6-15A LO 1.

The form on page 6-43 shows the amounts that appear in the Earnings to Date column of the employees' earnings records for 10 workers in Unger Company. These amounts represent the cumulative earnings for each worker as of October 10, the company's last payday. The form also gives the gross amount of earnings to be paid each worker on the next payday, October 17.

In the state where Unger Company is located, the tax rates and bases are as follows:

Tax on Employees:	
FICA—OASDI	6.2% on first $113,700
FICA—HI	1.45% on ***total earnings***
SUTA	0.5% on first $8,000
Tax on Employer:	
FICA—OASDI	6.2% on first $113,700
FICA—HI	1.45% on ***total earnings***
FUTA	0.6% on first $7,000
SUTA	1.8% on first $8,000

In the appropriate columns of the form on page 6-43, do the following:

1. Compute the amount to be withheld from each employee's earnings on October 17 for (a) FICA—OASDI, (b) FICA—HI, and (c) SUTA, and determine the total employee taxes.
2. Record the portion of each employee's earnings that is taxable under FICA, FUTA, and SUTA, and calculate the total employer's payroll taxes on the October 17 payroll.