ 453