# FICA & FUTA ACCRUAL LEDGER

COMPANY NAME

CALENDAR YEAR

TAX PERIOD

PREPARED BY

| DATE | PAY PERIOD REF | GROSS SUBJECT WAGES | FICA - SOCIAL SECURITY (6.2%) | | FICA - MEDICARE (1.45%) | | FUTA ACCRUED (0.6%) | TOTAL ACCRUED LIABILITY | PAYMENTS / DEPOSITS | ENDING BALANCE |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | EMPLOYEE | EMPLOYER | EMPLOYEE | EMPLOYER | | | | |
| | Beginning Balance | | | | | | | | | |
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| | **Total** | | | | | | | | | |

## NOTES & RECONCILIATIONS