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Preparing Payroll Manually For Non-Payroll Subscribers

Manually prepare paychecks, liability checks, and forms. Additional supporting documents are located at <http://extension.missouri.edu/acctmanual/payroll.shtml>

- Payroll Voucher template
- Payroll Voucher Instructions for Non-Payroll Service Plan Subscribers.

Who will use this procedure.

Counties who elected **not to continue with the payroll tax subscription plan.**

Payroll Voucher Template

Before creating paychecks in QuickBooks, the Bookkeeper may use the payroll voucher (word-formatted) template to prepare employee payroll data.

What the Voucher will do.

The payroll voucher will calculate employer and employee social security and Medicare taxes and determine taxable wages based on pre-tax employee deductions.

What the Voucher will not do.

- 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, *Taxes*.
- enter 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.

Where can I find the Payroll voucher?

The revised payroll voucher is located on the S:drive at

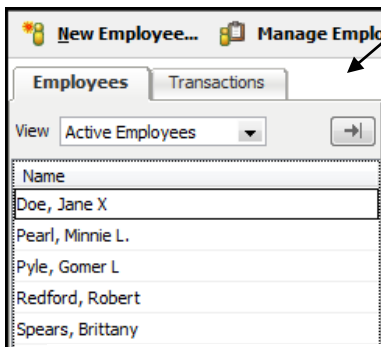
<http://extension.missouri.edu/acctmanual/payroll.shtml>

Important Issues – before creating employee paychecks

- ✓ Employee Payroll voucher and employee time sheets are required and must be signed by the County Program Director.
- ✓ If new payroll items are created, these items must be created before paychecks are created in QuickBooks. See procedure, [Employer Payroll Items](#).
- ✓ Employee deductions and Employer contributions must be entered into the employee's file before creating a paycheck. See procedure, [Set Up Employee](#).
- ✓ Match the data on the Payroll Voucher to the QuickBooks Paycheck Screen. The Payroll Summary Report is recommended and is located in the Employer Center at the top right of the screen. **The Payroll Summary Report also must be signed by the County Program Director.**

Create Paycheck Manually

The Payroll center tab will be missing in your QuickBooks data file.



To Create Paychecks Manually..

- From the menu bar, select **Employees**.
- Select **Pay Employees**.

- Enter the **pay period ending date** and **check date**. It is recommended that the paycheck date be the same as the pay period ending date.
- Be certain the correct bank account is selected.
- Insert a checkmark preceding the employee's name.
- Click the **Open Paycheck Detail** button.

- Enter Employee's **rate and hours and class code**.
- Enter Employee's Federal income, Social Security, Medicare, State, and Local (if any) **tax amounts** in the **Employee Summary**. This data may be obtained from the Payroll Voucher template. The web links to federal and state sites are on the template and in the section, **Taxes**, on the next page.
- QuickBooks will copy Employee benefit deductions from the employee's data file.

Employee Summary (adjusted)		
Item Name	Amount	Y
SALARY - HOURLY	1,680.00	
MCHCP PreTax Medical Dedu...	-50.00	
Dental Pre-Tax Deduction	-30.00	
Eye (Vision) Pre-Tax Deduction	-10.00	
Retirement PEBSCO Withhol...	-50.00	
United Way Deduction	-20.00	
Federal Withholding	-58.00	
Soc.Sec. Withholding - Emplo...	-98.58	
Medicare Withholding - Emplo...	-23.06	
MO - Withholding	-33.00	

Company Summary (adjusted)		
Item Name	Amount	YTD
Vision Insurance-Employer	10.00	10.00
Retirement PEBSCO - Employer	100.00	100.00
Soc. Sec. - Employer	98.58	222.58
Medicare - Employer	23.06	52.06
MO - Unemployment Company	4.77	46.77

- Quickbooks will copy Employer-paid contributions from the employee's data file.
- Enter the Employer's Social Security and Medicare taxes. This data may be obtained from the Payroll Voucher template. Employer's Social Security and Medicare Taxes should match to the penny with the Employee's Social Security and Medicare taxes.

- Enter the employer's State Unemployment tax, if the employer's tax rate is greater than zero.
- Click **Save** button.

Taxes

Contact the IRS, your state and local tax agencies, to get the most recent payroll tax information, such as Tax tables, including mid-year tax changes that can affect your payroll.

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

W2 forms may be ordered online and mailed to the office.
<http://www.irs.gov/businesses/page/0,,id=23108,00.html>

941 Form

This form may be typed online and then saved to your computer. The 941 form should be signed by the County Program Director or a Council Officer.
<http://www.irs.gov/pub/irs-pdf/f941.pdf>

941 Instructions

<http://www.irs.gov/pub/irs-pdf/i941.pdf>

Missouri Department of Revenue main page

<http://dor.mo.gov/tax/business/withhold/>

For Missouri Tax Withholding tables and forms, go to

<http://dor.mo.gov/tax/business/withhold/forms/2008/>

At this location, you can 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 Missouri Unemployment Tax form, go to

<http://www.dolir.mo.gov/es/ui-tax/downloadfrm.html> However, this form usually is sent to the extension office.

Online Payments

Since the online payment replaces a liability check, the online document must be signed by a Council Officer and the County Program Director.

For instructions regarding online payment of Missouri Withholding Tax and Unemployment tax, go to

http://extension.missouri.edu/acctmanual/Payroll/State_Taxes_Online.pdf

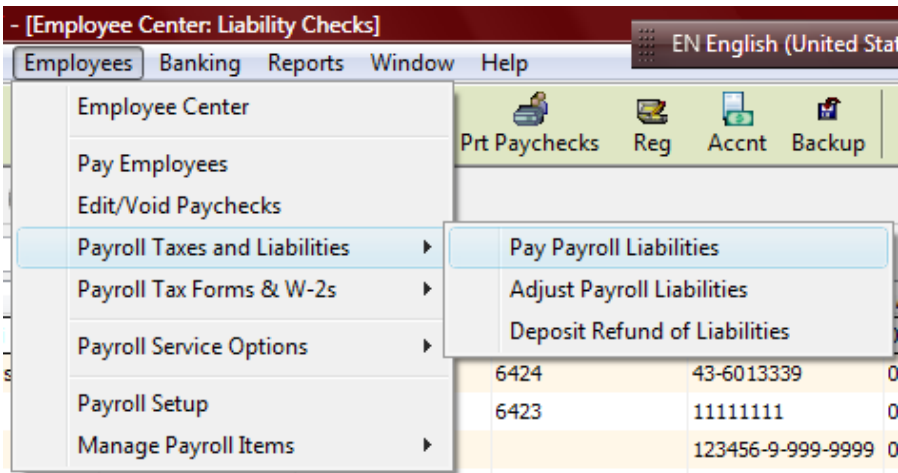
For instructions about Online payment of Federal taxes, go to

http://extension.missouri.edu/acctmanual/Payroll/Federal_Tax_Online.pdf

Prepare Payroll Tax Liability Checks Manually

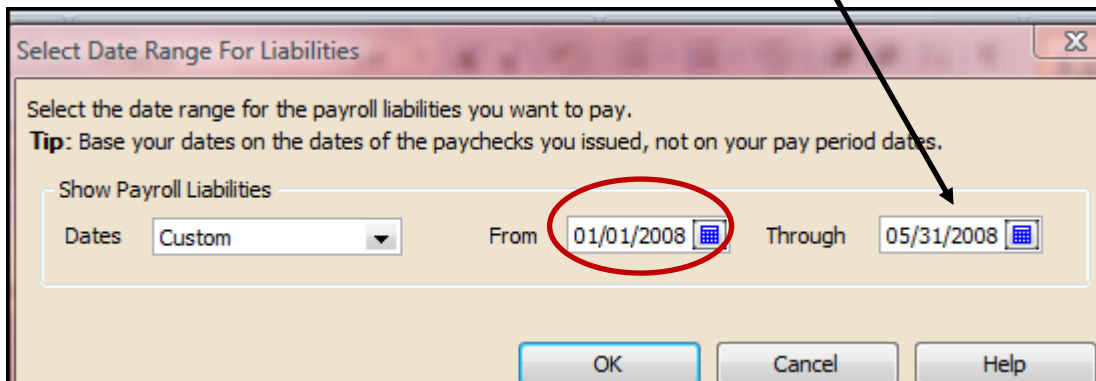
After paychecks are created, then...

- From the menu bar, select **Employees**.
- Select **Payroll Taxes and Liabilities**.
- Select **Pay Payroll Liabilities**.



It is recommended that the beginning date of the date range be **January 1 of the current year**. Change the ending pay period date each month. With this beginning date, the unpaid quarterly taxes or benefits will not be forgotten!

- **Change the pay period ending date and click OK.**



- **NOTE: The pay period ending date is important!** If you have a paycheck dated June 1 and the pay period ending date in the Liability screen displays May 31, the employee and employer liabilities will not be included in the Pay Liability screen.

Pay Liabilities

- In the Pay Liabilities screen, review the **bank account, check date, pay period date range, and To be Printed**. Change where appropriate.
- Place a checkmark preceding each payroll item to be paid. **The amount in the Balance column will display in the Amt. To Pay column.**
- Click the **Create** button when you are ready to create liability checks.

To be printed

Bank Account: 0050 - Checking

Check Date: 05/31/2008

Sort By: Payable To

Dates: Custom From 01/01/2008 Through 05/31/2008

<input checked="" type="checkbox"/>	Payroll Item	Payable To	Balance	Amt. To Pay
	Federal Withholding	Bank of Trump Towers	50.00	0.00
	Medicare - Employer	Bank of Trump Towers	14.50	0.00
	Medicare Withholding - Emplo...	Bank of Trump Towers	14.50	0.00
	Soc. Sec. - Employer	Bank of Trump Towers	62.00	0.00
	Soc.Sec. Withholding - Emplo...	Bank of Trump Towers	62.00	0.00
	MO - Withholding	Mo Dept of Revenue	75.00	0.00
	MO - Unemployment Company	MO.Division of Employment Security	102.00	0.00
	MCHCP PreTax Medical Dedu...	University of Missouri	100.00	0.00
	Retirement PEBSCO Withhol...	University of Missouri	50.00	0.00
			530.00	0.00

Hide zero balances Ending Bank Balance: 8,563.63

If you are uncertain of the correct monthly or quarterly liability tax that should be paid, contact one of your regional trainers or Mary Ann Horvath for assistance.

Generate Data for Federal and State Tax forms

Generate QuickBooks data for Federal forms 941, 944, and W2/W3, and the State Withholding and Unemployment Quarterly forms. **Basic A or Non-payroll**

Subscribers can export payroll data to an Excel spreadsheet and then enter the data on the above-mentioned federal and state forms, either online or manually-typed forms.

Formulas for Taxable Wages and Social Security/Medicare Wages

Social Security/Medicare Wages (lines 5a and 5c - 941 form)

Gross salary

Less: Pre-Tax Medical, Dental, Vision withholding

Taxable Wages (Line 2 – 941 form)

Gross salary

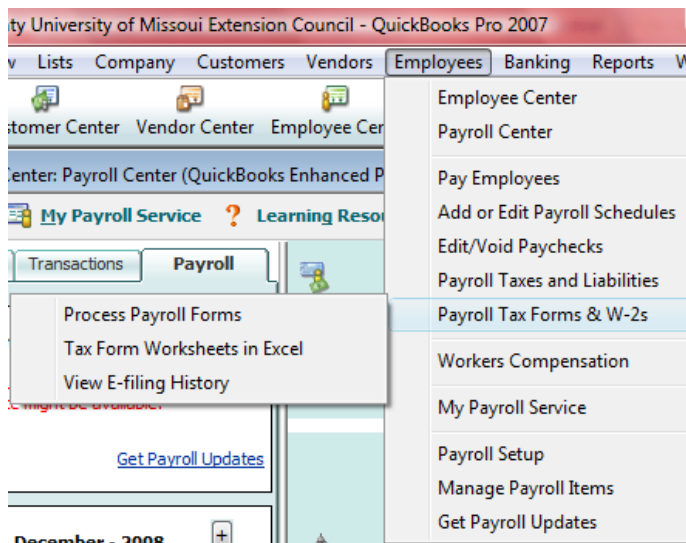
Less: Pre-Tax Medical, Dental, Vision withholding

Less: Pre-Tax PEBSCO (Nationwide) Retirement withholding

Export Data to Excel

For each federal or state report, start with **Reports** on the menu bar and **Enable Contents** in the Excel application. See following procedures.

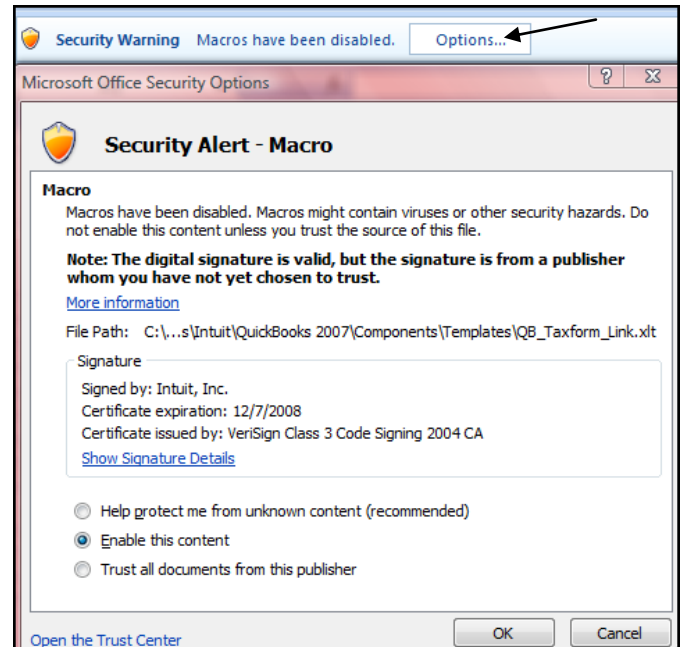
- Select **Employees** from the menu bar
- Select **Payroll Tax Forms & W2s**
- Select **Tax Form Worksheets in Excel**.



If Macros have been disabled in your Excel application, a **Security Warning message will display**

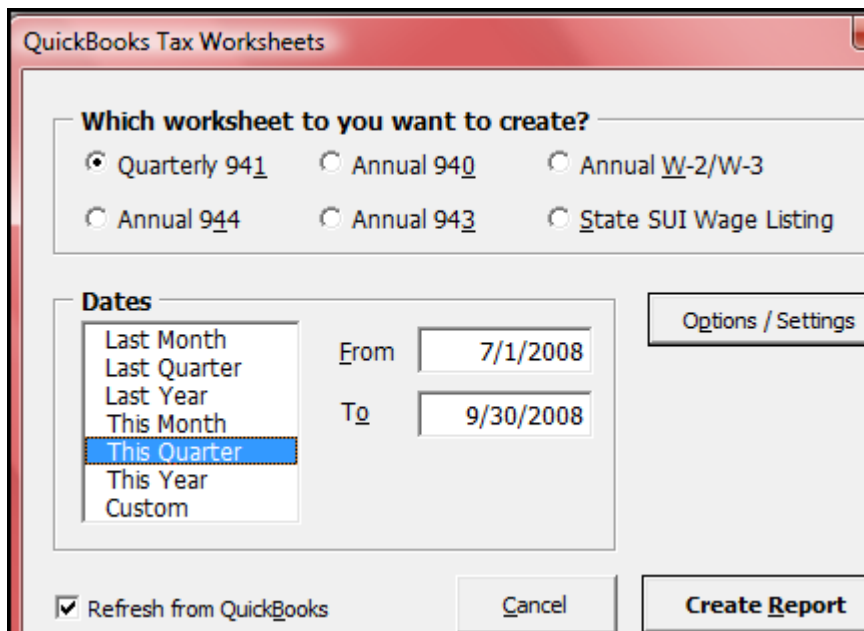
- Select **Options button**.
- In the Security Alert-Macro window, select **Enable this Content**.
- Click **OK**.

This will enable the macro only for this session.



Next, select the worksheet and the date period.

Click the **Create Report** button.



Report Verification for 941 Form

Tax form Lines are identified.

941 Summary				
Wages, Tips, and other Compensation				
<i>Payroll Category</i>	<i>Item Type</i>	<i>Tax Tracking Type</i>	<i>Amount</i>	
SALARY - HOURLY	Hourly salary	Compensation	60.00	
SALARY - MONTHLY	Salary	Compensation	5,946.27	
Retirement PEBSCO Withholding	Deduction	457	-60.00	
MCHCP PreTax Dental	Deduction	Premium Only Plan	-214.08	
MCHCP PreTax Medical Deduction	Deduction	Premium Only Plan	-271.62	
			Line 2 – Taxable Wages→	5,460.57
<i>Federal Tax Withholding</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>	
Federal Withholding	5,460.57		Line 3 – Federal Withholding→	0.00
<i>Social Security & Medicare</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax Rate</i>	<i>Tax</i>
Social Security	5,520.57	5,520.57	0.124	684.55
Medicare	5,520.57	5,520.57	0.029	160.10
				844.65
Total Tax (Calculated)	Lines 5a and 5c-Taxable SS/Med Wages		Line 6 – Total Taxes→	844.65
<i>Advance Earned Income Credit</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax Credit</i>	
			0.00	
Total Tax After AEIC (Calculated)				844.65
Daily Wage Summary				
<i>Item</i>	<i>Date</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>
Federal Withholding	7/31/2008	1,800.19	1,800.19	0.00
Social Security Company	7/31/2008	1,820.19	1,820.19	112.86
Social Security Employee	7/31/2008	1,820.19	1,820.19	112.86
Medicare Company	7/31/2008	1,820.19	1,820.19	26.39
Medicare Employee	7/31/2008	1,820.19	1,820.19	26.39
				278.50
Monthly Total - July				278.50
Federal Withholding	8/27/2008	1,860.19	1,860.19	0.00
Social Security Company	8/27/2008	1,880.19	1,880.19	116.57
Social Security Employee	8/27/2008	1,880.19	1,880.19	116.57
Medicare Company	8/27/2008	1,880.19	1,880.19	27.26
Medicare Employee	8/27/2008	1,880.19	1,880.19	27.26
				287.66
Monthly Total - August				287.66
Federal Withholding	9/30/2008	1,800.19	1,800.19	0.00
Social Security Company	9/30/2008	1,820.19	1,820.19	112.85
Social Security Employee	9/30/2008	1,820.19	1,820.19	112.85
Medicare Company	9/30/2008	1,820.19	1,820.19	26.39
Medicare Employee	9/30/2008	1,820.19	1,820.19	26.39
				278.48
Monthly Total - September				278.48
Total Tax - Actual			Line 11 – Total Deposits for Quarter→	844.64

Report Verification for W2 and W3 Forms

Annual W-2 Summary			
W3 Summary			3 Employees
Compensation			
<i>Payroll Category</i>	<i>Item Type</i>	<i>Tax Tracking Type</i>	<i>Amount</i>
SALARY - HOURLY	Hourly salary	Compensation	784.00
SALARY - MONTHLY	Salary	Compensation	17,878.05
Retirement PEBSCO Withholding	Deduction	457	-180.00
MCHCP PreTax Dental	Deduction	Premium Only Plan	-642.24
MCHCP PreTax Medical Deduction	Deduction	Premium Only Plan	-814.86
Total Box 1			17,024.95
Federal Taxes			
<i>Tax</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>
Federal Withholding	17,024.95	17,024.95	1.00
Social Security	17,204.95	17,204.95	1,066.71
Social Security Tips	0.00	0.00	
Medicare Employee	17,204.95	17,204.95	249.47
State Taxes			
<i>Tax</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>
MO - State Withholding	17,024.95	17,024.95	344.00
Box 12			
<i>Item</i>	<i>Tax Tracking Type</i>	<i>Code</i>	<i>Amount</i>
Retirement PEBSCO Withholding	457	G	180.00
Betty E Boop			123-45-6789
100 This Street Safe City, MO 61111			
Compensation			
<i>Payroll Category</i>	<i>Item Type</i>	<i>Tax Tracking Type</i>	<i>Amount</i>
SALARY - MONTHLY	Salary	Compensation	17,878.05
Retirement PEBSCO Withholding	Deduction	457	-180.00
MCHCP PreTax Dental	Deduction	Premium Only Plan	-642.24
MCHCP PreTax Medical Deduction	Deduction	Premium Only Plan	-814.86
Total Box 1			16,240.95
Federal Taxes			
<i>Tax</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>
Federal Withholding	16,240.95	16,240.95	1.00
Social Security	16,420.95	16,420.95	1,018.10
Social Security Tips	0.00	0.00	
Medicare Employee	16,420.95	16,420.95	238.10
State Taxes			
<i>Tax</i>	<i>Subject Income</i>	<i>Taxed Wages</i>	<i>Tax</i>
MO - State Withholding	16,240.95	16,240.95	344.00
Box 12			
<i>Item</i>	<i>Tax Tracking Type</i>	<i>Code</i>	<i>Amount</i>
Retirement PEBSCO Withholding	457	G	180.00

Only 1 employee W2 is shown here.

Report Verification for Quarterly State Withholding and Unemployment Tax forms

State Wage List										
<i>State</i>	<i>State Tax</i>			<i>Tax Type</i>	<i>ISTT</i>	<i>Wagebase</i>	<i>Tax</i>			
MO	MO - Withholding			State Withholding	5,460.57	5,460.57	114.00			
MO	MO - Unemployment Company			SUI Company	5,520.57	1,099.62	0.00			
								114.00		
MO - Withholding										
<i>SSN</i>	<i>Last Name</i>	<i>First Name</i>	<i>Street1</i>	<i>Street2</i>	<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>ISTT</i>	<i>Wagebase</i>	<i>Tax</i>
123-45-6789	Boop	Betty	100 This Street		Safe City	MO	61111	5,400.57	5,400.57	114.00
987-65-4321	Wonderland	Alice	999 That Street		Oz City	MO	60000	60.00	60.00	0.00
								5,460.57	5,460.57	114.00
MO - Unemployment Company										
<i>SSN</i>	<i>Last Name</i>	<i>First Name</i>	<i>Street1</i>	<i>Street2</i>	<i>City</i>	<i>State</i>	<i>ZIP</i>	<i>ISTT</i>	<i>Wagebase</i>	<i>Tax</i>
123-45-6789	Boop	Betty	100 This Street		Safe City	MO	61111	5,460.57	1,039.62	0.00
987-65-4321	Wonderland	Alice	999 That Street		Oz City	MO	60000	60.00	60.00	0.00
								5,520.57	1,099.62	0.00

For assistance, contact your Regional Trainer or QuickBooks Administrator.