Congratulations! You have just been promoted and are now the manager of Sports Authority. Since you have an Accounting background, you have been asked to take care of the accounting books. You will need to first schedule all of your new hires and then prepare payroll at the end of the week. Assume anything over 40 hours as overtime. Sports Authority is open from 7:00 AM to 7:00 PM. Someone must be at work at all times throughout those twelve hours and more than one person may work at the same time. (Make sure lunch shifts are covered. The store doesn’t close for lunch!)

**New Hires:**

1. Justin Bieber:
   1. **Schedule:** works 30 hours a week; needs to be off on Friday-Sunday for tours; demands one hour for lunch;
   2. **Info:** Single, 3 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
2. Sue Sylvester:
   1. **Schedule:** works 45 hours a week; prefers no weekends including Mondays; only takes 1 hour for lunch;
   2. **Info:** Single, 1 Witholding Allowance
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
3. Justin Timberlake:
   1. **Schedule:** works 10 hours a week; Mondays are not really preferable for him to work; takes a 2 hour lunch;
   2. **Info:** Married, 1 Witholding Allowance
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
4. Taylor Swift:
   1. **Schedule:** works 25 hours a week; will work whenever; takes 1 hour for lunch;
   2. **Info:** Single, 2 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
5. Whitney Houston:
   1. **Schedule:** works 44 hours a week; will work whenever; takes 1 hour for lunch;
   2. **Info:** Single, 3 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
6. Vince Vaughn:
   1. **Schedule:** works 40 hours a week; prefers to sleep in a bit; takes 1 hour for lunch;
   2. **Info:** Single, 1 Witholding Allowance
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
7. Lady Gaga:
   1. **Schedule:** works 14 hours a week; will work whenever as long as she can wear whatever she is feeling that day; takes 1 hour for lunch;
   2. **Info:** Single, 3 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
8. Khloe Kardashian:
   1. **Schedule:** works 42 hours a week; will work whenever; takes 1 hour for lunch;
   2. **Info:** Single, 2 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
9. Tom Hanks:
   1. **Schedule:** works 38 hours a week; will work whenever but prefers early mornings; takes 1 hour for lunch;
   2. **Info:** Married, 4 Witholding Allowances
   3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
   5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
10. Johnny Depp:
    1. **Schedule:** works 40 hours a week; will work whenever; takes 2 hours for lunch;
    2. **Info:** Single, 1 Witholding Allowance
    3. **Rate of Pay:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
    4. **Health Insurance:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
    5. **Savings Bonds:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Directions:**

1. Complete the information given above with the information included below.
2. Create a schedule for all employees. Excel Spreadsheet included.
3. Once you have figured out who is working when, create a Payroll Register. Payroll Register file included. This register will be for payroll ended February 25, 2011.
4. Write a check from the General Account # 034921 to the Payroll Account #019284. Included.
5. Write checks to all 10 employees on February 25, 2011 from the Payroll Account #019284. (Do not worry about check stubs.) Begin the first check number to Justin Bieber check no. 101 and end with Johnny Depp, no. 110. Included
6. Journalize your payroll for the week of February 25, 2011 in the cash payments journal.
7. Record the employer payroll taxes expense in the general journal. M89

**Additional Information Needed: How much do I get paid per hour?**

|  |  |
| --- | --- |
| How many hours worked? | Rate of Pay |
| 0-10 hours | $11.50 |
| 11-24 hours | $14.00 |
| 25-34 hours | $16.75 |
| 35-40 hours | $18.25 |

**Additional Information Needed: Deductions?**

|  |  |
| --- | --- |
| 0-25 hours | $30 for health insurance |
| 26 plus hours | $60 for health insurance |
| Savings Bonds = $15.00 | Everyone except Kardashian and Timberlake |