

Payroll Register

A business form used to record payroll information is called a **payroll register**. A payroll register summarizes the payroll for one pay period and shows total earnings, payroll withholdings, and net pay of all employees.

EXAMPLE

Empl. #	Employee Name	Marital Status	No. of Allowances	Earnings			Deductions						Net Pay	Check No.
				Regular	Overtime	Total	Federal Income Tax	Soc. Sec. Tax	Medicare Tax	Health Insurance	Other	Total		
2	Aranda, Susan A.	M	2	968.00		968.00	38.00	60.02	14.04	45.00	B 10.00	167.06	80.94	482
5	Drew, Paul S.	S	1	550.00		550.00	32.00	34.10	7.98	38.00		112.08	437.92	483
1	Kellogg, Janice P.	M	1	1760.00	150.00	1910.00	187.00	118.42	27.70	38.00	UW 20.00	391.12	1518.88	484

Note: Under the "Other Deductions" column, "B" stands for Savings Bonds and "UW" stands for United Way.

PROBLEM

Complete the payroll register for the employees below: (1) Total Earnings. (2) Use the payroll tax withholding tables (attached) to calculate Federal Income Tax. (3) Use 6.2% for Social Security Tax and 1.45% for Medicare Tax. (4) Total Deductions. (5) Calculate Net Pay by taking Total Earnings minus Total Deductions. (6) Use the next three check numbers: 485, 486, 487.

Empl. #	Employee Name	Marital Status	No. of Allowances	Earnings			Deductions						Net Pay	Check No.
				Regular	Overtime	Total	Federal Income Tax	Soc. Sec. Tax	Medicare Tax	Health Insurance	Other	Total		
7	Todd, Jennifer N.	S	1	1120.00	63.00					40.00	B 20.00			
8	Vargas, Frank M.	M	2	840.00						50.00				
12	Wyatt, Scott A.	S	1	800.00	30.00					40.00	B 10.00			

Payroll Tax Withholding Tables

MARRIED Persons—SEMIMONTHLY Payroll Period

1 Select the appropriate table.

If the wages are—		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10

		The amount of income tax to be withheld is—										
720	740	40	27	14	1	0	0	0	0	0	0	0
740	760	42	29	16	3	0	0	0	0	0	0	0
760	780	44	31	18	5	0	0	0	0	0	0	0
780	800	46	33	20	7	0	0	0	0	0	0	0
800	820	48	35	22	9	0	0	0	0	0	0	0
820	840	50	37	24	11	0	0	0	0	0	0	0
840	860	52	39	26	13	0	0	0	0	0	0	0
860	880	54	41	28	15	2	0	0	0	0	0	0
880	900	56	43	30	17	4	0	0	0	0	0	0
900	920	58	45	32	19	6	0	0	0	0	0	0
920	940	60	47	34	21	8	0	0	0	0	0	0
940	960	63	49	36	23	10	0	0	0	0	0	0
960	980	66	51	38	25	12	0	0	0	0	0	0
980	1,000	69	53	40	27	14	1	0	0	0	0	0
1,000	1,020	72	55	42	29	16	3	0	0	0	0	0
1,020	1,040	75	57	44	31	18	5	0	0	0	0	0
1,040	1,060	78	59	46	33	20	7	0	0	0	0	0
1,060	1,080	81	61	48	35	22	9	0	0	0	0	0
1,080	1,100	84	64	50	37	24	11	0	0	0	0	0
1,100	1,120	87	67	52	39	26	13	0	0	0	0	0
1,120	1,140	90	70	54	41	28	15	2	0	0	0	0
1,140	1,160	93	73	56	43	30	17	4	0	0	0	0
1,160	1,180	96	76	58	45	32	19	6	0	0	0	0
1,180	1,200	99	79	60	47	34	21	8	0	0	0	0
1,200	1,220	102	82	63	49	36	23	10	0	0	0	0
1,220	1,240	105	85	66	51	38	25	12	0	0	0	0
1,240	1,260	108	88	69	53	40	27	14	1	0	0	0
1,260	1,280	111	91	72	55	42	29	16	3	0	0	0
1,280	1,300	114	94	75	57	44	31	18	5	0	0	0
1,300	1,320	117	97	78	59	46	33	20	7	0	0	0
1,320	1,340	120	100	81	62	48	35	22	9	0	0	0
1,340	1,360	123	103	84	65	50	37	24	11	0	0	0
1,360	1,380	126	106	87	68	52	39	26	13	0	0	0
1,380	1,400	129	109	90	71	54	41	28	15	2	0	0
1,400	1,420	132	112	93	74	56	43	30	17	4	0	0
1,420	1,440	135	115	96	77	58	45	32	19	6	0	0
1,440	1,460	138	118	99	80	60	47	34	21	8	0	0
1,460	1,480	141	121	102	83	63	49	36	23	10	0	0
1,480	1,500	144	124	105	86	66	51	38	25	12	0	0
1,500	1,520	147	127	108	89	69	53	40	27	14	1	0
1,820	1,840	195	175	156	137	117	98	78	59	46	33	21
1,840	1,860	198	178	159	140	120	101	81	62	48	35	23
1,860	1,880	201	181	162	143	123	104	84	65	50	37	25
1,880	1,900	204	184	165	146	126	107	87	68	52	39	27
1,900	1,920	207	187	168	149	129	110	90	71	54	41	29

2 Locate employee's total earnings.

3 Intersection of wages and number of withholding allowances column.

Payroll Tax Withholding Tables

SINGLE Persons—SEMIMONTHLY Payroll Period

If the wages are -		And the number of withholding allowances claimed is—										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is—										
\$0	\$115	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
115	120	1	0	0	0	0	0	0	0	0	0	0
120	125	1	0	0	0	0	0	0	0	0	0	0
125	130	2	0	0	0	0	0	0	0	0	0	0
130	135	2	0	0	0	0	0	0	0	0	0	0
235	240	13	0	0	0	0	0	0	0	0	0	0
240	245	13	0	0	0	0	0	0	0	0	0	0
245	250	14	1	0	0	0	0	0	0	0	0	0
250	260	14	2	0	0	0	0	0	0	0	0	0
260	270	15	3	0	0	0	0	0	0	0	0	0
540	560	51	32	18	5	0	0	0	0	0	0	0
560	580	54	35	20	7	0	0	0	0	0	0	0
580	600	57	38	22	9	0	0	0	0	0	0	0
600	620	60	41	24	11	0	0	0	0	0	0	0
620	640	63	44	26	13	0	0	0	0	0	0	0
640	660	66	47	28	15	2	0	0	0	0	0	0
660	680	69	50	31	17	4	0	0	0	0	0	0
680	700	72	53	34	19	6	0	0	0	0	0	0
700	720	75	56	37	21	8	0	0	0	0	0	0
720	740	78	59	40	23	10	0	0	0	0	0	0
740	760	81	62	43	25	12	0	0	0	0	0	0
760	780	84	65	46	27	14	1	0	0	0	0	0
780	800	87	68	49	29	16	3	0	0	0	0	0
800	820	90	71	52	32	18	5	0	0	0	0	0
820	840	93	74	55	35	20	7	0	0	0	0	0
840	860	96	77	58	38	22	9	0	0	0	0	0
860	880	99	80	61	41	24	11	0	0	0	0	0
880	900	102	83	64	44	26	13	0	0	0	0	0
900	920	105	86	67	47	28	15	2	0	0	0	0
920	940	108	89	70	50	31	17	4	0	0	0	0
940	960	111	92	73	53	34	19	6	0	0	0	0
960	980	114	95	76	56	37	21	8	0	0	0	0
980	1,000	117	98	79	59	40	23	10	0	0	0	0
1,000	1,020	120	101	82	62	43	25	12	0	0	0	0
1,020	1,040	123	104	85	65	46	27	14	2	0	0	0
1,040	1,060	126	107	88	68	49	29	16	4	0	0	0
1,060	1,080	129	110	91	71	52	32	18	6	0	0	0
1,080	1,100	132	113	94	74	55	35	20	8	0	0	0
1,100	1,120	135	116	97	77	58	38	22	10	0	0	0
1,120	1,140	138	119	100	80	61	41	24	12	0	0	0
1,140	1,160	141	122	103	83	64	44	26	14	1	0	0
1,160	1,180	144	125	106	86	67	47	28	16	3	0	0
1,180	1,200	147	128	109	89	70	50	31	18	5	0	0
1,200	1,220	150	131	112	92	73	53	34	20	7	0	0
1,220	1,240	153	134	115	95	76	56	37	22	9	0	0
1,240	1,260	156	137	118	98	79	59	40	24	11	0	0
1,260	1,280	159	140	121	101	82	62	43	26	13	0	0
1,280	1,300	163	143	124	104	85	65	46	28	15	2	0
1,300	1,320	168	146	127	107	88	68	49	30	17	4	0
1,320	1,340	173	149	130	110	91	71	52	33	19	6	0