Course Information Form (CIF)

Course Code: ACC 275

Course Title: Payroll Tax Accounting

Department: Business/Computer Science and Technologies
PCS Code: 1.2 - Occupational/Technical Instruction
CIP Code: 52.0407
Repeatability: 0

Effective Date: Summer 2026

Credit Hours

Catalog Notation: 3-0-3
Credit Hour Distribution:

Lecture: 3	Lab: 0	Clinical: 0	**Total: 3**

General Course Information

Catalog Description

Introduction to payroll accounting, including preparing quarterly and annual payroll tax forms and the use of computer applications.

General Course Objectives

To provide the student with an introduction to payroll tax accounting, rules and regulations related to payroll, computation of all wages and payroll taxes, and completion of related tax forms.

Minimum Placement Levels

English	Reading	Math
None	None	None

Prerequisites

Credit in ACC 101 or ACC 117

Methods of Evaluation

6 continuing payroll projects, 6 homework assignments, 1 comprehensive payroll project, and a final assessment exam.

Instructional Materials and Additional Supplies

Payroll Accounting, current edition; Bieg, Toland; Southwestern Publ. 9780357358061

Course Content

General Learning Outcomes (GLOs)

- Reasoning and Inquiry: Students will demonstrate the ability to solve problems using deductive reasoning and logic, quantitative reasoning, or the scientific method.
- Technology: Students will demonstrate the ability to evaluate, select, and appropriately use current and emerging tools.

Course Segments and Student Learning Outcomes

Course Segment	Learning Outcomes	Lecture Hours	Lab Hours	Clinical Hours
Introduction to Payroll and Personnel Record Keeping: 1) Laws affecting payroll, 2) Recording keeping requirements, 3) Human resource and payroll accounting systems	1. Identify various laws that affect employers' payroll operations. 2. Describe employment procedures in a Human Resource department. 3. Recognize personnel records and differentiate information on each form.	5	0	0
Computing Wages and Salaries: 1) Fair Labor Standards Act, 2) Determining employees' work time, 3) Methods of computing wages and salaries	1. Explain the major provisions of the FLSA. 2. Define and compute hours worked. 3. Calculate regular and overtime pay and compensation plans.	5	0	0
Social Security Taxes: 1) Coverage under FICA, 2) Forms and returns required for Social Security purposes, 3) Form 941 and deposit requirements	1. Identify persons and compensation covered under the law. 2. Apply tax rates and wage base for FICA and SECA purposes. 3. Construct Form 941, Employer's Quarterly tax return, and compute depositing requirements.	5	0	0
Income Tax Withholding: 1) Federal income tax withholding law, 2) Withholding allowances and W-4, 3) Methods of computing withholding, 4) Form W-2 and informational returns	1. Explain the coverage under the Federal withholding law. 2. Explain types of withholding allowances. 3. Compute the amount of federal income tax withheld using different methods. 4. Explain and complete W-2 and Quarterly federal tax return.	5	0	0

Course Segment	Learning Outcomes	Lecture Hours	Lab Hours	Clinical Hours
Unemployment Compensation Taxes: 1) Federal Unemployment Tax Act, 2) Federal unemployment tax and credit, 3) Experience rating, 4) Federal and state forms	1. Describe requirements of classification as employee and employer under the act and taxable wages. 2. Compute the federal unemployment tax and credit against tax. 3. Describe how the experience rating is used to determine contributions. 4. Prepare federal and state forms required by Unemployment Tax Act.	5	0	0
Analyzing and Journalizing Payroll: 1) Payroll register and employee earnings record, 2) Journal entries, 3) Payroll tax deposits	1. Prepare payroll registers and employees' earnings records. 2. Prepare all necessary journal entries for payroll, deductions, and payroll taxes including end of period adjustments. 3. Explain the recording of payroll tax deposits.	5	0	0
Payroll Projects	1. Construct a payroll project using all the concepts learned during the semester including payroll register, employees' earnings records, journal entries, federal and state tax forms, quarter and year end payroll tax forms, and year end accruals.	15	0	0

Total Contact Hours

Lecture Hours	Lab Hours	Clinical Hours
45	0	0