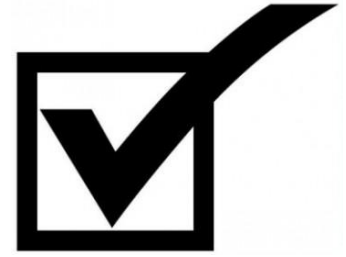


**BUSINESS  
PROFESSIONALS  
of AMERICA**  
Giving Purpose to Potential



# **PAYROLL ACCOUNTING**

## **(125)**

## **REGIONAL 2026**

### **CONCEPT KNOWLEDGE:**

Multiple Choice (30 @ 2 points each) \_\_\_\_\_ (60 points)

### **APPLICATION KNOWLEDGE:**

Short Answer (38 @ 2 points each) \_\_\_\_\_ (76 points)

Job 1: Timecard (60 @ 2 points each) \_\_\_\_\_ (120 points)

Job 2: Journalizing the Payroll (18 @ 2 points each) \_\_\_\_\_ (36 points)

***TOTAL POINTS*** \_\_\_\_\_ ***(292 points)***

**Test Time: 60 minutes**

**MULTIPLE CHOICE:** (30 @ 2 points each)

1.	<b>B</b>	16.	<b>B</b>
2.	<b>B</b>	17.	<b>B</b>
3.	<b>A</b>	18.	<b>A</b>
4.	<b>B</b>	19.	<b>C</b>
5.	<b>B</b>	20.	<b>B</b>
6.	<b>C</b>	21.	<b>B</b>
7.	<b>A</b>	22.	<b>B</b>
8.	<b>B</b>	23.	<b>C</b>
9.	<b>A</b>	24.	<b>B</b>
10.	<b>B</b>	25.	<b>A</b>
11.	<b>B</b>	26.	<b>A</b>
12.	<b>A</b>	27.	<b>B</b>
13.	<b>B</b>	28.	<b>C</b>
14.	<b>A</b>	29.	<b>D</b>
15.	<b>A</b>	30.	<b>D</b>

**SHORT ANSWER:** (2 points each; 76 points total)

1.

<b>Employee</b>	<b>Total Hours</b>	<b>Pay Rate</b>	<b>Regular Earnings</b>	<b>Overtime Earnings</b>	<b>Gross Earning</b>
Albrecht, Carol	33.5	\$13.50	<b>\$452.25</b>		<b>\$452.25</b>
Beaumont, Rex	42.5	\$13.75	<b>\$550.00</b>	<b>\$51.56</b>	<b>\$601.56</b>
Chen, Rei	40	\$14.25	<b>\$570.00</b>		<b>\$570.00</b>
Sanders, Davis	37	\$14.00	<b>\$518.00</b>		<b>\$518.00</b>
Wheatly, Lea	43	\$14.50	<b>\$580.00</b>	<b>\$65.25</b>	<b>\$645.25</b>

2.

Weekly Pay Periods per Year	<u><b>52</b></u>	Weekly Gross Earnings	<u><b>\$807.69</b></u>
Monthly Pay Periods per Year	<u><b>12</b></u>	Monthly Gross Earnings	<u><b>\$3,500.00</b></u>
Semi-Monthly Pay Periods per Year	<u><b>24</b></u>	Semi-Monthly Earning	<u><b>\$1,750.00</b></u>
Bi-Weekly Pay Periods per Year	<u><b>26</b></u>	Bi-Weekly Earning	<u><b>\$1,615.38</b></u>

3.

<b>Employee</b>	<b>Yearly Salary</b>	<b>Monthly Gross Earnings</b>	<b>Social Security Tax Deduction</b>	<b>Medicare Tax Deduction</b>
Alder, Pedro	\$45,500	<b>\$3,791.67</b>	<b>\$235.08</b>	<b>\$54.98</b>
Jackson, Lilly	\$55,750	<b>\$4,645.83</b>	<b>\$288.04</b>	<b>\$67.36</b>
Mostaf, Yusef	\$62,250	<b>\$5,187.50</b>	<b>\$321.63</b>	<b>\$75.22</b>
Pagdon, Mike	\$61,000	<b>\$5,083.33</b>	<b>\$315.17</b>	<b>\$73.71</b>
Vilhelmsson, Mav	\$57,400	<b>\$4,783.33</b>	<b>\$296.57</b>	<b>\$69.36</b>

**Job 1: Timecard** (2 points each; 120 points total)

Employee # 21-AC  
 Name Andres, Claire  
 Period Ending November 29  
 Marital Status S No. of Allowances 1

Date	Morning		Afternoon		Overtime		Hours	
	IN	OUT	IN	OUT	IN	OUT	REG	OT
11/16								
11/17	6 <sup>58</sup>	11 <sup>58</sup>	12 <sup>55</sup>	4 <sup>03</sup>			8	
11/18	7 <sup>00</sup>	11 <sup>57</sup>	12 <sup>56</sup>	4 <sup>06</sup>			8	
11/19	7 <sup>00</sup>	11 <sup>55</sup>	12 <sup>59</sup>	4 <sup>05</sup>	4 <sup>05</sup>	7 <sup>02</sup>	8	3
11/20	7 <sup>00</sup>	11 <sup>55</sup>	12 <sup>59</sup>	4 <sup>05</sup>	4 <sup>05</sup>	7 <sup>02</sup>	8	3
11/21	6 <sup>56</sup>	12 <sup>03</sup>	1 <sup>00</sup>	4 <sup>04</sup>			8	
11/22								
11/23								
11/24	7 <sup>05</sup>	12 <sup>02</sup>	12 <sup>55</sup>	4 <sup>04</sup>	4 <sup>04</sup>	7 <sup>02</sup>	8	3
11/25	6 <sup>58</sup>	12 <sup>00</sup>	1 <sup>02</sup>	4 <sup>01</sup>			8	
11/26	6 <sup>55</sup>	11 <sup>57</sup>	1 <sup>01</sup>	4 <sup>03</sup>			8	
11/27	6 <sup>56</sup>	12 <sup>02</sup>	12 <sup>55</sup>	4 <sup>06</sup>			8	
11/28	6 <sup>54</sup>	12 <sup>03</sup>	1 <sup>00</sup>	4 <sup>04</sup>	4 <sup>04</sup>	7 <sup>05</sup>	8	3
11/29								
		Hours		Rate		Amount		
Regular		80		13.50		1080.00		
Overtime		12		20.25		243.00		
Total Hours		92		Total Earnings		1323.00		

Employee # 21-CW  
 Name Castillo, Will  
 Period Ending November 29  
 Marital Status M No. of Allowances 4

Date	Morning		Afternoon		Overtime		Hours	
	IN	OUT	IN	OUT	IN	OUT	REG	OT
11/16								
11/17	7 <sup>57</sup>	12 <sup>03</sup>	12 <sup>57</sup>	5 <sup>00</sup>			8	
11/18	7 <sup>53</sup>	12 <sup>05</sup>	12 <sup>59</sup>	4 <sup>55</sup>	4 <sup>55</sup>	7 <sup>01</sup>	8	2
11/19	7 <sup>55</sup>	12 <sup>05</sup>	1 <sup>00</sup>	5 <sup>01</sup>			8	
11/20	7 <sup>45</sup>	12 <sup>15</sup>	1 <sup>16</sup>	4 <sup>41</sup>	4 <sup>41</sup>	7 <sup>01</sup>	8	2.25
11/21	8 <sup>01</sup>	12 <sup>01</sup>	1 <sup>01</sup>	5 <sup>03</sup>			8	
11/22								
11/23								
11/24	8 <sup>02</sup>	12 <sup>00</sup>	12 <sup>59</sup>	5 <sup>00</sup>			8	
11/25	7 <sup>57</sup>	11 <sup>57</sup>	1 <sup>05</sup>	5 <sup>03</sup>	5 <sup>03</sup>	7 <sup>02</sup>	8	2
11/26	7 <sup>59</sup>	11 <sup>55</sup>	1 <sup>01</sup>	5 <sup>02</sup>	5 <sup>02</sup>	7 <sup>01</sup>	8	2
11/27	7 <sup>56</sup>	11 <sup>58</sup>	12 <sup>59</sup>	5 <sup>00</sup>			8	
11/28	7 <sup>55</sup>	12 <sup>02</sup>	1 <sup>03</sup>	5 <sup>00</sup>			8	
11/29								
		Hours		Rate		Amount		
Regular		80		14.00		1120.00		
Overtime		8.25		21.00		173.25		
Total Hours		88.25		Total Earnings		1293.25		

Employee # 21-HL  
 Name Huang, Lei  
 Period Ending November 29  
 Marital Status M No. of Allowances 5

Date	Morning		Afternoon		Overtime		Hours	
	IN	OUT	IN	OUT	IN	OUT	REG	OT
11/16								
11/17	7 <sup>57</sup>	11 <sup>55</sup>	12 <sup>55</sup>	5 <sup>02</sup>			8	
11/18	8 <sup>02</sup>	11 <sup>19</sup>	12 <sup>59</sup>	5 <sup>01</sup>			8	
11/19	7 <sup>56</sup>	12 <sup>59</sup>	1 <sup>05</sup>	5 <sup>03</sup>			8	
11/20	8 <sup>03</sup>	1 <sup>05</sup>	1 <sup>59</sup>	5 <sup>01</sup>	5 <sup>01</sup>	7 <sup>30</sup>	8	2.5
11/21	6 <sup>30</sup>	11 <sup>55</sup>	1 <sup>04</sup>	4 <sup>25</sup>	4 <sup>25</sup>	7 <sup>35</sup>	8	3
11/22								
11/23								
11/24	7 <sup>33</sup>	11 <sup>30</sup>	12 <sup>32</sup>	4 <sup>33</sup>			8	
11/25	7 <sup>30</sup>	11 <sup>41</sup>	12 <sup>47</sup>	4 <sup>31</sup>			8	
11/26	8 <sup>01</sup>	12 <sup>01</sup>	1 <sup>00</sup>	4 <sup>58</sup>	4 <sup>58</sup>	7 <sup>05</sup>	8	2
11/27	8 <sup>04</sup>	12 <sup>05</sup>	1 <sup>04</sup>	5 <sup>02</sup>	5 <sup>02</sup>	7 <sup>01</sup>	8	2
11/28	7 <sup>33</sup>	11 <sup>33</sup>	12 <sup>35</sup>	4 <sup>33</sup>			8	
11/29								
		Hours		Rate		Amount		
Regular		80		14.50		1160.00		
Overtime		9.5		21.75		206.63		
Total Hours		89.5		Total Earnings		1366.63		

**Job 2: Journalizing the Payroll** (2 points each answer; 36 points total)

General Journal			
Date	Account	Debit	Credit
Nov. 29	Salaries Expense	6,835.25	
	Federal Income Tax Payable		444.30
	State Income Tax Payable		136.71
	Social Security Tax Payable		423.79
	Medicare Tax Payable		99.11
	Health Insurance Premiums Payable		800.00
	Special Olympics Payable		400.00
	US Savings Bonds Payable		400.00
	Cash		4,131.34