

**CUYAMACA COLLEGE**  
**COURSE OUTLINE OF RECORD**

**BUSINESS 129 – PAYROLL ACCOUNTING AND BUSINESS TAXES**

2 hours lecture, 2 units

**Catalog Description**

In-depth study of payroll accounting. Covers calculations of gross to net pay, federal and state withholdings and deductions, recording of payroll transactions into the accounting records, and filing of federal and state payroll tax forms. Includes a consideration of factors which determine employee versus independent contractor status, and business taxes such as sales and property taxes and their filing requirements.

**Prerequisite**

None

**Course Content**

- 1) Overview of the tax environment for business
- 2) Introduction to payroll accounting
- 3) Employee obligations – withholdings
- 4) Employer obligations – taxes and assessments
- 5) Employer responsibilities for payroll
- 6) Deposit and filing requirements: Federal and state
- 7) Employee status versus independent contractor
- 8) Workers compensation insurance
- 9) Other business taxes
- 10) State sales tax

**Course Objectives**

Students will be able to:

- 1) Define the payroll accounting function and understand how it relates to the recording of journal entries into accounting records.
- 2) Compare and contrast employee and employer obligations with respect to payroll withholdings, deductions and assessment.
- 3) Calculate payroll and prepare the necessary federal and state forms to meet filing requirements.
- 4) Differentiate the factors that determine employee status versus the independent contractor.
- 5) Examine additional business taxes, such as sales and property taxes, and will prepare the necessary forms to meet filing requirements.

**Method of Evaluation**

A grading system will be established by the instructor and implemented uniformly. Grades will be based on demonstrated proficiency in subject matter determined by multiple measurements for evaluation, one of which must be essay exams, skills demonstration or, where appropriate, the symbol system.

- 1) Participation
- 2) Homework assignments and case problems
- 3) Quizzes, exams

**Special Materials Required of Student**

Calculator

**Minimum Instructional Facilities**

Smart classroom

**Method of Instruction**

- 1) Lecture and discussion
- 2) Preview/review of assignments
- 3) Group discussion of practice sets and/or case problems

**Out-of-Class Assignments**

- 1) Reading assignments
- 2) Short writing assignments
- 3) Short research assignments

**Texts and References**

- 1) Required (representative example): Bieg and Toland, *PAYROLL ACCOUNTING 2022, 32nd ed*, Cengage, 2022.
- 2) Supplemental: None

**Student Learning Outcomes**

Students will be able to:

- 1) Describe the payroll accounting function and how it relates to the recording of journal entries into accounting records.
- 2) Describe employee and employer obligations regarding payroll withholdings, deductions and assessment.
- 3) Calculate payroll and prepare the necessary federal and state forms to meet filing requirements. (Work Based Learning)
- 4) Prepare the necessary forms for additional business taxes, such as sales and property taxes. (Work Based Learning)