

Payroll Entry

| Date | Account Name | Debit | Credit |
|--------------|------------------------------------|--------|--------|
| September 30 | | | |
| | Wages expense | 749.20 | |
| | FICA Warehouse expense | 420.75 | |
| | Payroll taxes | 80.09 | |
| | Worker Insurance | 85.79 | |
| | 401k plan | 35.14 | |
| | Holiday, Vacation, Sick days | 212.24 | |
| | -FICA Tax payable | | 420.75 |
| | -State withholding taxes payable | | 21.89 |
| | -Federal withholding taxes payable | | 32.55 |
| | -Social security taxes payable | | 25.65 |
| | -Worker Insurance | | 85.79 |
| | -401k payable | | 35.14 |
| | -Holiday, Vacation, Sick days | | 212.24 |
| | -Medicare taxes payable | | 7.63 |
| | -Cash | | 741.57 |

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Journal Entry For Payroll Liabilities

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