In-Touch Electronics (continued)

Ehate:	
	Transactions (cont.)
May 28	Sold \$200.00 in merchanding on account plus 5% sales tax to Marianne Martino, Sales Sin 6 to
29	Invoice 9489.
30	Becorded cash sales of \$1,500.00 in payment for the monthly sent.
9	The state of the s
33	Recorded bankcard sales of \$900.00 plus 5% sales tax. Tape 22 Recorded bank service charge of \$25.00 and bankcard less of \$100.00, May bank statement (record compound entry).
31	Whote Check 1979 to pay the payroll of \$2,500,00 (geom earnings) for the pay period ended May 31. The following amounts were withheld: employees' federal income taxes, \$400,00 employees' state income taxes, \$50,00 FICA taxes: \$155.00 for social security and \$500.25 for Medicare.
31	Recorded the employer's payroll cases for the May 31 payroll: FECA tax rate, 6.2% for social security and 1.45% for Medicare: Sederal unsemployment tax rate, 0.6%, and state unsemployment tax rate, 5.4%.

Analyze

- Compute the amount by which the Cash in Bank account changed during the month.
 Identify the two accounts that have the greatest impact on the trial balance total.
 Calculate the total percentage of tax withholdings for the May 31 payroll.



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