

Problem 34

The partnership of Moss and Rice paid the following wages during this year:

R. Moss (partner)	\$21,000
J. Rice (partner)	\$19,000
S. Largent (supervisor)	12,500
M. Irvin (party planner)	9,700
L. Alworth (factory worker)	9,200
P. Warfield (factory worker)	7,900
C. Carter (maintenance)	10,900
M. Harrison (bookkeeper)	4,500

In addition, the partnership owed \$200 to Harrison for work he performed during December. However, payment for this work will not be made until January of the following year. The state unemployment tax rate for the company is 2.15% on the first \$9,000 of each employee's earning.

Compute:

(a) Net FUTA tax for the partnership for this year _____

(b) SUTA tax for this year _____