What is Payroll Accounting?

The accounting for payroll involves all aspects of calculating and paying <u>compensation</u> to employees, including the payment of <u>withholdings</u> to third parties. The outcome of this process is documentation of the expenses associated with all types of compensation, as well as timely payments to employees.

Payroll Process Flow

Though some systems that incorporate more or less automation may not include all of these steps, the following process flow will apply to most payroll systems.

Step 1. Set Up New Employees

Have new employees fill out payroll-specific information as part of the hiring process, such as the W-4 form and medical insurance forms that may require <u>payroll deductions</u>. Set aside copies of this information in order to include it in the next payroll.

Step 2. Collect Timecard Information

Salaried employees require no change in wages paid for each payroll, but you must collect and summarize information about the hours worked by <u>non-exempt employees</u>. This may involve having employees scan a badge through a computerized time clock.

Step 3. Verify Timecard Information

Summarize the payroll information just collected and have supervisors verify that employees have correctly recorded their time.

Step 4. Summarize Wages Due

Multiply the number of hours worked by the pay rate for each employee, also factoring in any overtime or shift differentials.

Step 5. Enter Employee Changes

Employees may ask to have changes made to their <u>paychecks</u>, usually to the taxes or pension amounts withheld. You may need to record much of this prior to calculating taxes, since it impacts the amount of wages to which taxes are applied.

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Jiyuan Zhang

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web réuni ce mercredi 21 avril 2021 le conseil d administration de la lfp a adopté les périodes de mercato pour la saison 2021 2022 le mercato estival débutera le mercredi 9 juin 2021 à 0h00 et s achèvera le mardi 31 août 2021 à 23h59 le mercato d hiver ouvrira le samedi 1er janvier 2022 à 0h00 et se terminera le lundi 31 janvier

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web 2 mercato l a c conomie du football au 21a me sia c 2021 05 29 research which took place in budapest at the central european university campus it includes contributions from key researchers academics and policy makers from europe the united states and developing countries that identify and brainstorm on capacity building challenges