

Name: _____

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

GENERAL JOURNAL

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DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1				1
2				2
3				3
4				4
5				5
6				6
7				7
8				8
9				9