

Chemical Equilibrium

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CASH PAYMENTS JOURNAL								Page 14
		OK	Post	General		AP	Purch Disc	Cash
	Date	Account Title	No	Ref	Debit	Credit	Debit	Credit
15-May-14	Employee Income Tax Payable		421		500			2098.72
	55 Tax payable				1200.76			
	Medicare tax payable				296.96			
15-May-14	Salary Expense		422		5250			4615.87
	Employee Income Tax Payable					273		
	55 Tax payable					125.5		
	Medicare tax payable					76.11		
	U.S Savings Bonds Payable					60		
15-May-14	U.S Savings Bonds Payable		421		100			100
31-May-14	Salary Expense		422		5310			54,567.79
	Employee Income Tax Payable					276		
	55 Tax payable					129.22		
	Medicare tax payable					77.00		
	U.S Savings Bonds Payable					60		
31-May-14	Unemployment tax payable-federal		462		345.76			345.76
31-May-14	Unemployment tax payable-state		463		1658.88			1658.88
15-Jun-14	Employee Income Tax Payable		421		549			2164.49
	55 Tax payable				1209.44			
	Medicare tax payable				306.25			



Accounting 18 Mastery Problem Answers

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**

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