

CHAPTER 13 Payroll Liabilities and Tax Records

Study Guide

Section Assessment

Section 1 *Read Section 1 on pages 343–347 and complete the following exercises on page 348.*

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

Section 2 *Read Section 2 on pages 349–352 and complete the following exercises on page 353.*

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

Section 3 *Read Section 3 on pages 354–362 and complete the following exercises on page 363.*

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

Chapter Assessment

Summary *Review the Chapter 13 Visual Summary on page 364 in your textbook.*

- Key Concepts

Review and Activities *Complete the following questions and exercises on page 365 in your textbook.*

- After You Read: Answering the Essential Question
- Vocabulary Check
- Concept Check

Standardized Test Practice *Complete the exercises on page 366 in your textbook.*

Computerized Accounting *Read the Computerized Accounting information on page 367 in your textbook.*

- Record and Post Payroll Entries; Pay Payroll Tax Liabilities

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*

Challenge Problem

Real-World Applications and Connections *Complete the following applications on pages 372–373 in your textbook.*

- Career Wise
- Global Accounting
- 21st Century Skills
- A Matter of Ethics
- Analyzing Financial Reports