Solution Manual for Payroll Accounting 2015 1st Edition Landin Schirmer 007782721X 9780077827212

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SOLUTIONS MANUAL: CHAPTER 2 END OF CHAPTER ANSWERS
ANSWERS TO STOP AND CHECK EXERCISES

What's in the File?

- 1. a,b,d,e
- 2. b
- 3.d
- 4.a
- 5.c
- 6. Monthly= \$4,333.33

Semi-monthly= \$2,166.67

Biweekly= \$2,000

Weekly - \$1,000

Who Are You?

1. Student answers will vary. One possible way to prove both identity and employment is a current U.S. passport. Alternatively, a current state-issued driver's license and a social security card will work for the purposes of the I-9.

2. Student answers will vary. Many students may underestimate their estimated exemptions.

Worker Facts

- 1. Nonexempt
- 2. Exempt workers receive a fixed amount of money and generally direct the actions of other employees; nonexempt workers are eligible for overtime, and generally have their work directed by a manager.

3. A beverage distribution driver, full-time life insurance agents for a single life-insurance company, home workers that use furnished materials, traveling salespersons who work on a single employer's behalf.

Who Does Which Job?

Student answers will vary. The answer should reflect a clear separation of duties, cross-training, rotation of tasks, and security protocols.

Internal Controls and Audits

1.b

2.c

Destroy and Terminate

- 1. Paper payroll records should be shredded or burned. Computer records should be purged from the server and all other storage devices.
- 2. Charlie should receive his final pay on October 12, and not later than October 13. His employer is not required to provide him with a severance package, although he may be eligible for his accrued vacation pay.

ANSWERS TO END-OF-CHAPTER MATERIALS

REVIEW QUESTIONS

- 1. What are some internal controls for a payroll department?
 - 1. Payroll system design, authorized signers, documentation, and review of the process
- 2. Why should more than one person prepare/verify payroll processing?
 - 1. Internal controls and verification to avoid fraud or theft

- 3. What documents are required in all new hire packets?
 - 1. I-9and W-4
- 4. Why are new hires required to be reported to the state's employment department?
 - 1. The enforcement of child support and legal withholdings, ensuring immigrants are still eligible to work, verification of professional licensing/qualifications, administration of COBRA benefits
- 5. When must a terminated employee be paid his or her final paycheck?
 - 1. This is a state specific regulation time ranging from the point of discharge to no time requirements.
- 6. What are the five main payroll frequencies?
 - 1. Daily, weekly, biweekly, monthly, semi-monthly
- 7. What are some of the best practices in establishing a payroll system?
 - 1. Keep any requests for leave with the related paystubs, file retention schedule, have more than one person responsible for the duties/verification, and separation of duties
- 8. What are the important considerations in setting up a payroll system?
 - 1. Pay frequency, pay types, method of payment, benefits, manual/computerized/outsourced payroll processing, file security system
- 9. What are the different tasks involved in payroll accounting?
 - 1. Entering the employees, entering the hours, calculation of gross wages, preparation of paychecks, payment of taxes, reporting requirements
- 10. When does a payroll record retention period begin?
 - 1. Disbursement of pay
- 11. What agencies or organizations can audit a company's payroll records?
 - 1. The Internal Revenue Service (IRS)
 - 2. Federal and State Departments of Labor
 - 3. Department of Homeland Security
 - 4. Other state and local agencies

- 5. Labor unions
- 12. How long must employers keep terminated employee records?
 - 1. Seven years
- 13. Are independent contractors included in company payroll? Why or why not?
 - 1. It depends; some independent contractors are not included in the company's payroll, but are treated as vendors. Some independent contractors are considered statutory employees and would be included in the company's payroll.
- 14. What is the difference between termination and resignation?
 - 1. An employee is terminated by the employer; when the employee initiates the separation it is a resignation.
- 15. What is the difference between weekly, biweekly, semi-monthly, and monthly pay periods?
 - 1. A weekly pay period is for one week, biweekly pay period is two weeks long, semi-monthly pay period is twice a month, and monthly pay period is once a month.

EXERCISES SET A

2-1A. Amanda, a nonexempt employee at Old Tyme Soda Distributing, works a standard 8:00-5:00 schedule with an hour for lunch. Amanda works in a state requiring overtime for hours over 8 per day and for those over 40 in a week. During the week she worked the following schedule:

Monday 8:00–11:00, 12:00–4:30 7.5

Tuesday 8:00–11:00, 12:00–5:15 8.25

Wednesday 8:00-11:00, 12:00-5:00 8

Thursday 8:30–5:00 (no lunch) 8.5

Friday 8:00–6:00 (no lunch) 10

Based on a 40-hour work week, does she qualify for overtime under FLSA regulations? If so, how many hours of regular time and overtime did she work?

- 1. Yes, since overtime is calculated per day and per week, Amanda is eligible for 2¾ hours of overtime. She will be paid for 39½ hours of regular time.
- 2-2A. Jason is a salaried employee earning \$75,000 per year. Calculate the standard gross salary per pay period under each of the following payroll frequencies:

a. Biweekly 75,000/26 = \$2,884.62
b. Semi-monthly 75,000/24 = \$3,125.00
c. Weekly 75,000/52 = \$1,442.31
d. Monthly 75,000/12 = \$6,250.00

- 2-3A. Katherine quit her job after four years with Canvas Emporium on July 10. Canvas Emporium pays employees semi-monthly on the 15th and last day of each month. Upon quitting, the company had a paid holiday for July 4th, Katherine had 16 hours of vacation accrued she had not used, and she had worked 52 hours, but was not eligible for overtime. Katherine earned an hourly wage of \$16.50 at the time of her separation. Calculate Katherine's final gross (pre-tax and deductions) paycheck.
- 1. (8 hours holiday +16 hours vacation +52 regular hours) * 16.50/hour = \$1,254.00
- 2-4A. Angela, a resident of Texas, terminated her employment on December 11, 2014. By what date should she receive her final pay? Review your state's requirements for document retention (search the available resources for educational and governmental record retention). When will the company dispose of her payroll records?
- 1. Since Angela terminated her employment, her payroll will process as normally with the next payroll processing. If the company had terminated Angela, then payroll must pay within 6 days of termination. The company should keep her final pay information for seven years from the date of termination before destruction.
- 2-5A. A company operating in California is required to hold their payroll records for three years. They work on governmental contracts that require the payroll record retention for two years. Additionally the company has international contracts stipulating that payroll records must be maintained for six years. How should the company balance these requirements?

- 1. The longest period of retention should be enforced.
- 2-6A. Jacob needs additional filing space at the end of the year in the company's offsite, secured storage. He sees several boxes marked for the current year's destruction. What methods can Jacob use to dispose of the payroll records? What steps should he take to ensure the company is not under obligation to retain these records further?
- Destruction methods of confidential payroll documents include incineration, confidential shredding services, or pulping of the paper records. Prior to destruction of the documentation, Jacob should make sure that all of the documents are eligible for destruction. Reviewing the documentation to see if any paperwork related to legal cases or audits are included is just one example. Jacob could check with a manager or records retention specialist for any questionable items prior to destruction.
- 2-7A. The controller has requested your assistance to price various accounting software programs available for document retention, payroll preparation, and financial reporting. What requirements should you ensure are present in the computer program?
- 1. Availability of handling various payroll types, processing timelines, updates of tax tables, maintaining confidentiality, and options for retention schedule implementation.
- 2-8A. Johan works for Noland Industries as an independent contractor. He has asked you to withhold Social Security and Medicare taxes from his fees. What advice should you offer Johan?
 - 1. Assuming that Johan is not classified as a statutory employee by the IRS, as an independent contractor his fees would be paid as a vendor.
- 2-9A. What are the forms of identification that establish identity for the I-9? How long does a company retain copies of an employee's I-9?
- 1. Passport or passport card—if foreign, a right to work (visa) is required, driver's license, social security card, state issued identification card, birth certificate, or special items for those under age 18, permanent residency card, foreign passport with I-551 stamp, employment authorization document with photograph (Form I-766), Form I-94 with either foreign passport or passports from Federated States of Micronesia or the Republic of the Marshall Islands, federal issued identification card with photograph, school identification card with photograph, voter's registration card, U.S. military card or draft letter, military dependent's ID card, U.S. Coast Guard Merchant Mariner Card, Native American Tribal ID Card, Canadian drivers' license.

- 2. FSLA requires that employee records should be retained for two years following termination of an employee, the I-9 is part of an employee's records.
- 2-10A. Sue is a citizen of the Northern Porno Indian Nation. She provides her social security card along with an official Northern Porno Nation birth certificate as proof of employment eligibility for her I-9. Is this sufficient documentation?
- 1. Yes, these are acceptable since this would fulfill the requirements of items from type B and type C of the acceptable documents.
- 2-1 1A. Complete the W-4 for employment at Bernie's Bar and Grill

Kierstan Amber Winter-Casey

542 Sole Point Road

Sitka, Alaska 99835

SSN: 988-65-3124

Single, head of household

2 dependents

Eligible for the Child tax credit

\$1,500 in child care expenses

Additional information needed to be able to accurately complete the W=4:

- 1. Total income for Kierstan? Depending on total income, the response to G, Child Tax Credit may be either 1 per child or 2 per child.
 - 2. Any additional amounts to be withheld?
 - 3. Is she claiming the withholding exemption?

| D. | orm W-4 (2014) | The exceptions do not apply to supplemental wages greater than \$1,000.000. | Nonwage income. If you have a | t or dividend | t Oi |
|--|--|--|--|--|---|
| urp | ose. Complete Form W-4-so-tast your employer | Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your | consider making estimated tax pa | | |
| ay. | Consider completing a new Form W-4 each year when your perso nal or financial situation changes. | withholding allowances based on itemized deductions, certain credits, adjustments to income, | your withholding on Form W-4 or | | |
| | nption from withholding. If you are exempt, plete only lines 1. 2, 3, 4, and 7 and sign the form | or two-earners/multiple jobs situations. Complete all worksheets that apply. However, you | Two earners or multiple jobs. working spouse or more than or | If you have a | a the |
| val | lidate it. Your exemption for 2014 expires | may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances | total number of allowances you on all jobs using worksheets fro | are entitled | to clair |
| February 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax. | | you claimed and may not be a flat amount or percentage of wages. | W-4. Your withholding usually w when all allowances are claimed | ill be most a | accura |
| ote | If another person can claim you as a dependent or her tax return, you cannot claim exemption | Head of household. Generally, you can claim head | for the highest paying job and zo claimed on the others. See Pub. | ero allowano | es are |
| from withholding if your income exceeds \$1,000 and includes more than \$350 of unearned income (for | | of household filing status on your tax return only if you are unmarried and pay more than 50% of the | Nonresident alien. If you are a see Notice 1392. Supplemental | Form W-4 | alien, |
| | ple, interest and dividends). ceptions. An employee may be able to claim | 2.21172a.zce | Instructions for Nonresident Alie completing this form. | ns. before | |
| xem | notes if the employee is a | Pub. 501, Exemptions, Standard Deduction, and Information, for information. | Check your withholding. After effect, use Pub. 505 to see how | your Form V | W-4 tal |
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| | lind. or | Credits for child or dependent care expenses and the child | for 2014. See Pub. 505, especia exceed \$130,000 (Single) or \$18 Future developments. Information al | | |
| | claim adjustments to income; tax credits; or zed deductions. on his or her tax return. | converting your other credits into withholding allowances. ed using the nces | developments affecting Form W-4 (st enacted after we release it) will be po | ich as legislat | ion |
| | leida d'hair e 183 herre (il en 1830) Maria de la companya | ed using the nces Pub. 505 for | The same of the sa | steu at www. | iis.gov/ |
| | Persona | al Allowances Worksheet (Keep for your | records.) | 0 21 | ingral |
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| 3 | | e only one job, and your spouse does not work; or | | В | 1 |
| | Your wages from a see | cond job or your spouse's wages (or the total of both | n) are \$1,500 or less. | . B | 1 |
| ; | Enter "1" for your spouse. But you may | choose to enter "-0-" if you are married and have | e either a working spouse or n | nore | |
| | than one job. (Entering "-0-" may help yo | | | C | |
|) | Enter number of dependents (other than | n your spouse or yourself} you will claim on your ta | x return. | . D | 2 |
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2-12A. Complete the I-9 for employment at Excelsior College. Be sure to complete the "preparer" section.

Meaghan Ariel Lambert

Maiden name: Smith

Social Security number: 123-45-6789

Date of Birth: 7-1-1984

552 Coddington Road

Rio Nido, California 95555

U.S. Citizen

Passport number 5397816, issued by the United States State Department, expires 10/31/2018

Employment Eligibility Verification

Department of Homeland Security

U.S. Citizenship and Immigration Services

USCIS Form 1-9 0MB No. 1615-0047 Expires 03/31/2016

START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

| Section 1. Employee Informat than the first day of employment but | | | st complete | and sign (| Section 1 | of Form 1-9 no later |
|--|----------------------------------|-----------------|----------------|--------------|--------------|---|
| Last Name (Family Name) | First Name (Given Name, |) | Middle Initial | Other Nan | nes Used | /if any) |
| Lambert | Meaghan | | A | Smith | | |
| Address (Street Number and Name) 552 Coddington Road | Apt. Number | City or Town | | | State | Zip Code |
| - | santin Grandon Santa Salah | | | | - | 111111111111111111111111111111111111111 |
| Date of Birth (mm/dd/yyyy) U.S. Social S 07/01/1984 | F-mail Addres | SS | | | !Tele | phone Number |
| am aware that federal law provides connection with the completion of the | | ines for false | statements | or use o | f false de | ocuments in |
| l attest, under penalty of perjury, tha | t I am (check one of the fo | llowing): | | | | |
| [X] A citizen of the United States | | | | | | |
| D A noncrtizen national of the United | States (See instructions) | | | | | |
| LJA lawful permanent resident (Alien | Registration Number/USCIS | S Number): | | | | |
| D An alien authorized to work until (expira | ation date, if applicable, mm/dd | /yyyy)S | Some aliens | may write "I | N/A" in this | s field. (See |
| For aliens authorized to work provi | ide your Alien Registration I | Number/USCIS | Number O | R Form I-9 | 94 Admis | sion Number: |
| 1. Alien Registration NumberIUSCI | S Number: | | Sangara of | | | |
| OR | 113 14 14 | | | | Do N | 3-DBarcode Not Write in This Space |
| 2. Form I-94 Admission Number. | | | _ | | | voi vviite ili Tilis Space |
| If you obtained your admission r States, include the following: | umber from CBP in connect | ion with your a | rrival in the | United | | |
| Foreign Passport Number: | | | | _ | | |
| Country of Issuance: | | | | | | |
| Some aliens may write "NIA" on | the Foreign Passport Numb | er and Country | of Issuance | e fields. (S | See instru | uctions) |
| Signature of Employee: | | | | Date (m | m/dd/yyyy |). |
| Preparer and/or Translator Certifemployee.) | fication (To be completed | and signed if S | Section 1 is p | orepared b | oy a perso | on other than the |
| attest, under penalty of perjury, tha information is true and correct | t have assisted in the con | mpletion of th | is form and | that to the | ne best o | of my knowledge the |
| Signature of Preparer or Translator: | | | | | Date | (mm/dd/yyyy). |
| Last Name (Fam ly Name) | | Fire | st Name (Giv | en Name) | | |
| Address (Street Number and Name) | | City or Town | | | State | Zip Code |

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Fann I-9 03/08/13 N Page 8 of 9

EXERCISES SET B

2-**1B**. Connie, a nonexempt employee of Westside Motel, works a standard 6:00–3:00 p.m. schedule with an hour for lunch. Connie works in a state requiring overtime for hours over 8 per day and for those over 40 in a week. During the week, she worked the following schedule:

| Monday 6:00–10:30, 11:15–3:00 | 8.25 |
|----------------------------------|------|
| Tuesday 6:15-10:45, 11:45-3:15 | 8 |
| Wednesday 5:45-10:00, 11:00-3:30 | 8.75 |
| Thursday 7:00-12:00, 1:00-3:00 | 7 |
| Friday 6:00-3:00 (no lunch) | 9 |

Based on a 40-hour work week, does she qualify for overtime under FLSA regulations? If so, how many hours of regular time and overtime did she work?

- 1. Yes, since she is nonexempt any hours over 8 per day and 40 per week would be eligible for overtime. 2 hours of overtime and 39 hours of regular hours
- 2-2B. Paolo is a salaried employee earning \$84,000 per year. Calculate the standard gross salary per pay period under each of the following payroll frequencies:

| a. | Biweekly | \$84,000/26 = \$3,230.77 |
|----|--------------|--------------------------|
| b. | Semi-monthly | \$84,000/24 = \$3,500.00 |
| c. | Weekly | \$84,000/52 = \$1,615.38 |
| d. | Monthly | \$84,000/12 = \$7,000 |

- 2-3B. Terri quit her job after four years with Aspen Tree Service in Colorado on Friday, October 31. Aspen Tree Service pays employees weekly on Fridays. Upon quitting, Terri had 38.5 hours of vacation accrued that she had not used, and she had worked 45 hours that was subject to overtime. Terri earned an hourly wage of \$11.50 at the time of her separation. Calculate Terri's final gross (pre-tax and deductions) paycheck. When must she receive her final paycheck?
- 1. (38.5 + 40) hours x \$11.50 + $5x($11.50 \times 1.5) = $902.75 + 86.25 = 989.00 ; since Terri quit, she will receive her paycheck with the standard processing of payroll.

- 2-4B. Brad terminated his employment on December 11, 2014. Review your state's requirements for document retention (search the available resources for educational and governmental record retention). When should the company dispose of his payroll records?
- 1. Employee records should be retained for a period of 7 years under best practices.
- 2-5B. A general contractor operating in Nebraska is required to retain its payroll records for four years. They work on interstate contracts that require the payroll record retention for three years. Additionally, the company has national contracts stipulating that payroll records must be maintained for five years. How should the company balance these requirements?
- 1. The company should maintain the records for the longer period, five years.
- 2-6B. Martin needs additional filing space at the end of the year in the company's office, and chooses to use offsite, secured storage. Upon arriving at the storage facility, he discovers that the unit is nearly full and sees several boxes marked for destruction at the end of the next calendar year. What are Martin's obligations regarding these payroll records? What steps should he take to ensure the company retains, stores, and disposes of payroll records properly?
- 1. Martin should ensure that the storage area is large enough to accommodate the records. As a company grows, the need for larger storage will appear. Martin should keep the documents organized to ensure the retention schedule is kept.
- 2-7B. Upon starting a new job in a company that has 70 employees, you notice that the company has been using manual accounting records and has retained every record since the business started 15 years ago. Your boss has asked you to recommend an accounting software system for accounting, payroll, and document destruction. Write your recommendations and rationale.
- 1. Key points that need to be included: ease of update for changes in tax laws, tax tables, and payroll regulations; ease of reporting; confidentiality
- 2-8B. Sandy is an independent contractor who is new to your company, Should you assign her compensation to the payroll clerk or to the accounts payable department? Explain.
- 1. Independent contractors are most frequently treated as a vendor and would be sent to accounts payable. However, depending upon specific requirements, Sandy could be classified as a statutory employee.
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2-9B. Quinn, a member of the Menominee Indian nation, is a new employee at Raven Enterprises. During the process of completing his I-9, his only means of identity is a Menominee Nation identification document. Is this document sufficient to verify his employment eligibility? Explain.

1. The Menominee Nation identification card would only be one part of the qualifications (falling under type C). A secondary form (from type B) would be necessary.

2-10B. Frank was terminated for cause from Pineland Industries in Georgia. As of the date of his termination, he had accrued 24 hours of vacation and 15 hours of sick time. When must his final pay be issued? Will his accrued vacation and sick time be included in his final pay? Explain.

1. Georgia does not have specific termination requirements for the processing; the company will probably choose to issue the check with standard payroll. Depending upon the company policy and employee agreement, the vacation and sick time may be included.

2-1 1B. Complete the W-4 for employment at Dark Forest Ranch:

Madeline Emma Jenkins

203 County Road 4

Douglas, Wyoming 82036

SSN: 545-02-1987

Married filing jointly

3 dependents

She has a second job as a waitress at the Douglas Cafe, where she earns \$12,000/year

Additional information needed to be able to accurately complete the W=4:

- 1. Need to note that Madeline wants to enter 0 on line C even though she has a spouse. The w=4 states that she may "choose to enter 0".
 - 2. Any child care expenses?
 - 3. Able to claim child tax credit?

- 4. Married? Or Married, but withhold at higher single rate?
- 5. Any additional amounts to be withheld?
- 6. Is she claiming the withholding exemption?

| Form W-4 | (2014) | The exceptions do not apply to supplemental wages greater than \$1,000,000 | الدن الماطان ب الراجل بي بي | |
|--|---|---|---|--|
| 111 | W-4 so that your employer | Basic instructions. If you are not exempt. complete the Personal Allowances Worksheet below. 1he | Norwar making estimated tax pay 1040 LS, Estimated Tax for Individual ay own additional tax if you have | mentsnosing Form |
| pay. Consider completing | a now orn W-4 aach year hnancal stuaton ohanges. | workshoots on page 2 further adjust your withholding allowances based on ttemized deductons, certain credits, adjustments to income, | m12.Z | <u>O</u>] |
| | % | or two-earners/multiple jobs situations | | |
| to validate it. Your exempti | are ex and sig | et: teeszee. '.5° | total number of allowances you ar | re entitled to clam |
| to validate it. Your exempti February 17, 2015. So0 Pu and Estimatod Tax | TA CONTRACTOR | wages wit hholding must be based on allowances you claimed and may not be a flat amount of percentage of wages | . Ϋ́οι when all allowances are claimed o | on the Form W.4 |
| on his or her tax return, vo | n claim you as a dependent u cannot clam exempton | Head of household. Generally, you can claim head | t::tar:zzæmu | tate" |
| from witholding i yur ind includes more tan \$350 o example, interest and divid | lends) | costs of keeping up a home for yourself and your | Nonresident alien, If you are a no see Notice 1392, Supplemental Fo Instructions for Nonresiden t Alions | orm W-4 |
| Exceptions An employer exemption from withholdin dependent if the employer | g even if the employee is a | &Erl= E2mat.: Filing Information, tor information | completing this form Check your withholding, After yo | our Form W-4 tak |
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| itemized deductions, on hi | s or her tax return | converting your other credits into, withholding allowances , | developments affecting FormW-4 (suclenacted after we release it) will be post | h as I grslaton |
| | Persona | al Allowances Worksheet (Keep for you | | eu at iwww.is.gov/w |
| man to manage of | urself if no one else can | claim you as a dependent | | A |
| | | e only one job, and your spouse does not work; | | . B |
| 1 | | cond job or your spouse's wages (or the total of b | | . 5 |
| | | choose to enter "-0-" if you are married and had avoid having too little tax withheld.) | | ore |
| D Enter number o | f dependents (other than | your spouse or yourself) you will claim on your | tax return. | D 3_ |
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| Employee's signature (This form is not valid unless you sign it.) » 8 Employer's name and address (Employer Complete lines 8 and 10 only if sending to the IRS.) | 9 Office code (optional) | Date » 10 Employer identification number (EIN) |
|---|--------------------------|--|
| For Privacy Act and Paperwork Reduction Act Notice, see page 2. | Cat No. 102200 | or W-4 0014) |

2-12B. Complete the I-9 for employment with the Tennessee Department of Corrections. Be sure to complete the "preparer" section.

Martin Allan Davis

Social Security number: 987-65-4312

Date of Birth: 5-29-1975

5923 Bunker Hill Road

Clarksville, Tennessee 38205

U.S. Citizen

Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS Form I-9 0MB No. 1615-0047 Expires 03/31/2016

START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

| Last Name (Family Name) Davis Address (Street Number and Name) 5923 Bunker Hill Rd Date of Birth (mm tddlyyyy) 05/29/1975 am aware that federal law provides connection with the completion of the attest, under penalty of perjury, than XX A citizen of the United States D A noncitizen national of the United O A lawful permanent resident (Alien D An alien authorized to work until (expira (See instructions) For aliens authorized to work proven 1. Alien Registration Number/USCIS | for imprisonment and/or nis form. It I am (check one of the fine states (See instructions) Registration Number/USCI ation date, if applicable, mm/delide your Alien Registration | City or Town Clarksville ss fines for false statements bllowing): S Number): | or use of false | Zip Code 38205 elephone Number |
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| 2. Form 1-94 Admission Number: | | _ | [| oo Not write in This Span |
| If you obtained your admission in States, include the following: Foreign Passport Number: | number from CBP in connec | tion with your arrival in the l | United | |
| Country of Issuance: | | | | |
| Some aliens may write "N/A" on | the Foreign Passport Numl | per and Country of Issuance | fields. (See ins | structions) |
| Signature of Employee | | | Date (mm/dd/y | ууу). |
| Preparer and/or Translator Certifemployee.) | fication (To be completed | and signed if Section 1 is pr | repared by a pe | erson other than the |
| attest, under penalty of perjury, than formation is true and correct. | t I have assisted in the co | empletion of this form and | that to the be | st of my knowledge th |
| Signature of Preparer or Translator: | | | i D | ate (mm/dd/yyyy). |
| ast Name (Family Name) | | First Name /Give | n Name) | |
| Address (Street Number and Name) | | City or Town | l Sta | te Zip Code |

Fom I-9 03/08/13 N

| | ddle Initial froi | m Section 1: | | |
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| attest, under penalty of perjury, that above-listed document(s) appear to be employee is authorized to work in the The employee's first day of employme | e genuine au United State | nd to relate to the emp | ployee named, and (3) t | bove-named employee, (2) the to the best of my knowledge for exemptions.) |
| Signature of Employer or Authorized Represe | entative | Dale (mm/ldd/yyy | y) Title of Employer | or Authorized Representative |
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Fann I-9 03/08/13 N

CRITICAL THINKING

- 2-1. When BirMax was looking to implement a payroll accounting system, the manufacturing firm had several options. With only 40 employees, the manual preparation of payroll through spreadsheets and handwritten time cards was a comfortable option for the firm. Another option is to sell the senior management of BirMax on implementing a software program for payroll processing. What are the key points to consider? If the company has more than one department, how can this transition be accomplished?
- 1. Key points that need to be included: ease of update for changes in tax laws, tax tables, and payroll regulations; ease of reporting; whether the employee self-service option would be eligible; confidentiality
- 2-2. You have been hired as a consultant for a company facing an IRS audit of their accounting records. During your review, you notice anomalies in the payroll system involving overpayments of labor and payments to terminated employees. What would you do?
- 1. When the abnormalities are discovered, the management of the company should be made aware of the situation. Since the IRS audit is imminent, documenting the date of the find and attempts to rectify the error would be advisable. Depending upon the nature of the anomalies, the company or payroll employees may have made some serious errors.

IN THE REAL WORLD: CASE FOR DISCUSSION

Student response will vary.

CONTINUING PAYROLL PROJECT: PREVOST! FARMS AND SUGARHOUSE

Prevosti Farms and Sugarhouse pays its employees according to their job classification. The following employees make up Sugarhouse's staff:

| Employee Number | Name and Address | Payroll information |
|-----------------|------------------|---------------------|
| | | |

| A-Mille | Thomas Millen | Hire Date: 2-1-2014 |
|---------|------------------------|------------------------------------|
| | 1022 Forest School Rd | DOB: 12-16-1982 |
| | Woodstock, VT 05001 | Position: Production Manager |
| | 802-478-5055 | PT/FT: FT, exempt |
| | SSN:031-11-3456 | No. of Exemptions: 4 |
| | 401(k) deduction: 3% | M/S:M |
| | | Pay Rate: \$35,000/year |
| A-Towle | Avery Towle | Hire Date: 2-4-2014 |
| | 4011 Route 100 | DOB: 7-14-1991 |
| | Plymouth, VT 05102 | Position: Production Worker |
| | 802-967-5873 | PT/FT: FT, nonexempt |
| | SSN:089-74-0974 | No. of Exemptions: 1 |
| | | M/S: S |
| | | Pay Rate: \$12.00/hour |
| A-Long | Charlie Long | Hire Date: 2-7-14 |
| | 242 Benedict Road | DOB: 3-16-1987 |
| | S. Woodstock, VT 05002 | Position: Production Worker |
| | 802-429-3846 | PT/FT: FT, nonexempt |
| | SSN: 056-23-4593 | No. of Exemptions: 2 |
| | | M/S:M |
| | | Pay Rate: \$12.50/hour |
| B-Shang | Mary Shangraw | Hire Date: 2-5-14 |
| | 1901 Main Street #2 | DOB: 8-20-1994 |
| | Bridgewater, VT 05520 | Position: Administrative Assistant |

| | 802-575-5423 | PT/FT: PT, nonexempt |
|---------|-----------------------|---|
| | SSN: 075-28-8945 | No. of Exemptions: 1 |
| | | M/S: S |
| | | Pay Rate: \$10.50/hour |
| B-Lewis | Kristen Lewis | Hire Date: 2-2-14 |
| | 840 Daily Hollow Road | DOB: 4-6-1950 |
| | Bridgewater, VT 05523 | Position: Office Manager |
| | 802-390-5572 | PT/FT: FT, exempt |
| | SSN: 076-39-5673 | No. of Exemptions: 3 |
| | | M/S:M |
| | | Pay Rate: \$32,000/year |
| B-Schwa | Joel Schwartz | Hire Date: 2-1-14 |
| | 55 Maple Farm Way | DOB: 5-23-1985 |
| | Woodstock, VT 05534 | Position: Sales |
| | 802-463-9985 | PT/FT: FT, exempt |
| | SSN: 021-34-9876 | No. of Exemptions: 2 |
| | | M/S:M |
| | | Pay Rate: \$24,000/year base plus 3% commission per case sold |
| B-Prevo | Toni Prevosti | Hire Date: 2-1-14 |
| | 10520 Cox Hill Road | DOB: 9-18-1967 |
| | Bridgewater, VT 05521 | Position: Owner/President |
| | 802-673-2636 | PT/FT: FT, exempt |
| | SSN: 055-22-0443 | No. of Exemptions: 5 |
| | | M/S:M |

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| Pay Rate: \$45,000/year |
|-------------------------|
| |

The Departments are as follows:

Department A: Agricultural Workers

Department B: Office Workers

1. You have been hired as of February 10, 2014, as the new accounting clerk. Your employee number is B-XXXX, where "B" denotes that you are an office worker and "XXXXX" is the first five letters of your last name. If your last name is fewer than five letters, use the first few letters of your first name to complete the employee number. Your social security number is 555-55-5555, and you are full-time, nonexempt, and paid at a rate of \$34,000 per year. You are single with only one job (claiming 2 exemptions). You live at 1644 Smittin Road, Woodstock, VT 05001. Your date of birth is 1/1/1991 and your Social Security number is 555-55-5555 for the project. You are a citizen of the United States and provide a Vermont driver's license #88110009 expiring 1/1/2016 in addition to your Social Security card for verification of your identity. Complete the W-4 and the I-9 to start your own employee file.

| Form W-4 (2014) | The exceptions do not apply to supplemental wages greater than \$1.000.000. | Nonwage income. If you ha | torest or dividends, | |
|--|--|---|--|------------------------------|
| Purpose. Complete Form W-4 so that your employer common the corner leaders more than your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes. Exemption from withholding. If you are exempt, com | Basic instructions. If you are not exempt, complete the Personal Allowances Worksheet below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income. or two-earners/multiple jobs situations. | consider making estimated to 1040-ES, Estimated Tax for may owe additional tax. If yo iincome, see Pub. 505 to fin your withholding on Form W Two earners or multiple jo working spouse or more th. | Individuals. Otherwise, you un have pension or annuity dout if you should adjust -4 or W-4P. | |
| lete only lines 1, 2, 3, 4, and 7 and sign the form to alidate it. Your exemption for 2014 expires rebruary 17, 2015. See Pub. 505, Tax Withholding and Estimated Tax. Jote. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption | Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages. | total number of allowances on all jobs using worksheets W-4. Your withholding usus when all allowances are cla for the highest paying job a | s from only one Form ally will be most accurate timed on the Form W-4 and zero allowances are | |
| from withholding if your income exceed s \$1,000 and nocludes more than \$350 of unearned income (for example, interest and dividends). Exceptions. An employee may be able to claim | Head of household. Generally, you can claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the 125ELZCZ Pelbs 501k Exemptions, Standard Deduction, and | claimed on the others. See Nonresident alien. If you a see Notice 1392, Suppleme Instructions for Nonresiden completing this form. | re a nonresident alien, ental Form W-4 t Aliens. before | |
| exemption from withholding even if the employee is a dependent. if the employee: I sage 65 or older, I b blind. or Will claim adjustments to income; tax credits; or | Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. One durifer cand or depriment care expenses and the child | Check your withholding. A effect. use Pub. 505 to see having withheld compares for 2014. See Pub. 505. es exceed \$130,000 (Single) o Future developments. Informa | how the amount you are to your projected total tax pecially if your earnings r \$180,000 (Married). | |
| temized deductions, on his or her tax return. | converting your other credits into withholding allowances 5 ft | developments affecting Form W | 1-4 (such as legislation | |
| invaint describere, an lits or her factorism. | considerate for odds in official allocations. | enacted after we release t) will | be posted at www.irs.gov/w4. | |
| A Enter "1" for yourself if no one else ca | nal Allowances Worksneet (Keep for you | r records.) | Δ 1 | |
| You are single and I | DESCRIPTION OF THE PROPERTY OF | or } | B 1 | |
| | second job or your spouse's wages (or the total of b | | | |
| | ay choose to enter "-0-" if you are married and hayou avoid having too little tax withheld.) | 0 1 | or more | |
| | an your spouse or yourself) you will claim on your | tax return | · · D | |
| and the second of the second o | sehold on your tax return (see conditions under child or dependent care expenses for which you | | · · F | |
| | yments. See Pub. 503, Child and Dependent Car | | | |
| | child tax credit). See Pub. 972, Child Tax Credit, | | 1201 | |
| | \$65,000 (\$95,000 if married), enter "2" for each elss "2" if you have seven or more eligible children. | igible child; then less "1" if y | you | |
| | 000 and \$84,000 (\$95,000 and \$119,000 if married), en | ter "1" for each eligible child . | G | |
| | . (Note. This may be different from the number of exer | | | |
| For accuracy, complete all worksheets and Adjustments and Adjustments for all job | ze or claim adjustments to income and want to rew Worksheet on page 2. and have more than one job or are married and y is exceed \$50,000 (\$20,000 if married), see the Tw | ou and your spouse both w | ork and the combined | |
| that apply. avoid having too little If neither of the ab | e tax withheld. ove situations applies, stop here and enter the num | ber from line H on line 5 of Fo | rm W-4 below. | |
| | d give Form W-4 to your employer. Keep the top | | | |
| A T Embl 4 | · Withh | Tica' | OMB No. 1545-0074 | |
| Penartra er you a | as h a certain all | from wit s | 2014 | |
| subject to review b | by the IRS. Your employer may be required to send a cop | The second second second second | security number | |
| Student F | Success | 10 (COOK DOOR) | 5-55-5555 | |
| Home address (number and street or rural ro 1644 Smittin Road | 3 LI singe LI 2 | rea [1 Marted, but withhold a separated, or spouse is a nonresident | | |
| City or town. state. and ZIP code | | fers from that shown on your so | | |
| Woodstock, VT 05001 | | ust call 1-800-772-1213 for a re | placement card. | |
| 6 Additional amount, if any, you want v | 공의 것이다 내내, 그리고를 내 회사 (1977년 기계(급기) 원래(소)의 기급증기의 경우 계획을 가라시죠? | vian scotiniona in aucentin | ľLeh? | |
| | or 2014, and I certify that I meet both of the follow of all federal income tax withheld because I had n | SETTING TO SELECT THE SET OF SECURITY SECURITY SET | on. | |
| o illing franchisch is the state of the little of | deral income tax withheld because I expect to ha | | • If | you meet both conditions, wr |
| here. | examined this certificate and, to the best of my kno | | The state of the s | , |
| Under penaities of perjury, I declare that I have Employee's signature | examined this certificate and, to the best of my kno | wieuge and beller, it is true, co | опест, апо сотгріете. | |
| (This form is not valid unless you sign it.) | omplete lines 8 and 10 only if sending to the IRS.) 9 Office | Date » e code (optional) 10 Employer id | dentification number (EIN) | |
| comployer's name and address (Employer: Co | omplete liftes o and to only it sending to the IRS.] | e code (optional) 10 Employer io | dentification number (EIN) | |
| For Privacy Act and Paperwork Reduction A | ct Notice, see page 2. Cat. | No. 102200 | Form W-4 (2014) | |
| | | | | |

Employment Eligibility Verification

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS Form I-9 OMB No. 1615-0047 Expires 03/31/2016

START HERE. Read instructions carefully before completing this form. The instructions must be available during completion of this form.

ANTI-DISCRIMINATION NOTICE: It is illegal to discriminate against work-authorized individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because the documentation presented has a future expiration date may also constitute illegal discrimination.

| Lact Namo (Family Nama) | | 75-20-00-00-0 | | | a a company | |
|---|--|-----------------------------|-------------------|--------------------|--------------------------------------|--|
| Last Name (Family Name) Success | First Name (Given Name Student | me) ~iddle In | tial Other Names | ames Used (if any) | | |
| Address (Street Number and Name) | Apt. Number | City or Town | | - | Zip Code | |
| 1644 Smittin Rd | 7 tpt. Number | Woodstock | | | 05001 | |
| Date of Birth $(mm)(dd)(yyyy)$ U.S. So $01/01/1991$ 73 | ocial Security Number E-mail Add | ress | 1 | Telepho | one Number | |
| am aware that federal law provennection with the completion | | r fines for false stateme | nts or use of fal | se doc | uments in | |
| attest, under penalty of perjury | y, that I am (check one of the | following): | | | | |
| X] A citizen of the United States | Parameter Constitution and the second | | | | | |
| D A noncitizen national of the U | Inited States (See instructions) | | | | | |
| O A lawful permanent resident (| Alien Registration Number/USC | CIS Number): | | _ | | |
| An alien authorized to work until (See instructions) | (expiration date, if applicable, mm/ | dd/yyyy) | Some aliens n | nay write | e "NIA" in this field. | |
| For aliens authorized to work | provide your Alien Registration | Number/USCIS Numbe | OR Form /-94 A | dmissio | on Number | |
| 1. Alien Registration Number/ | USCIS Number: | _ | | | | |
| OR | - Control of the Cont | | | Do Not | 3-D Barcode t Write in This Space | |
| 2. Form 1-94 Admission Numb | ber. | _ | 4 | E/0 (90) | | |
| If you obtained your admiss States, include the following | sion number from CBP in conne g: | ection with your arrival in | the United | | | |
| E 1 E | er: | | _ | | | |
| Foreign Passport Number | | | | | | |
| Foreign Passport Number Country of Issuance | - | | | | | |
| Country of Issuance | A" on the Foreign Passport Nun | nber and Country of Issue | ance fields. (See | instructi | ions) | |
| Country of Issuance | A" on the Foreign Passport Nun | nber and Country of Issua | Date (mm/dd | | ions) | |
| Country of Issuance. Some aliens may write "N/ | | 4 | Date (mm/do | d/yyyy). | | |
| Country of Issuance. Some aliens may write "N// Signature of Employee. Preparer and/or Translator (employee.) attest, under penalty of perjury | Certification (To be completed by, that I have assisted in the completed by the complete by th | d and signed if Section 1 | Date (mm/dd | Vyyyy). | other than the | |
| Country of Issuance. Some aliens may write "N// Signature of Employee. Preparer and/or Translator (employee.) attest, under penalty of perjury of formation is true and correct. | Certification (To be completed by, that I have assisted in the completed by the complete by th | d and signed if Section 1 | Date (mm/dd | person | other than the | |
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Fom 1-9 03/08/13 N

| | xpiration date, in | fany.) | you review, record th | ne for n owing information: document title, |
|--|--|---|--|--|
| Employee Last Name, First Name and M | iddle Initial froi | m Section 1: | | |
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| Issuing Authority: | Issuing | Authority. | tssuin | g Authority. |
| | Localita | | | |
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| Certification attest, under penalty of perjury, that above-listed document(s) appear to light | (1) have ex be genuine are United State | camined the document(s nd to relate to the emplo es. |) presented by the byee named, and | e above-named employee, (2) tl |
| Certification attest, under penalty of perjury, that above-listed document(s) appear to lemployee is authorized to work in the | t (1) have ex be genuine are United State nent <i>(mmlddl)</i> | camined the document(s nd to relate to the emplo es. |) presented by the pyee named, and (| e above-named employee, (2) the distribution (3) to the best of my knowledge |
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| 2. C each emplo | Complete the employee yee. | information form for | each employee. Enter | the pay rate for |
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EMPLOYEE INFORMATION FORM

NAME Thomas Millen Hire Date 2/1/2014

ADDRESS 1022 Forest Date of Birth School Rd 12/16/1982

CITY/STATE/ZIP Position Production

Woodstock/VT/05001 Manager

TELEPHONE 802-478-

No. of exemptions 4

SOCIAL SECURITY

NUMBER 031-11-3456 Pay Rate \$35,000/year

| Period | Hrs. | | | | Social | | Fed Inc. | | | Total | | |
|--------|--------|---------|-----|-----|----------|----------|----------|----------|--------|-------|---------|-----|
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| NAME | Avery | Towle | Hire I | Date 2/4/ | 2014 | | | | | | | |
| ADDRI | ESS 401 | 1 Route | | | | _ | | | | | | |
| 100 | | | Date of | of Birth ' | 7/14/1991 | _ | | | | | | |
| CITY/S | TATE/ZI | P | Positio | on Proc | duction | 7.0 | | | | | | |
| | th/VT/05 | | Work | er | | _ | | | | | | |
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| | L SECUI | | | | | | | | | | | |
| NUMB | ER 089-7 | 4-0974 | Pay R | ate \$12.0 | 00/hour | _ | | | | | | |
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| Period | Hrs. | | OT | Gross | Social | | Fed Inc. | | | Total | | |
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| NAME | Charli | e Long | Hire D | Date 2/7/ | 2014 | | | | | | | |
| ADDRI | ESS 242 | Benedict | - | | | _ | | | | | | |
| Rd | | | Date of | of Birth ? | 3/16/1987 | | | | | | | |
| CITY/S | TATE/ZI | P S. | Positio | on Pro | duction | - | | | | | | |
| Woodst | ock/VT/0 | 5002 | Worke | er | | | | | | | | |
| TELEP | HONE 8 | 02-429- | | | | - | | | | | | |
| 3846 | | | No. of | exempt | ions 2 | | | | | | | |
| | L SECUI | | | | | _ | | | | | | |
| NUMBI | ER 056-2 | 23-4593 | Pay Ra | ate \$12. | 50/hour | | | | | | | |
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EMPLOYEE INFORMATION FORM

NAME Mary

Shangraw Hire Date 2/5/2014

ADDRESS 1901 Main

St #2 Date of Birth 8/20/1994

CITY/STATE/ZIP Position

Bridgewater/VT/05 520 Administrative Assistant

TELEPHONE 802-575-

No. of exemptions 1

SOCIAL SECURITY

NUMBER 075-28-8945 Pay Rate \$10.50/hour

| Period | Hrs. | | OT | Gross | | | Fed Inc. | | | Total | | |
|--------|--------|---------|-----|-------|----------|----------|----------|----------|--------|-------|---------|-----|
| Ended | Worked | Reg Pay | Pay | Pay | Sec. Tax | Medicare | Tax | Inc. Tax | 401(k) | Deduc | Net pay | YTD |
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| NAME | Kriste | n Lewis | Hire I | Date 2/2/ | 2014 | | | | | | | |
| | ESS 840 | Daily | | | | _ | | | | | | |
| Hollow | | | | | 4/6/1950 | _ | | | | | | |
| CITY/S | TATE/ZI | P | Position | on Off | ice | | | | | | | |
| | vater/VT/ | | Mana | ger | | _ | | | | | | |
| | HONE 8 | 02-390- | | _ | | | | | | | | |
| 5572 | | | No. o | f exempt | ions 3 | _ | | | | | | |
| | L SECUI | | | ф.2.2 | 000/ | | | | | | | |
| NUMBI | ER 076-3 | 39-56/3 | Pay R | ate \$32, | 000/year | _ | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| Daniad | T Lang | I | ОТ | Cross | Casial | | End Inc. | Ctoto | I | Total | | T |
| Period | Hrs. | Dag Day | OT | Gross | Social | Madiaara | Fed Inc. | | 401(12) | Total | Not nov | VTD |
| Period Ended | | Reg Pay | | Pay | Social Sec. Tax | Medicare | | State Inc. Tax | 401(k) | Deduc | Net pay | YTD |
| | | Reg Pay | | | | Medicare | | | 401(k) | | Net pay | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |
| | | Reg Pay | | Pay | | Medicare | | | 401(k) | Deduc | 1 | YTD |

| EMPLC | YEE IN | FORMAT | ΓΙΟΝ F | ORM | | | | | | | | |
|--------|----------|---------|----------|-----------|------------|----------|----------|----------|--------|-------|---------|-----|
| NAME | Joel S | chwartz | Hire Da | ate 2/1/ | 2014 | | | | | | | |
| ADDRI | ESS 55 N | Maple | | | | - | | | | | | |
| Farm W | /ay | | Date of | f Birth 5 | 5/23/1985 | | | | | | | |
| | TATE/Z | | | | | _ | | | | | | |
| | | | Position | n Sale | S | | | | | | | |
| | HONE 8 | 02-463- | | | | _ | | | | | | |
| 9985 | | | No. of | - | | | | | | | | |
| | L SECUI | | | | 000/year + | • | | | | | | |
| NUMBI | ER 021-3 | 34-9876 | commi | ssion | | _ | | | | | | |
| | | | | | | | | | | | | |
| Period | Hrs. | | OT | Gross | Social | | Fed Inc. | State | | Total | | |
| Ended | Worked | Reg Pay | Pay | Pay | Sec. Tax | Medicare | Tax | Inc. Tax | 401(k) | Deduc | Net pay | YTD |
| | | | | 0 | | | | | | 0 | 0 | |
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| EMPLC | YEE IN | FORMA' | ΓΙΟΝ Ι | FORM | | | | | | | | |
|---------|-----------|----------|---------|-----------|-----------|----------|----------|----------|--------|-------|--------|-------|
| NAME | Toni I | Prevosti | Hire I | Date 2/1/ | 2014 | | | | | | | |
| ADDRE | ESS 105 | 20 Cox | | | | _ | | | | | | |
| Hill Rd | | | Date of | of Birth | 9/18/1967 | | | | | | | |
| CITY/S | TATE/ZI | P | Positio | on | | _ | | | | | | |
| Bridgev | vater/VT/ | 05521 | Owner | r/Preside | ent | | | | | | | |
| TELEPI | HONE 8 | 02-673- | | | | _ | | | | | | |
| 2636 | | | No. of | fexempt | ions 5 | | | | | | | |
| | L SECUI | | | | | _ | | | | | | |
| NUMBI | ER 055-2 | 22-0443 | Pay R | ate \$45, | 000/year | | | | | | | |
| | | | | _ | | | | | | | | |
| Period | Hrs. | | OT | Gross | Social | | Fed Inc. | State | | Total | | |
| Ended | Worked | Reg Pay | Pay | Pay | Sec. Tax | Medicare | Tax | Inc. Tax | 401(k) | Deduc | Net pa | y YTD |
| | | | | 0 | | | | | | 0 | 0 | |
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EMPLOYEE INFORMATION FORM

NAME Student F

Success Hire Date 2/10/2014

ADDRESS 1644 Smittin

Rd Date of Birth 1/1/1991 CITY/STATE/ZIP Position Accounting

Woodstock/VT/05001 Clerk

TELEPHONE (555)555-

No. of exemptions 2

SOCIAL SECURITY

NUMBER 555-55-5555 Pay Rate \$34,000/year

| Period Ended | Hrs. Worked | Reg Pay | OT Pay | Gross Pay | Social Sec. Tax | Medicare | Fed Inc. Tax | State Inc. Tax | 401(k) | Total Deduc | Net pay | YTD |
|-----------------|----------------|---------|-----------|--------------|--------------------|----------|-----------------|-------------------|--------|----------------|---------|-----|
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