

**Course Objectives/Course Outline**  
**Spokane Community College**

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**Course Title:** Payroll Procedures

**Prefix and Course Number:** ACCT 121

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**Course Learning Outcomes:**

**By the end of this course, a student should be able to:**

- Develop the ability to describe the payroll-record life of employees from their initial applications for employment to their applications for their social security benefit checks
- Develop the ability to describe the basic payroll accounting systems and procedures used in computing wages and salaries and the time keeping methods used to record time worked
- Develop the ability to prepare payroll registers, record accounting entries involving payroll, and prepare payroll tax returns required of business

**Course Outline:**

Develop an understanding of the personnel and payroll records that provide the information required under the numerous laws affecting the operations of a payroll system.

I. Labor Laws

- A. Fair Labor Standards Act
- B. State Minimum Wage and Maximum Hours Law
- C. Fair Employment Laws
- D. Federal Insurance Contributions Act (FICA)
- E. Income Tax Withholding Laws
- F. Unemployment Tax Act
- G. Americans With Disabilities Act
- H. Employee Retirement Income Security Act (ERISA)
- I. State Unemployment Tax Acts (SUTA)
- J. Federal Unemployment Tax Acts (FUTA)
- K. State Income Tax Withholding Laws

II. Payroll

- A. Hire new Employee
  - 1. W-4 and I-9
  - 2. W-5
  - 3. Prepare Payroll Record
- B. Preparation of Payroll
  - 1. Payroll Computation
  - 2. 401k and Cafeteria Plans
  - 3. Earned Income Tax Credit
  - 4. Circular E
    - a. Federal Income Tax Withholding

- b. Social Security
    - (1) OASDI
    - (2) Health Insurance
  - 5. Other Deductions
- C. End of Quarter Reporting
  - 1. Labor and Industries
  - 2. State Employment Security
  - 3. Form 941
- D. End of Year reporting
  - 1. W-3
  - 2. W-2
  - 3. 1096
  - 4. 1099
  - 5. Form 941
  - 6. State Employment Security
  - 7. Labor and Industries
  - 8. Form 940
- E. Payroll Deposits

- III. How to Correct Previously Incorrect Reports
  - A. End of Quarter
  - B. End of Year
  - C. W-2c

## **COURSE LEARNING OUTCOMES**

ACCT 121  
Course Outline  
Last Modified: 2/17/99