

Problem 16

The monthly and hourly wage schedule for the employees of Copy Quick, Inc., follows. No employees are due OT pay. OASDI tax rate is 6.2% with a \$93,000 wage base. HI tax rate is 1.45%. Compute the following for the last monthly pay of the year:

- a) The total wages of each part-time employee for December.
- b) The OASDI and HI taxable wages for each employee.
- c) The FICA taxes withheld from each employee's wages for December.
- d) Totals of columns.
- e) The employer's FICA taxes for the month.

Employees	Total Monthly Payroll	OASDI Taxable Wages	HI Taxable Wages	OASDI Tax	HI Tax
Full-Time Office:					
Adaiar, Gene.....	\$ 1,400.00				
Crup, Jason.....	1,300.00				
Essex, Joan.....	1,975.00				
Garza, Irma.....	1,985.00				
Leason, Mel.....	1,900.00				
Pruit, Marne.....	7,000.00				
Rubble, Deanne.....	2,400.00				
Simpson, Dick.....	3,985.00				
Truap, Ann.....	5,000.00				
Wilson, Trudy.....	1,500.00				

Part-Time Office:	Hours Worked	Hourly Rate	Total Part- Time Wages		
Kyle, Judy.....	170	\$5.25			
Laird, Sharon.....	170	5.35			
Maxwell, Sara.....	140	6.10			
Nelson, Donna.....	145	5.20			
Scott, Kim.....	162	5.65			
Totals.....					

Employer's FICA taxes

OASDI _____

HI _____