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Accounting for Payroll Transactions Payroll requires entering data (in order) in the following places Payroll Register Employee Earnings Records General Journal Journalize gross wages and withholdings Journalize payroll taxes and workersâ€™ compensation Journalize period-end accruals Post to General Ledger

## **Bernard J. Bieg and Judith A. Toland PAYROLL ACCOUNTING 2014**

Learning Objectives 1. Explain coverage under the Federal Income Tax (FIT) Withholding Law 2. Explain types of withholding allowances that may be claimed and purpose/use of

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