

MONTH END PAYROLL ACCRUAL

A. MONTH/YEAR TO MAKE ACCRUAL	April-18
B. FINAL PAYROLL PAY DATE	05/10/18
C. FOR PAYROLL PERIOD ENDING	05/06/18
D. NO. DAYS IN PAYROLL PERIOD	14
E. NUMBER OF DAYS TO ACCRUE	8
F. PERCENTAGE OF PAYROLL TO ACCRUE	57.1%

	Payroll Period End 6-May	Total Payroll to Accrue
Chef & Sous Chef	3,600.00	2,057.14
Line Cooks	2,200.00	1,257.14
Prep Cooks	1,800.00	1,028.57
Dishwashers	1,200.00	685.71
Servers	1,600.00	914.29
Bussers	600.00	342.86
Hosts	900.00	514.29
Bartenders	700.00	400.00
SubTotal	12,600.00	7,200.00
Employer FICA Tax	1,160.00	662.86
FUTA Tax	105.00	60.00
SUI Tax	300.00	171.43
SubTotal	1,565.00	894.29
TOTAL	14,165.00	8,094.29

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General Journal Entries for Payroll Accrual

Accrual Date: 04/30/18

	DEBIT	CREDIT
Chef & Sous Chef	2,057.14	
Line Cooks	1,257.14	
Prep Cooks	1,028.57	
Dishwashers	685.71	
Servers	914.29	
Bussers	342.86	
Hosts	514.29	
Bartenders	400.00	
ER FICA Tax	662.86	
FUTA Tax	60.00	
SUI Tax	171.43	
Accrued Wages		7,200.00
Accrued Payroll Taxes		894.29
TOTAL	8,094.29	8,094.29

General Journal Entries for REVERSAL of Payroll Accrual

Reverse Accrual Date: 05/01/18

	DEBIT	CREDIT
Chef & Sous Chef		2,057.14
Line Cooks		1,257.14
Prep Cooks		1,028.57
Dishwashers		685.71
Servers		914.29
Bussers		342.86
Hosts		514.29
Bartenders		400.00
ER FICA Tax		662.86
FUTA Tax		60.00
SUI Tax		171.43
Accrued Wages	7,200.00	
Accrued Payroll Taxes	894.29	
TOTAL	8,094.29	8,094.29