

1. Kally is married and claims 2 deductions. Her gross pay this week will be \$900. Calculate her net pay. (Assume a FICA rate of 7.51%. Use the wage bracket method of calculating FIT)

2. Calculate the FICA deduction for the following employees. (Assume a tax rate of 7.51% on \$48,000.)

	Employee	Cumulative earnings before this pay period	Pay amount this period	FICA tax
a.	Hall	\$36,000	\$1,000	_____
b.	Brown	\$47,800	\$1,200	_____
c.	Thomas	\$75,000	\$1,500	_____
d.	Snow	\$25,000	\$2,000	_____

3. Complete the following payroll register. Calculate FIT by the wage bracket method for this weekly period. Assume the FICA maximum will not be reached on any employee. Use a FICA rate of 7.51% on \$48,000.

	Employee	Marital Status	Allowances claimed	Gross Pay	FIT	FICA	Net Pay
a.)	Jane Pi	M	2	\$1,200	_____	_____	_____
b.)	John Sill	M	2	\$642	_____	_____	_____
c.)	Anna L-P	M	1	\$1,000	_____	_____	_____

4. Complete the following weekly payroll register. Calculate FIT by the wage bracket method. Assume a FICA maximum was already reached by Pat. (Use a FICA rate of 7.51% on \$48,000)

	Employee	Marital Status	Exemptions Claimed	Gross Pay	FIT	FICA	Net Pay
a.)	Ryan	M	1	\$720	_____	_____	_____
b.)	Karen	M	3	\$965	_____	_____	_____
c.)	Pat	M	2	\$1,200	_____	_____	_____