

Payroll Voucher Instructions for Non-Payroll Service Plan Subscribers

The Word-formatted Payroll voucher template is designed for counties who are not participating in a QuickBooks Payroll Service Plan. The Payroll voucher is located at <http://extension.missouri.edu/acctmanual/payroll.shtml> Copy and Paste the template to your computer. Additional supporting document at this location: [Preparing Payroll Manually for Non-Payroll Subscribers.](#)

Note: Effective 2011, the **employee’s Social Security tax rate is 4.2%**. The employer’s Social Security tax rate remains at 6.2%

The voucher will calculate..

- social security and medicare taxes for employee and employer.
- the taxable wages and social security/medicare wages based on pre-tax employee deductions.
- Missouri Unemployment tax based on the tax rate entered on the payroll voucher. The tax rate may change beginning January 1 of each year.

The voucher will **not calculate..**

- federal and state income taxes. The Bookkeeper refers to the Federal and Missouri tax withholding tables to determine the income taxes. Refer to section, **Tax Tables**, at the end of this document.
- retirement, medical, or other benefits for employee deductions or employer contributions. The Bookkeeper enters the appropriate amounts in the Payroll Voucher and the QuickBooks Paycheck screen.

Prepare the Payroll Voucher

Enter the following information on the payroll voucher.

- **Employee name, pay period, marital status, and number of exemptions.**
- **Hours and hourly rate.** If this is a fixed monthly salary, then enter 1 for the number of hours and the monthly salary in the rate field.
- **Allocate Salary and Employer-paid Expenses, when appropriate.**
 - If the salary and employer expenses will be posted to one class, enter data under the **Total** column.
 - If the salary and employer expenses will be split between 2 or 3 classes, enter the **percentage (in decimal format)** and the class numbers in one or more of the right 3 columns. Enter data under the Total column. The data will be calculated in the Percent columns based on the percentage rate(s) entered.

To Save – Office button, Save As, Word97-2003 Document		County Extension Council PAYROLL VOUCHER				Use Tab Key to navigate & calculate.			
EmployeeName:									
Pay Period:		to		Marital Status:		No. of Exemptions:			
Salary Calculations for Pay Period:									
← Hours @		← Rate per hour		\$0.00		← Total Wages			
Note: If Salaried employee, Enter 1 for total Hours; Monthly salary for Rate per hour.		Class Code (100%)		Class Code		Class Code		Class Code	
Enter Percent as decimal, i.e. .50 or .25		Total		Percent 0.00		Percent 0.00		Percent 0.00	

- Missouri **Unemployment rate** for your county, if any. Enter the **decimal rate**, not the percentage rate. For example, if the percentage rate is .45%, enter .0045. If council does not pay unemployment tax, then skip this field.

- Determine the **year-to-date salary limit** by reviewing the **year-to-date salary column in the QuickBooks Employee Paycheck screen**. When employee reaches the limit, do not enter the state unemployment tax rate.

06 TOTAL WAGES		\$0.00	\$0.00	\$0.00	\$0.00
07 TAXABLE WAGES: (Fed,State,Local) (06-24-25-26-27)		\$0.00	\$0.00	\$0.00	\$0.00
08 SOCIAL SEC. & MEDICARE WAGES: (06-24-25-26+16)		\$0.00	\$0.00	\$0.00	\$0.00
Social Security Tax:	.0620	<input type="text"/>	← MO Unemployment. Enter as decimal. (i.e..003 for .3%) Tax calculated using SS/Medicare Wages. Check salary limit.		
Medicare Tax:	.0145				

- Enter **Employer-paid Benefits**. Pre-tax Medical, Dental, and Vision amounts may be lumped under line 12, Employer MCHCP Medical share, or separated in Lines 12, 13, and 14. Note: New employer expense accounts may be required. See procedure, [Employer Payroll Items](#), to learn how to create new payroll items and expense accounts.

Employer Payroll Costs	
09 Employer Soc. Sec. Share (2820)	\$0.00
10 Employer Medicare Share (2825)	\$0.00
11 Employer Medical (Cafeteria) Share (2830)	<input type="text"/>
12 Employer MCHCP Medical Share (2835)	<input type="text"/>
13 Employer Dental share (2880)	<input type="text"/>
14 Employer Vision share (28xx)	<input type="text"/>
15 Employer Retirement Share (2860)	<input type="text"/>
16 Employer Retire Other share (2861) taxable	<input type="text"/>
17 Employer MO Unemploy (2870)	\$0.00
TOTAL EMPLOYER PAYROLL COSTS	\$0.00

Note on **Line 16, Taxable**. This is for employer-paid retirement plans where the employee & employer must pay social security/medicare taxes. The amount entered in this field will be added to the Social Security/Medicare Wages.

Line 17, Employer Mo Unemployment tax is a calculated field. The Social Security/Medicare Wages will be multiplied by the Mo. unemployment rate entered in the above section.

- Enter **Employee deductions** for Pre-tax deductions (medical, dental, vision, and retirement) and all other employee deductions. Pre-Tax Medical, Dental, and Vision amounts may be lumped under line 24, Employee MCHCP Pre-Tax Medical, or separated in lines 24, 25, and 26.

Do not enter Federal, State or Local taxes at this time. Wait until all employee deductions have been entered. Then read the next step.

Employee Deductions	Federal Tax Withholding Tables http://www.irs.gov/pub/irs-pdf/p15.pdf		Missouri Tax Withholding Tables http://dor.mo.gov/tax/business/withhold/forms/2008/		
18 Federal Tax Withheld (9010) Line 7	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
19 Employee Soc. Sec. Withholding (9020)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
20 Employee Medicare Withholding (9025)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21 State Tax (Withheld) (9030) Line 7	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
22 Local Tax (Withheld) (9040) Line 7	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
23 Employee Medical Not PreTax (9050)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
24 Employee MCHCP PreTax Medical (9055)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
25 Employee PreTax Dental (9060)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
26 Employee PreTax Vision (90xx)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
27 Employee Retirement PreTax (9070) 457	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
28 Employee Retire Other Withhold (90/1)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
29 Employee United Way Withholding (9080)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
30 Employee Other Benefit Withld (9090-9099)	<input type="text"/>	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL EMPLOYEE WITHHOLDING	\$0.00	NET PAY →	\$0.00	←CHECK AMOUNT	

Look Up and Enter Federal, State, Local Taxes

- Look at the **Taxable Wages on line 7**. Use this salary amount to look up the federal, state, and local (if any) income withholding taxes. The tax tables are grouped by pay period frequency (weekly, bi-weekly, semi-monthly, monthly), Marital Status, and number of exemptions. **The tax table web links are on the payroll voucher and at the end of this document.** On the payroll template, press Ctrl + Click on the appropriate federal or state web link to go to the tax tables.
- Save the tax table web links to My Favorites.
- Enter the federal, state, and local (if any) tax amounts on the template.
- Total Employee Withholding and Net Pay amounts will update.

Earned Income Credit

What is the Federal Earned Income Credit (EIC)?

The Earned Income Credit (EIC), also known as the Earned Income Tax Credit (EITC), is an important anti-poverty and work incentive program that is run by the federal government. The EIC is targeted to individuals and especially families who earn low to moderate wages. If a worker qualifies, the EIC will lower or eliminate any taxes owed. If a worker is not obligated to pay any taxes or if the credit is larger than any taxes owed, the worker will receive a cash payment ("refund") from the Internal Revenue Service (IRS) after filing a tax return. In such instances, the government is providing low-income workers additional money beyond what they get paid at their jobs to encourage work and to reduce poverty.

Approximately 15 States and the District of Columbia have their own versions of this program available to workers who live in the state and who receive the federal EIC. Workers who qualify for and receive the federal EIC are often able to claim an additional smaller state EIC tax credit on their state income tax return.

For more information about earned income credit, go to

<http://www.taxcreditresources.org/pages.cfm?contentID=34&pageID=12&Subpages=yes>

Adjustments for earned income credit must be performed manually.

Earned Income Credit (Line 9 + 10 + 18 + 19 + 20) 09A EIC Use this only if employee has submitted a W-5.	Manual Calculation Required \$ _____	Revised Pay → (After Earned Income Credit Adj.)	Manual Calculation Required \$ _____	Check Amount ← (After Earned Income Credit Adjustment)
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- In the **Prepared by** field, type the name of the person who prepared the payroll voucher.
- Enter the **Date**.

Prepared by	Enter Bookkeeper's Name	Approved by:	Signature Required	Date:	<input type="text"/>
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Review the Payroll voucher

- Proofread your data. Did you enter all amounts correctly?
- Print the Payroll Voucher.
- Ask your County Program Director to review the payroll data. **The voucher must be signed by the County Program Director** before data is entered into QuickBooks.
- Enter the payroll data in the QuickBooks Pay Employees screen. See procedure, **Prepare Employee Paychecks for Non-Payroll Subscribers**, located at <http://extension.missouri.edu/acctmanual/payroll.shtml>

A sample Payroll Voucher is on the next page.

Sample Payroll Voucher

The sample voucher displays the 2011 Employee Social Security tax rate.

Salary Calculations for Pay Period:									
165.00	← Hours @	\$10.00	← Rate per hour	\$1,650.00	← Total Wages				
Note: If Salaried employee, Enter 1 for total Hours; Monthly salary for Rate per hour.		Class Code (100%)	Class Code	Class Code	Class Code				
Enter Percent as decimal, i.e. .50 or .25		Total	Percent	0.00	Percent	0.00	Percent	0.00	
06 TOTAL WAGES		\$1,650.00	\$0.00	\$0.00	\$0.00				
07 TAXABLE WAGES: (Fed,State,Local) (06-24-25-26-27)		\$1,510.00	\$0.00	\$0.00	\$0.00				
08 SOCIAL SEC. & MEDICARE WAGES: (06-24-25-26+16)		\$1,560.00	\$0.00	\$0.00	\$0.00				
Employer Social Security Tax:	.0620	0.30%	← MO Unemployment. Enter as decimal. (i.e..003 for .3%) Tax calculated using SS/Medicare Wages. Check salary limit.						
Medicare Tax:	.0145								
Employer Payroll Costs									
09 Employer Soc. Sec. Share (2820)		\$96.72	\$0.00	\$0.00	\$0.00				
10 Employer Medicare Share (2825)		\$22.62	\$0.00	\$0.00	\$0.00				
11 Employer Medical (Cafeteria) Share (2830)		\$0.00	\$0.00	\$0.00	\$0.00				
12 Employer MCHCP Medical Share (2835)		\$100.00	\$0.00	\$0.00	\$0.00				
13 Employer Dental share (2880)		\$30.00	\$0.00	\$0.00	\$0.00				
14 Employer Vision share (28xx)		\$10.00	\$0.00	\$0.00	\$0.00				
15 Employer Retirement Share (2860)		\$100.00	\$0.00	\$0.00	\$0.00				
16 Employer Retire Other share (2861) taxable		\$0.00	\$0.00	\$0.00	\$0.00				
17 Employer MO Unemploy (2870)		\$4.68	\$0.00	\$0.00	\$0.00				
TOTAL EMPLOYER PAYROLL COSTS		\$364.02							
Employee Deductions		Federal Tax Withholding Tables http://www.irs.gov/pub/irs-pdf/pl13.pdf Missouri Tax Withholding Tables http://dor.mo.gov/tax/business/withhold/forms/2008/							
18 Federal Tax Withheld (9010) Line 7		\$58.00	\$0.00	\$0.00	\$0.00				
19 Employee Soc. Sec. Withholding (9020)		\$65.52	\$0.00	\$0.00	\$0.00				
20 Employee Medicare Withholding (9025)		\$22.62	\$0.00	\$0.00	\$0.00				
21 State Tax (Withheld) (9030) Line 7		\$33.00	\$0.00	\$0.00	\$0.00				
22 Local Tax (Withheld) (9040) Line 7		\$0.00	\$0.00	\$0.00	\$0.00				
23 Employee Medical Not PreTax (9050)		\$0.00	\$0.00	\$0.00	\$0.00				
24 Employee MCHCP PreTax Medical (9055)		\$50.00	\$0.00	\$0.00	\$0.00				
25 Employee PreTax Dental (9060)		\$30.00	\$0.00	\$0.00	\$0.00				
26 Employee PreTax Vision (90xx)		\$10.00	\$0.00	\$0.00	\$0.00				
27 Employee Retirement PreTax (9070) 457		\$50.00	\$0.00	\$0.00	\$0.00				
28 Employee Retire Other Withhold (9071)		\$0.00	\$0.00	\$0.00	\$0.00				
29 Employee United Way Withholding (9080)		\$20.00	\$0.00	\$0.00	\$0.00				
30 Employee Other Benefit Whld (9090-9099)		\$0.00	\$0.00	\$0.00	\$0.00				
TOTAL EMPLOYEE WITHHOLDING		\$339.14	NET PAY →	\$1,310.86	← CHECK AMT				

Tax Tables

The **Employer's Circular E Tax Guide**, including **Federal Withholding Tax table**, is located at <http://www.irs.gov/pub/irs-pdf/p15.pdf>

For Missouri Tax Withholding tables and forms, go to
<http://dor.mo.gov/tax/business/withhold/forms/2008/>

At this location, select the appropriate withholding tax table and quarterly form for Withholding tax. The quarterly Withholding Tax form can be typed online and saved to your computer.

For information on preparing 941 forms or W2 forms, review the procedure, **Preparing Payroll Manually Non-Subscribers**, located at <http://extension.missouri.edu/acctmanual/payroll.shtml>