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CHAPTER 13 Payroll Liabilities and Tax Records What You'll Learn Record payroll transactions in the general journal. Describe the employer's payroll taxes. Compute and complete payroll tax expense forms. Record the payment of tax liabilities in the general journal. Prepare payroll tax reports. Define the accounting terms introduced in this ...

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### CHAPTER 1 You and the World

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CHAPTER 12 Study Plan Check Your Understanding Section 1 Read Section 1 on pages 288–291 and complete the following exercises on 292. Thinking Critically Computing in the Business World Problem 12-1 Calculating Gross Earnings Section 2 Read Section 2 on pages 2 and complete the following exercises on page 298.

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### CHAPTER 12 Payroll Accounting

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