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 under the Payroll tab under QuickBooks Payroll Procedures. Copy and Paste the template to your computer. Additional supporting document at this location: Preparing Payroll Manually for Non-Payroll Subscribers.

Employee’s Social Security tax rate is 6.2%. The Employer’s Social Security tax rate is 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.

- 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.

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To Save – Office button, Save As, Word97-2003 Document  County Extension Council PAYROLL VOUCHER  Use Tab Key to navigate & calculate.

Employee Name:  County Extension Council  Use Tab Key to navigate & calculate.
Pay Period: to  Marital Status:  No. of Exemptions:  

<table>
<thead>
<tr>
<th>Hours</th>
<th>Rate per hour</th>
<th>Total Wages</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Salary Calculations for Pay Periods:

- Class Code (100%)  Class Code  Class Code  Class Code
- Total  Percent  0.00  Percent  0.00  Percent  0.00

Enter Percent as decimal, i.e., .50 or .25.

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• 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.

<table>
<thead>
<tr>
<th>06 TOTAL WAGES</th>
<th>$0.00</th>
<th>$0.00</th>
<th>$0.00</th>
<th>$0.00</th>
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</thead>
<tbody>
<tr>
<td>07 TAXABLE WAGES: (Fed, State, Local)</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>08 SOCIAL SEC. &amp; MEDICARE WAGES: (04-24-25-26-27)</td>
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<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
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<tr>
<td>Social Security Tax</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Medicare Tax</td>
<td>.0115</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• 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.

<table>
<thead>
<tr>
<th>EMPLOYER PAYROLL COSTS</th>
<th>$0.00</th>
<th>$0.00</th>
<th>$0.00</th>
<th>$0.00</th>
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</thead>
<tbody>
<tr>
<td>09 Employer Soc. Sec. Share (2820)</td>
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<td></td>
</tr>
<tr>
<td>10 Employer Medicare Share (2823)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>11 Employer Medical (Cafeteria) Share (2830)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>12 Employer MCHCP Medical Share (2835)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13 Employer Dental share (2890)</td>
<td></td>
<td></td>
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<tr>
<td>14 Employer Vision share (28xx)</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>15 Employer Retirement Share (2850)</td>
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<tr>
<td>16 Employer Extension Stipend (2833) taxable</td>
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<td></td>
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<tr>
<td>17 Employer Mo Unemployment (2870)</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL EMPLOYER PAYROLL COSTS</td>
<td>$0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

• 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. 
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](http://www.taxcreditresources.org/pages.cfm?contentID=34&pageID=12&Subpages=yes)

Adjustments for earned income credit must be performed manually.

- In the **Prepared by** field, type the name of the person who prepared the payroll voucher.
- Enter the **Date**.
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 under Payroll tab under the QuickBooks Procedures by Topic.

A sample Payroll Voucher is on the next page.
Sample Payroll Voucher
Tax Tables


**For Missouri Tax Withholding tables and forms, go to** [http://dor.mo.gov/tax/business/withhold/forms/2008/](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 under Payroll tab under [QuickBooks](http://www.intuit.com) Procedures by Topic