Department:

Business

Course Description:

This comprehensive course is designed to give students experience in employment laws and regulations, computing and paying wages and salaries, social security taxes, income tax withholding, unemployment compensation taxes, and analyzing and journalizing payroll transactions.

Course Competencies:

Upon completion of the course, the student should be able to:

1. Identify and describe payroll laws and regulations.
2. Compute wages and salaries.
3. Describe FICA and SECA laws and determine and report social security taxes.
4. Describe federal income tax withholding laws and determine and report federal income tax withholding.
5. Describe federal unemployment tax laws and determine and report FUTA.
6. Use a payroll register, employee earnings records, and a payroll accounting system.

Course Content:

A. The Need for Payroll and Personnel Records
B. Computing Wages and Salaries
C. Social Security Taxes
D. Income Tax Withholdings
E. Unemployment Compensation Taxes
F. Analyzing and Journalizing Payroll
G. Payroll Project
H. Computerized Payroll Accounting

Learning Assessments:

Students will be evaluated by use of discussion questions, graded assignments, comprehensive assignments, projects, quizzes, and exams.

Instructional Materials:

Guidelines for Requesting Accommodations Based on Documented Disability or Medical Condition

It is the intention of Highland Community College to work toward full compliance with the Americans with Disabilities Act, to make instructional programs accessible to all people, and to provide reasonable accommodations according to the law.

Students should understand that it is their responsibility to self-identify their need(s) for accommodation and that they must provide current, comprehensive diagnosis of a specific disability or medical condition from a qualified professional in order to receive services. Documentation must include specific recommendations for accommodation(s). Documentation should be provided in a timely manner prior to or early in the semester so that the requested accommodation can be considered and, if warranted, arranged.

On-Campus Students: At enrollment, any on campus student may complete a form that will allow them to self-identify any disability.

Off-Campus Regional Students: Self-identify your disability and accommodation needs with the Regional Coordinator and/or instructor, preferably prior to the first class meeting.

Online Students: Self-identify your disability and accommodation needs by contacting the Disabilities Coordinator. Students must provide their own programs to allow accessibility on their home computer.

Any student may also identify their disability by completing an online form located on the HCC homepage under Students Services/Resources/Disabilities. Questions should be directed to the Disabilities Coordinator.