

# ACCRUED PAYROLL TAX LIABILITY RECONCILIATION LEDGER

Company Name:  
 GL Account No:  
 Reporting Period:

Prepared By:  
 Reviewed By:  
 Date Prepared:

## ACCOUNT SUMMARY

Beginning Balance	Total Accruals (+)	Total Payments (-)	Adjustments (+/-)	Ending Book Balance

## TRANSACTION LEDGER DETAIL

Date	Ref / JENo.	Description / Pay Period	FICA Tax		Federal FT	State SIT	FUTA	SUTA	Debit (Payments)	Credit (Accruals)	Balance
			EE	ER							
		Beginning Balance									
<b>Totals:</b>											

## RECONCILIATION TO PAYROLL REPORTS / FORM 941

Ending General Ledger Balance (from above) \_\_\_\_\_

Less: Liability Reported on Form 941 / State Returns for Period \_\_\_\_\_

Difference (Unreconciled Balance) \_\_\_\_\_

**Explanation of Variance:**

Prepared By Signature / Date \_\_\_\_\_

Reviewed & Approved By Signature / Date \_\_\_\_\_