

Use the following Payroll Summary to calculate the amount of state (assume 5.3%) and federal (0.8%) unemployment tax the employer must pay for each of the first two quarters. Unemployment tax is calculated on the first \$7,000 an employee earns per year.

Payroll Summary

<u>employee</u>	<u>quarter 1</u>	<u>quarter 2</u>
Janet	\$6,000	\$8,000
Mike	\$7,200	\$7,000
Andrea	\$3,100	\$8,000

answers: quarter 1 quarter 2

SUTA _____

FUTA _____