

# Journal Entry no.SALARY 10-19

Journal date:  Journal no.:

#	ACCOUNT	DEBITS	CREDITS	DESCRIPTION	NAME	VAT
1	06 Staff costs:Salaries	43,945.08				
2	06 Staff costs:Employers NIC	4,278.43				
3	06 Staff costs:Ers Pension cont	2,825.96				
4	Payroll Liabilities:PAYE:Income		5,630.00			
5	Payroll Liabilities:PAYE:NIC		7,982.17			
6	Payroll Liabilities:Net Pay Cont		32,169.92			
7	Payroll Liabilities:PAYE:Student		707.00			
8	Payroll Liabilities:Pension Cont		2,294.72			
9	Payroll Liabilities:Pension Cont		1,982.20			
10	Other Payroll Deductions		283.46			
11						
<b>Total</b>		51,049.47	51,049.47			

Memo: