

**Payroll Sample Client  
940 Worksheet**

January 1, 2016 - December 31, 2016

**Part 2 Determine your FUTA tax before adjustments**

3. Total payments to all employees		272,762.84
4. Payments exempt from FUTA tax	0.00	
5. Total payments made to each employee in excess of \$7,000	<u>209,762.84</u>	
6. Subtotal (line 4 + line 5 = line 6)		<u>209,762.84</u>
7. Total taxable FUTA wages (line 3 - line 6 = line 7)		63,000.00
8. FUTA tax before adjustments (line 7 x 0.006 = line 8)		378.00

**Part 5 Report your FUTA tax liability by quarter**

	<u>First Quarter</u>	<u>Second Quarter</u>	<u>Third Quarter</u>	<u>Fourth Quarter</u>	<u>Total for Year</u>
Liability *	327.90	50.13	0.00	0.00	378.03

\* Liability may differ due to rounding or liability adjustments.

\* Liability for the 4th quarter may differ due to the exclusion of a credit reduction, if applicable.

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ID	Name	Wages		
		Total	Excess	Taxable
1	Eddington, Terry J	58,665.67	51,665.67	7,000.00
2	Harmon, Sarah W	25,248.50	18,248.50	7,000.00
3	Cooper, Dennis B	21,627.00	14,627.00	7,000.00
4	Fink, Chester A	20,813.00	13,813.00	7,000.00
5	Spencer, Rodney H	22,559.00	15,559.00	7,000.00
6	Sanders, Ellen E	22,758.50	15,758.50	7,000.00
7	Anderson, Abigail A	51,869.34	44,869.34	7,000.00
8	Beards, Jonathon T	22,716.29	15,716.29	7,000.00
9	Finnegan, Samuel E	26,505.54	19,505.54	7,000.00
<b>Totals</b>		<u>272,762.84</u>	<u>209,762.84</u>	<u>63,000.00</u>