

## 1st Journal Entry: Wages and deductions for the hourly employee

Date	Account Name	Debit	Credit
xx/xx/xxxx	Wages Expense	1,320	
	FICA Tax Payable		41
	Federal Income Tax		264
	State Income Tax		53
	Health Insurance (employee portion)		126
	Net Wages or Payroll Payable		836

# Journal Entry For Wages

**Francis William Pixley**



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