SWEETWATER UNION HIGH SCHOOL DISTRICT

DIVISION OF ADULT EDUCATION

Career Technical Education

## Payroll Clerk

### COURSE APPROVAL

Mission: The Division of Adult Education, a community-focused organization, promotes and facilitates life-long learning for adults to meet the challenges of the 21st century.

Student Learning Outcomes

* Students will establish personal, academic and/or workforce goals and demonstrate progress toward them
* Students will solve problems
* Students will communicate clearly and collaborate with others
* Students will use resources, including technology, to research, organize and communicate information

##### Course approved by the Board of Trustees

July 21, 2014

##### Course Revision:

June 27, 2016

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## Payroll Clerk

# Basic Course Information

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| **Course Title:** | **Payroll Clerk** |
| **CTE Industry Sector:** | **Business/Finance** |
| **Career Pathway:** | **Accounting Services** |

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| **Course Level:** | **X** | Introductory | **X** | Concentration |  | Capstone |

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| **Course Number:** | **2663** |
| **CBEDS Title:** | **Accounting/Computerized Accounting** |
| **CBEDS Number:** | **4600** |

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| Course Hours: | **297** |
| Prerequisites: | Intermediate Math Skills  Basic Computer Skills  Comprehension of Written/Verbal English |
| Evaluation: | 1. Satisfactory completion of required written and computerized assignments. 2. Satisfactory completion of written objectives and problem examinations on assigned materials and business simulation sets. 3. Satisfactory participation in classroom activities as evaluated by the instructor. |
| Conditions for Repetition: | Students failing to meet the objectives due to insufficient attendance or inability to master the content may repeat the course as many times as desired as long as they demonstrate learning progress to the teacher. |
| **Articulation Information:** | Southwestern College:  Payroll Clerk (3 units)  Must complete with a B average or higher. |
| **Articulation Credit:** | 3 Units |
| **High School elective Credit:** | This course may be offered on a credit/non-credit basis. College credits may be acquired by high school students providing they complete all criteria in this course. |
| **Advisory Committee Meetings:** | As scheduled and deemed appropriate by Career Technical Education Department. |

**Course Description**

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| Emphasis is placed on topics most commonly addressed by all companies with targeted exercises to reinforce these concepts, including:   1. Balancing Theory and Practical Skills. Theory and laws are balanced with practical, step-by-step instructions to complete payroll tasks. 2. Ensuring Readiness with Real-World Exercises. 3. Making Connection Between Payroll Laws and Specific Actions. |

**Instructional Strategies**

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| 1. Course will be taught as a Hybrid course of teacher being available for one-on-one instruction throughout the established classroom hours and students working in a Distance Learning environment outside the classroom on the internet with online materials and text. 2. Teacher will monitor student progress by viewing student coursework and grades online and may include completion of coursework and teacher designed tests to be completed in the classroom.. 3. Students work at their own pace in an independent study environment. 4. Students practice business payroll operations by applying accounting payroll skills in business simulation projects in eLab environment.   Teacher supervision of student study time, completion of online assignments: 60%  Testing 30%  Teacher/Student Consultations 10% |

**Instructional Materials**

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| Textbooks: Labyrinth Learning – Payroll Accounting: A Practical, Real-World Approach  (ISBN-13:978-159136-691-1) (Text with eLab access license) |

**Career Plan: How this Course fits into the Course Sequence**

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| **Sequence of Courses** | **Course Level** | | | **Primary Funding Source** | | **Perkins**  **Funded** | **Total Duration** |
| Beginning/Intermediate Accounting / QuickBooks / Payroll Clerk | Intro. | Concentration | Capstone | District/COE | ROCP | Yes or No | (In hours) |
| Beginning Accounting |  |  |  |  |  | Yes |  |
| Advanced Accounting |  |  |  |  |  | Yes |  |
| * Student can choose from the following groups: | | | | | | | |
| QuickBooks |  |  |  |  |  | Yes |  |
| Payroll Clerk |  |  |  |  |  | Yes |  |

**Occupations for Identified Pathway**

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| Pathway occupations organized by level of education and training required for workplace entry.(Asterisked occupations require certification or licensure.) | |
| Postsecondary Training (Certification and/or AA degree) | College University (Bachelor’s degree or higher) |
| Payroll Clerk | Certified Public Accountant/Accountant/ Business Administration/Business Management |
| Articulated with Southwestern College for college credit toward Business or Accounting Degree |  |

**Course Goals**

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| 1. Process payroll for new employees including hiring considerations, laws, regulations, and required documentation. |
| 1. Calculating employee pay, defining pay periods and workweeks; using pay period options; considering wage-determination issues; complying with the Federal Equal Pay Act; performing pay conversions; commissions, bonuses, and incentive plans; examining alternative pay considerations; preparing payroll registers. |
| 1. Processing Federal and State Income Tax Withholding; Calculating mandatory deductions; Withholding Voluntary Deductions; Distinguishing between Gross and Taxable Pay; Changing W-4 forms; Dealing with Deceased and Terminated employees. |
| 1. Computing Social Security Tax; Medicare Tax; using Additional Medicare Tax; withholding State Disability Insurance; complying with Wage Garnishments; Contributing to Retirement Plans; withholding charitable contributions, union dues, and insurance premiums; Accounting for Payroll. |
| 1. Computing and processing Federal and State Unemployment Taxes; employer matching Social Security and Medicare Tax; Accounting for Payroll (Employer Portion); paying nonemployee compensation, using W-9, 1099-MISC and 1096 forms; exploring Self-Employment Contributions Act (SECA) |
| 1. Periodic and Year-End Payroll Reporting; Form 941 (Employer’s Quarterly Federal Tax Return); using Electronic Federal Tax Payment System; using Quarterly State Payroll Forms; Form 940 (Employer’s Annual Federal Unemployment Tax Return); Completing Forms W-2 and W-3. |
| 1. Completing real world one-month and three-month comprehensive payroll projects. |

**Instructional Module/Unit**

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| **Unit 1** | **Processing New Employee** | **Class Hrs.** | **12** | **Lab Hrs.** | **21** |

**Description:**

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| Students will be able to examine the Employee Pay Stub and use the Summary of Tax Rates; study the Fair Labor Standards Act using Federal Minimum Wage, calculate overtime wages, and adhere to Child Labor Restrictions. Students will learn Circular E and Form SS-4 and how to obtain an Employer Identification Number. Students will understand how to process hiring of new employees, examining the 1996 Personal Responsibility and Work Opportunity Reconciliation Act, complete Forms SS-5 and W-4, check additional hiring considerations such as examining the Immigration Reform and Control Act of 1986 (IRCA) and completing required Form I-9. Students will learn general payroll topics including obtaining Worker’s Compensation Insurance, obtaining payroll certifications, using a payroll service, and establishing and maintaining an Employee Earnings Record. |
| **Unit 1 Competency:** Upon Completion of this unit, the student is able to: |
| 1. Satisfactorily complete written tests on above mentioned materials. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all aforementioned topics. |

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| --- | --- | --- | --- | --- | --- |
| **Unit 2** | **Calculating Employee Pay** | **Class Hrs.** | **9** | **Lab Hrs.** | **17** |

Description:

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| Students learn the process of defining pay periods and workweeks, using pay period options, and defining the workweek. Students will learn wage-determination issues including complying with the Equal Pay Act, paying state minimum wages, and using time cards. Students will be able to compare salaries and wages and calculate overtime pay, convert to hourly rates, calculate weekly wage conversions, and learn to perform annual salary conversions. Students will learn about commissions, bonuses, and incentive plans as they pertain to payroll, how to pay commissions, award bonuses, and offer incentive plans. Students will examine alternative pay considerations including receiving self-employment income, considering tipped employees, and compensating for piecework systems. Students will learn to complete Payroll Registers. |
| **Unit 2 Competency:** Upon Completion of this unit, the student is able to: |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. |

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| **Unit 3** | **Federal and State Income Tax Withholding** | **Class Hrs.** | **9** | **Lab Hrs.** | **17** |

Description:

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| --- | --- | --- | --- | --- | --- |
| Students will acquire knowledge of withholding deductions from employee earnings, calculating mandatory deductions, withholding voluntary deductions, and distinguishing between gross pay and taxable pay. Students will learn the Wage-Bracket Method and Percentage Method of calculating Federal Income Tax Withholdings. Students will also review considerations of other Federal Income Tax Withholdings including dealing with deceased and terminated employees and changing W-4 forms. Students will learn to and calculate State and Local Income Tax withholdings and enter data into the Payroll Register. | | | | | |
| **Unit 3 Competency:** Upon Completion of this unit, the student is able to: | | | | | |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. | | | | | |
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| **Unit 4** | **FICA Taxes** | **Class Hrs.** | **9** | **Lab Hrs.** | **17** |

Description

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| Students will learn to and demonstrate proficiency in computing and applying Social Security, Medicare, and State Disability Insurance. Additionally, students will become familiar with and demonstrate proficiency in complying with Wage Garnishments, contributing to Retirement Plans, offering Cafeteria Plans, and withholding charitable contributions, union dues, and insurance premiums. | | | | | | |
| **Unit 4 Competency:** Upon Completion of this unit, the student is able to: | | | | | | |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. | | | | | | |
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| **Unit 5** | | **Federal and State Unemployment Taxes** | **Class Hrs.** | **12** | **Lab Hrs.** | **17** | |

Description:

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| Students will learn to calculate and enter various federal and state unemployment tax and employer matching tax payments and the accounting process for paying the employer portion for payroll. Students will also learn the process for calculating withholdings and payments for nonemployee compensation, hiring independent contractors, using Forms W-9/1099-MISC/ and 1096. Students will also explore the Self-Employment Contributions Act (SECA). |
| **Unit 5 Competency:** Upon Completion of this unit, the student is able to: |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. |

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| **Unit 6** | **Periodic and Year-End Payroll Reporting** | **Class Hrs.** | **12** | | **Lab Hrs.** | | **25** |

Description:

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| Students will learn and perform making Periodic Entries in the Accounting system for Payroll, including submitting Unemployment Tax Payments and making Voluntary Withholding Payments, completing Form 941 (Employer’s Quarterly Federal Tax Return), using the Electronic Federal Tax Payment System, and using Quarterly State Payroll Forms. Students will also complete Form 940 (Employer’s Annual Federal Unemployment Tax Return, W-2 (Wage and Tax Statement), and Form W-3 (Transmittal of Wage and Tax Statements. |
| **Unit 6 Competency:** Upon Completion of this unit, the student is able to: |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. |

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| **Unit 7** | **Comprehensive Projects** | **Class Hrs.** | **0** | **Lab Hrs.** | **45** |

Description

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| Students will complete a real-world One-Month and Three-Month Payroll Project using eLab to demonstrate comprehensive knowledge and procedural competencies. Students will use current year Circular E Federal Tax Tables, Annual Federal Payroll Tax Calendar, and review California and other State Tax Department websites for completing assignments. |
| **Unit 7 Competency:** Upon Completion of this unit, the student is able to: |
| 1. Satisfactorily complete written tests of above concepts. 2. Students will complete a continuing payroll problem in eLab environment demonstrating proficiency in knowledge and theory in practical applications of all above-mentioned concepts. |

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| **Totals** | | | **Theory Hrs.** | **63** | **Lab Hrs.** | | | **159** | | **Total Hrs.** | | **222** |

**APPENDIX A:**

**MATRIX FOR ALL ASPECTS OF THE INDUSTRY**

All Aspects of the Industry is a key element of the Carl D. Perkins Vocational and Applied Technology Education Act and the School-to Work Opportunities Act. Both acts emphasize giving students a comprehensive perspective and range of skills across an industry. The Perkins Act requires programs to “provide students with strong experience in and understanding of all aspects of the industry students are preparing to enter”. The Act identifies eight aspects in particular, which are common to any business or industry. Programs receiving Perkins funds are required to include the teaching of these concepts to provide students with the skills necessary to be successful in their employment.

**STRATEGIES**

Below is a matrix showing the components of “All Aspects of the Industry for the *Beginning/Intermediate Accounting / QuickBooks*.” A list of strategies is provided for each component.

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| **ASPECTS** | **SEQUENCE OF COURSES** | | | |
|  | **Course 1:**  **Accountant Beginning** | **Course 2:**  **Accountant Intermediate** | **Course 3:**  **QuickBooks** | **Course 4:**  **Payroll Clerk** | |
| **Planning** | Students must gather material to plan and design future assignments. | Students must gather material to plan and design future assignments. | Students must gather material to plan and design future assignments. | Students must gather material to plan and design future assignments. | |
| **Management** | Students name and describe the basic operational components of a business. | Students explore specific business organizations, such as sole proprietorships, partnerships and corporations. | Students name and describe the basic operational components of a business. | Students name and describe the basic operational components of a business. | |
| **Finance** | Students learn all aspects of business finance. | Students learn all aspects of business finance. | Students learn all aspects of business finance. | Students learn all aspects of business finance. | |
| **Technical &**  **Production Skills** | Students develop job-specific accounting skills to include math, finance and basic communications. | Students develop job-specific accounting skills to include math, finance and basic communications. | Students develop job-specific computerized accounting skills to include math, finance and basic communications. | Students develop job-specific accounting skills to include math, finance and basic communications. | |
| **Underlying Principles**  **Of Technology** | Students use math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements. | Students use math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements. | Students use computer and math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements. | Students use computer and math skills and apply them to accounting principles, such as ratio analysis, and various accounting statements. | |
| **Labor Issues** | Students will gain an understanding of certification requirements for accounting positions. | Students will gain an understanding of certification requirements for accounting positions. | Students will gain an understanding of certification requirements for accounting positions. | Students will gain an understanding of certification requirements for accounting positions. | |
| **Community Issues** | Students learn skills to become more productive members of the community. | Students learn skills to become more productive members of the community. | Students learn skills to become more productive members of the community. | Students learn skills to become more productive members of the community. | |
| **Health, Safety, &**  **Environmental Issues** | Students follow safety rules in the classroom and apply them to their work environment. | Students follow safety rules in the classroom and apply them to their work environment. | Students follow safety rules in the classroom and apply them to their work environment. | Students follow safety rules in the classroom and apply them to their work environment. | |

Standards-Aligned Course: PAYROLL CLERK

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| Instructional Unit/Subunit | Concepts/Skills | Benchmarks | Student Learning Outcomes | Model Curriculum Standards | | | | |
|  |  |  |  | K & P Anchor |  | Pathway |  | Academic. |
| 1 | Processing New Employees | Student will complete a payroll scenario online demonstrating proficiency in knowledge and theory in practical applications of processing new employees. | Students will examine the Employee Pay Stub and use a Summary of Tax Rages; become familiar with the Fair Labor Standards Act using Federal Minimum Wage, calculate overtime wages, and observe Child Labor Restrictions. Students will learn Circular E and Form SS-4 and how to obtain an Employer Identification Number (EIN). Students will demonstrate understanding of processing new hires, examining the 1996 Personal Responsibility and Work Opportunity Reconciliation Act, complete forms SS-5 and W-4, check additional hiring considerations such as examining the Immigration Reform and Control Act of 1986 and complete required I-9 form. Students will also learn general payroll topics including obtaining Worker’s Compensation Insurance, obtaining payroll certifications, using a payroll service, and establishing and maintaining Employee Earnings Records. | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |
| 2 | Calculating Employee Pay | Students will complete payroll in an online elab environment for varying scenarios including self-employment income, commissioned employees, tipped employees, and compensating for piecework systems. Students will complete Payroll Registers in each category. | Students will learn the process of defining pay periods and workweeks, using pay period options, and defining the workweek. Students will learn wage-determination issues including complying with the Equal Pay Act, paying state minimum wages, and using time cards. Students will be able to compare salaries and wages and calculate overtime pay, convert to hourly rates, calculate weekly wage conversions, and learn to perform annual salary conversions. Students will learn and apply acquired knowledge regarding commissions, bonuses, and incentive plans. Students will examine alternative pay considerations including receiving self-employment income, considering tipped employees, and compensating for piecework systems. Students will acquire skills in completing Payroll Registers. | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 3 | Federal and State Income Tax Withholding | Students will complete payroll in an online elab environment demonstrating proficiency in applying Federal and State Tax Withholdings after considering taxable and tax-exempt deductions. | Students will learn and demonstrate proficiency in withholding deductions from employee earnings, calculating mandatory deductions, withholding voluntary deductions, and distinguishing between gross pay and taxable pay. Students will learn Wage-Bracket and Percentage methods of calculating Federal Income Tax Withholdings. Students will also review considerations of other Federal Income Tax Withholdings including dealing with deceased and terminated employees and changing W-4 forms. Students will learn to and calculate State and Local Income Tax withholding sand enter data into the Payroll Register. | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |
| 4. | FICA Taxes | Students will complete payroll in an online elab environment demonstrating proficiency in computing and applying Social Security, Medicare, and State Disability Insurance | Students will learn and demonstrate proficiency in computing and applying Social Security, Medicare, and State Disability Insurance. Additionally, students will demonstrate proficiency in processing Wage Garnishments, contributing to Retirement Plans, offering Cafeteria Plans, and withholding charitable contributions, union dues, and insurance premiums. | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |
| 5 | Federal and State Unemployment Taxes | Students will complete payroll in an online elab environment demonstrating proficiency in processing various federal and state unemployment tax and employer matching tax payments and the accounting process for paying the employer portion for payroll. | Students will learn and demonstrate proficiency in calculating and entering various federal and state unemployment taxes and employer matching tax payments and performing the accounting process for paying the employer portion for payroll. Students will additionally learn and process withholdings and payments for nonemployee compensation, hiring independent contractors, using forms W-9, 1099-MISC, and 1096. Students will explore processing payments pertaining to the Self-Employment Contributions Act (SECA). | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |
| 6 | Periodic and Year-End Payroll Reporting | Students will demonstrate ability to make required tax payments using an online elab environment. | Students will learn and perform making Periodic Entries in the Accounting system for Payroll, including submitting Unemployment Tax Payments and making Voluntary Withholding Payments, completing Form 941 (Employer’s Quarterly Federal Tax Return), using the Electronic Federal Tax Payment System, and using Quarterly State Payroll Forms. Students will also demonstrate proficiency in completing Form 940 (Employer’s Annual Federal Unemployment Tax return, W-2’s (Wage and Tax Statements), and Form W-3 (Transmittal of Wage and Tax Statements). | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |
| 7 | Comprehensive Projects | Students will complete comprehensive real-world one- and three-month Payroll Projects using online elab to demonstrate comprehension of and capability to perform all elements learned in prior sections. | Students will complete real-world one- and three-month Payroll Projects using elab to demonstrate comprehensive knowledge and procedural competencies. Students will employ use of current year Circular E Federal Tax Tables, Annual Federal Payroll Tax Calendar, and review California and other State Tax Department websites for completing assignments. | 1.0, 2.3, 2.5, 2.6, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 4.6, 5.1, 5.2, 5.3, 5.4, 6.6, 7.1, 7.2, 7.3, 7.4, 7.6, 8.1, 8.2, 8.3, 8.4, 8.7, 9.6, 9.7, 10.1, 10.2, 10.5, 10.6, 10.9, 10.10, 11.1, 11.2 |  | A3.3, A6.3, A7.1, A7.2, A7.4, B1.1, B2.4, B2.6, B3.2, B4.4, B5.1, B5.4, B8.1, B8.2, B8.3, B9.3 |  | LS: 11.1, 11.2, 11.3, 11.4, 11.6  RSIT: 11.1, 11.2, 11.3, 11.4  WS: 11.1, 11.2, 11.4, 11.7 |

Submitted by Walt Rose on February 9, 2017