

CHAPTER 13 Payroll Liabilities and Tax Records

Study Guide

Section Assessment

Section 1 *Read Section 1 on pages 340–344 and complete the following exercises on page 345.*

- Reinforce the Main Idea
- Do the Math
- Problem 13-1 *Determining Payroll Amounts*

Section 2 *Read Section 2 on pages 346–349 and complete the following exercises on page 350.*

- Reinforce the Main Idea
- Do the Math
- Problem 13-2 *Calculating Employer's Payroll Taxes*
- Problem 13-3 *Identifying Entries for Payroll Liabilities*

Section 3 *Read Section 3 on pages 351–359 and complete the following exercises on page 360.*

- Reinforce the Main Idea
- Do the Math
- Problem 13-4 *Payment of Payroll Liabilities*
- Problem 13-5 *Analyzing a Source Document*

Chapter Assessment

Summary *Review the Chapter 13 Summary on pages 362–363 in your textbook.*

- Key Concepts

Review and Activities *Complete the following questions and exercises on page 364 in your textbook.*

- Check Your Understanding
- Apply Key Terms

Computerized Accounting *Read the Computerized Accounting information on page 365 in your textbook.*

- Making the Transition from a Manual to a Computerized System
- Peachtree Q&A
- QuickBooks Q&A

Problems *Complete the following End-of-Chapter Problems for Chapter 13 in your textbook.*

- Problem 13-6 *Calculating Employer's Payroll Taxes*
- Problem 13-7 *Recording the Payment of the Payroll*
- Problem 13-8 *Journalizing Payroll Transactions*
- Problem 13-9 *Recording and Posting Payroll Transactions*
- Problem 13-10 *Recording and Posting Payroll Transactions*

Winning Competitive Events *Complete the exercises on page 369 in your textbook.*

Real-World Applications and Connections *Complete the following applications on pages 370–371 in your textbook.*

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| <input type="checkbox"/> Critical Thinking | <input type="checkbox"/> International Accounting |
| <input type="checkbox"/> Case Study | <input type="checkbox"/> Making It Personal |
| <input type="checkbox"/> A Matter of Ethics | <input type="checkbox"/> Analyzing Financial Reports |
| <input type="checkbox"/> Communicating Accounting | <input type="checkbox"/> WebQuest |
| <input type="checkbox"/> Skills Beyond Numbers | |