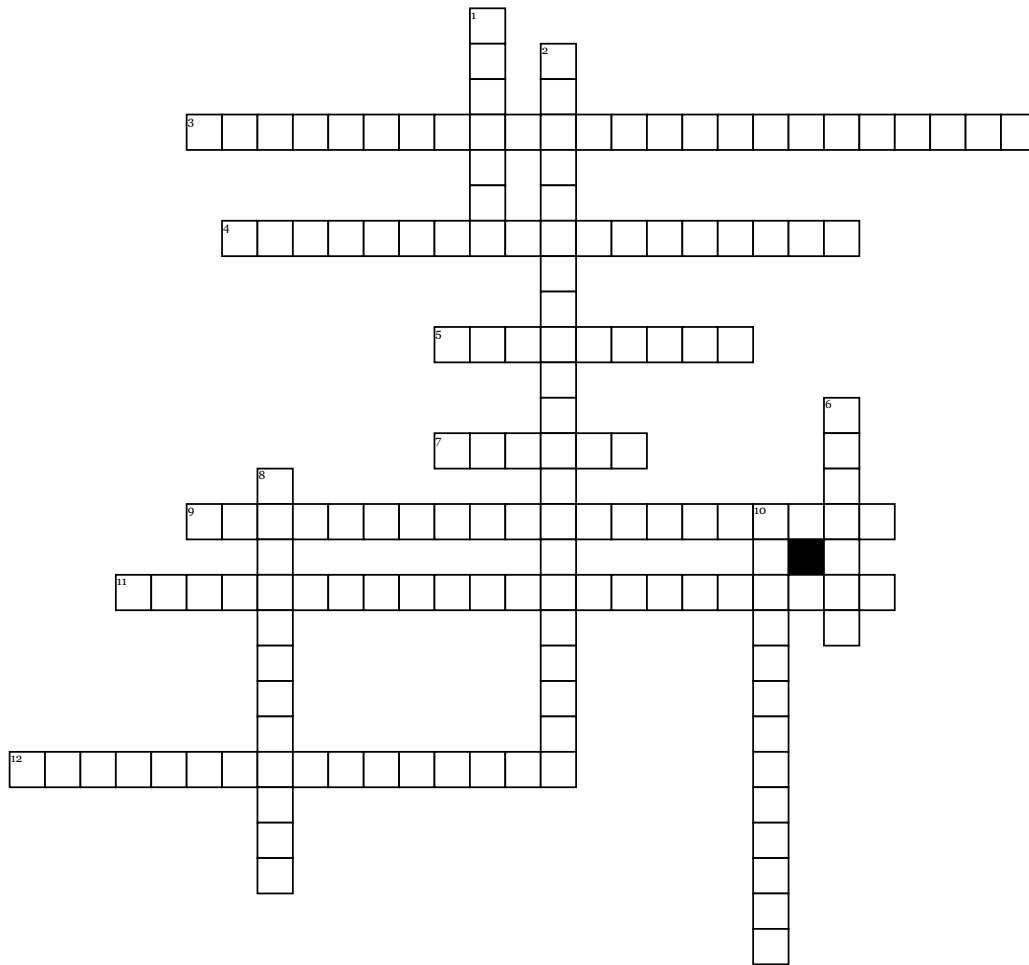


Accounting



Across

- 3. A subsidiary ledger containing only accounts for charge customers.
- 4. An account in a general ledger that summarizes all accounts in a subsidiary ledger.
- 5. The period covered by a salary payment.
- 7. The money paid for employee services.

- 9. A state tax used to pay benefits to unemployed workers.
- 11. A federal tax used for state and federal administrative expenses of the unemployment program.
- 12. A ledger that is summarized in a single general ledger account.

Down

- 1. The total amount earned by all employees for a pay period.

- 2. A subsidiary ledger containing only accounts for vendors from whom items are purchased or bought on account.
- 6. A federal tax paid by employees and employers for old-age survivors, disability, and hospitalization insurance.
- 8. Taxes based on the payroll of a business.
- 10. Total pay due for a pay period before deductions.

Word Bank

- | | | |
|--------------------------|----------------------------|-------------------------|
| Federal unemployment tax | Controlling account | Total earnings |
| Subsidiary ledger | Payroll | Salary |
| Payroll taxes | Accounts receivable ledger | Accounts payable ledger |
| Pay period | FICA tax | State unemployment tax |