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14-1 WORK TOGETHER, p. 335

Recording a payroll

5.			Extra forms	
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	Employee Income Tax Payable			
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14-1 ON YOUR OWN, p. 335

Recording a payroll

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Name		_ Date	Class	

14-2 WORK TOGETHER, p. 340

Recording employer payroll taxes

3., 4.

Employee Name	Accumulated Earnings, April 30	Total Earnings for May 1–15 Pay Period	Unemployment Taxable Earnings
Beltran, Tamela C.	\$5 <i>,</i> 100.00	\$637.50	
Cintron, Irma V.	7,350.00	920.00	
		- · · · · · · · · · · · · · · · · · · ·	
	Totals		
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Recording employer payroll taxes

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Employee Name	Accumulated Earnings, May 31	Total Earnings for June 1–15 Pay Period	Unemployment Taxable Earnings
Cowaski, Renee Y.	\$ 5,730.00	\$ 720.00	
LeCrone, Mark J.	10,500.00	1,320.00	in the set in
			1
1	Totals		
Social Security Tax Payal Medicare Tax Payable Unemployment Tax Paya Unemployment Tax Paya Total Payroll Taxes	ible—Federal		

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14-3 WORK TOGETHER, p. 345

Reporting withholding and payroll taxes

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		e pay period that includes March				81,038391 <u>.</u>
		other compensation , , ,		3		+
		from wages, tips, and sick pay come tax for preceding quarters		4		+-
4 Adjustine	it of withheld in	come tax for preceding quarters	of calendar year			+
5 Adjusted	total of income t	ax withheld (line 3 as adjusted I	by line 4—see instructions)	5		
		ges 6a	× 13% (.13)	<u> </u>	***************************************	
		6c 6c	× 13% (.13) :	= 6d		
7 Taxable N	ledicare wages a	and tips	× '3% (.03) :	= 7b		
		ledicare taxes (add lines 6b, 6d, ecurity and/or Medicare tax	and 7b). Check here if wages	8		
			tructions for required explanation)			-
			± Other \$ =	9		-
10 Adjusted instruction		security and Medicare taxes (I	line 8 as adjusted by line 9—see	10		
11 Total tax	es (add lines 5 a	nd 10)		11		
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13 Net taxes		from line 11). This should equa		13		
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14 Total dep	osits for quarter,	including overpayment applied	from a prior quarter	14	The state of the s	a 200 ceropies, p.
16 Overpays and chec	nent, if line 14 is k if to be:	e 14 from line 13). See instruction more than line 13, enter excess Applied to next return OR as than \$500, you need not come.	s here > \$	15		
Semiw	eekly schedule	depositors: Complete Schedule	B (Form 941) and check here	********		
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14-4 WORK TOGETHER, p. 351

Paying withholding and payroll taxes

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14-4 ON YOUR OWN, p. 351

Paying withholding and payroll taxes

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14-1 APPLICATION PROBLEM, p. 353

Recording a payroll

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14-2 APPLICATION PROBLEM, p. 353

Recording employer payroll taxes

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Employee Name	Accumulated Earnings, March 31	Total Earnings for April 1–15 Pay Period	Unemployment Taxable Earnings, April 15	Accumulated Earnings, April 15	Total Earnings for April 16–30 Pay Period	Unemployment Taxable Earnings, April 30
Bolser, Frank T.	\$4,860.00	\$ 810.00		16	\$ 795.00	
Denham, Beth R.	5,670.00	945.00			980.00	
Harjo, Teresa S.	7,500.00	1,250.00	-		1,250.00	
Knutzen, John L.	3,720.00	620.00			635.00	
Prescott, Laura F.	4,560.00	760.00			740.00	The second secon
Schmidt, Ian T.	6,900.00	1,150.00			1,125.00	
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14-3 APPLICATION PROBLEM, p. 354

Reporting withholding and payroll taxes

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	agastinone of v	The state of the	oric tax for proceeding quarters	or caleridar year		
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			ges 6a	× 13% (.13))	1/4
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	axable Medica	-		× 3% (.03)	= 7b	
8 To	otal social secu	urity and N	edicare taxes (add lines 6b, 6d,	and 7b). Check here if wages		A CONTRACTOR OF THE PARTY OF TH
9 A	djustment of s	ocial secu	ecurity and/or Medicare tax, ity and Medicare taxes (see inst + Fractions of Cents \$	ructions for required explanation) ± Other \$	8 9	
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11 To	otal taxes (add	d lines 5 ar	nd 10)	· · · · · · · · · · · · · · · · · · ·	11	
12 A	dvance earned	l income c	redit (EIC) payments made to en	nplovees	12	sandan, vigual la
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14 To	otal deposits fo	or quarter,	including overpayment applied fi	rom a prior quarter	14	Market and Market regularizers and an analysis of the state of the sta
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Sign Here		es of perjury, to strue, correc	. and complete.	including accompanying schedules and sta	tements, and t	to the best of my knowledge

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 17001Z

Form 941

Form 941

Department of the Treasury Internal Revenue Service

Employer's Quarterly Federal Tax Return

See separate instructions for information on completing this return.

Please type or print. Enter state OMB No. 1545-0029 code for state Name (as distinguished from trade name) Date quarter ended in which T deposits were Trade name, if any made ONLY if Employer identification number FF different from FD state in Address (number and street) City, state, and ZIP code FP address to the right (see page 3 of instructions). Use If address is different from prior return, check here 8 В 8 8 10 10 10 10 10 10 10 10 10 10 9 If you do not have to file returns in the future, check here ▶ ☐ and enter date final wages paid ▶ If you are a seasonal employer, see Seasonal employers on page 1 of the instructions and check here Number of employees in the pay period that includes March 12th . > 1 Total wages and tips, plus other compensation 2 Total income tax withheld from wages, tips, and sick pay 3 3 Adjustment of withheld income tax for preceding quarters of calendar year 4 5 Adjusted total of income tax withheld (line 3 as adjusted by line 4—see instructions) 5 × 13% 6 Taxable social security wages 6a 6b 6c \times 13% (.13) = Taxable social security tips . . . 6d 3% (.03) =7a Taxable Medicare wages and tips 7b Total social security and Medicare taxes (add lines 6b, 6d, and 7b). Check here if wages 8 Adjustment of social security and Medicare taxes (see instructions for required explanation) _ ± Fractions of Cents \$ _ 9 __ ± Other \$ _ Adjusted total of social security and Medicare taxes (line 8 as adjusted by line 9-see 10 Total taxes (add lines 5 and 10) . . . 11 12 12 Advance earned income credit (EIC) payments made to employees . Net taxes (subtract line 12 from line 11). This should equal line 17, column (d) below (or line 13 D of Schedule B (Form 941)) Total deposits for quarter, including overpayment applied from a prior quarter. 14 14 Balance due (subtract line 14 from line 13). See instructions 15 Overpayment, if line 14 is more than line 13, enter excess here > \$ Applied to next return OR Refunded. and check if to be: • All filers: If line 13 is less than \$500, you need not complete line 17 or Schedule B (Form 941). Semiweekly schedule depositors: Complete Schedule B (Form 941) and check here . . . Monthly schedule depositors: Complete line 17, columns (a) through (d), and check here. 17 Monthly Summary of Federal Tax Liability. Do not complete if you were a semiweekly schedule depositor. (a) First month liability (b) Second month liability (c) Third month liability (d) Total liability for quarter Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Sign

Here

Signature >

Name and Title >

Date >

For Privacy Act and Paperwork Reduction Act Notice, see page 4 of separate instructions.

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14-4 APPLICATION PROBLEM, p. 354

Paying withholding and payroll taxes

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14-5 MASTERY PROBLEM, p. 354

Journalizing payroll transactions

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