

PAYROLL JOURNAL & EXPENSE LEDGER

General Ledger Subsidiary Template

Company Name:		Pay Period Start:	
Department / Dept:		Pay Period End:	
Prepared By:		Payment Date:	

1. EMPLOYEE PAYROLL JOURNAL DETAILS

REF / CHECK #	EMPLOYEE NAME	GROSS EARNINGS	TAXES WITHHELD			VOLUNTARY DEDUCTIONS		TOTAL DEDUCTIONS	NET PAY
			FED INCOME	FICA (SS/MED)	STATE/LOCAL	RETIREMENT	HEALTH / OTHER		
TOTALS									

2. EMPLOYER PAYROLL TAX & BENEFIT EXPENSES

GL ACCOUNT #	EXPENSE DESCRIPTION	EMPLOYER FICA TAX	FUTA / SUTA TAX	EMPLOYER MATCH (401K)	TOTAL EMPLOYER COST
TOTAL EMPLOYER EXPENSES					

3. GENERAL LEDGER ACCOUNT DISTRIBUTION SUMMARY

GL ACCOUNT #	ACCOUNT NAME	DEBIT (DR.)	CREDIT (CR.)
GRAND TOTALS			

 Prepared By (Signature / Date)

 Reviewed By (Signature / Date)

 Authorized Approval (Signature / Date)