

Course Objectives/Course Outline
Spokane Community College

Course Title: Payroll Procedures

Prefix and Course Number: ACCT 161

Course Learning Outcomes:

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

- Process new employees, adhere to payroll laws and regulations
- Calculate employee pay by various compensation types: wages, salary, piece rate, commissions
- Determine and calculate state and federal payroll taxes, including federal withholding taxes, Social Security, Medicare, Federal Unemployment and State Unemployment.
- Analyze and journalize the payroll transactions relating to the employee and employer
- Locate and use key federal and state forms and documents, and identify key dates and
- Complete end of period forms and correctly manage and payroll liabilities
- Process real-time payroll using QuickBooks.

Course Outline:

I. Onboard new employees

- a. Prepare W-4, I-9 and payroll records
- b. Understand and use IRS Publication 15
- c. Adhere to labor laws:
 - i. Fair Labor Standards Act
 - ii. Federal and State Minimum Wage Laws
 - iii. Federal Insurance Contributions Act
 - iv. Income Tax Withholding Laws
 - v. State and Federal Unemployment Tax Acts
 - vi. Americans with Disabilities Act
 - vii. Employee Retirement Income Security Act (ERISA)
 - viii. State Income Tax Withholding Laws

II. Payroll Process

- a. Establish an Employee Earning Record
- b. Utilize a Payroll Register to prepare payroll
- c. Calculate regular, overtime wages for hourly and salary employees.
- d. Apply tax mandatory tax deductions
- e. Apply voluntary deductions
- f. Calculate net pay
- g. Prepare periodic journal entries
- h. Prepare quarterly and yearly payroll tax forms
 - i. Form 941
 - ii. Form 940
 - iii. Form W-2/W-3
 - iv. Form 1099- Misc/1096

III. Complete a manual and/or computerized payroll practice set