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12-3: APPLICATION PROBLEM: Preparing a payroll register: The information for the semimonthly pay period October 1–15 of the current year is given below for the income tax withholding for each employee. Instructions: Complete a payroll register for Perez Company. The date of payment is October 15. Use the tax withholding tables shown below.

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Chapter 12: Preparing Payroll Records. Lesson Outcomes. Define Accounting Terms related to Payroll records. Identify accounting practices related to payroll records. Complete a payroll time card. Calculate payroll taxes. Complete a payroll register and an employee earnings record.

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