

MONTHLY EMPLOYER PAYROLL TAX ALLOCATION LEDGER

Employer Payroll Tax Expense

Employer
Name:**Pay Period
Ending:**

Federal EIN:

Check Date:

State Tax ID:

Ledger
Month/Year:

Employee Name / ID	Gross Wages	FICA (Employer Share)		FUTA Expense	SUTA Expense	Local / Other Employer Tax	Total Employer Tax Expense
		Social Security (6.2%)	Medicare (1.45%)				
Total							

GENERAL LEDGER JOURNAL ENTRY ALLOCATION

Account Number	Account Description	Debit	Credit
	Employer Payroll Tax Expense (FICA - SS)		
	Employer Payroll Tax Expense (FICA - MC)		
	Employer Payroll Tax Expense (FUTA)		
	Employer Payroll Tax Expense (SUTA)		
	Employer Payroll Tax Expense (Local/Other)		
	FICA - Social Security Payable		
	FICA - Medicare Payable		
	FUTA Payable		
	SUTA Payable		

Account Number	Account Description	Debit	Credit
	Local / Other Payroll Taxes Payable		
Total Allocation			

Prepared By (Signature / Date)

Reviewed By (Signature / Date)

Approved By (Signature / Date)