

Date: \_\_\_\_\_

## E 8-7A Payroll Journal Entry

Journalize the following data taken from the payroll register of CopyMasters as of April 15, 20—:

Regular earnings	\$5,715.00
Overtime earnings	790.00
Deductions:	
Federal income tax	625.00
Social Security tax	403.31
Medicare tax	94.32
Pension plan	80.00
Health insurance premiums	270.00
United Way contributions	100.00

### Exercise 8-7A

[illegible]