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1 Payroll Taxes and
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withholding Employers
withhold payroll taxes
and income tax from
employees pay Employers
send the amounts
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complete Form W 4
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to determine how much
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from'

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transactions includes

sniffing out employees

paid who shouldn't have

been and making sure

valid employees are paid

the correct amount'

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and hiring Advertise a
job Disclosure and
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off Includes maternity
and paternity leave
holiday entitlement and'

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receipts and pay your
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The Basics Liles Morris

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The Basics · Employees
may be full time or part
time no need to be on a
payroll if salary is
less than NI PAYE lower
limits but

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payroll clerk assists in
the process of making
sure a company pays
employees accurately and
on time Payroll clerks
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time sheets and enter
information related to
employees and pay
periods into a computer
They double check
aspects of payroll
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responsibilities HR
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| Term | Description |
|-------------|-------------|
| Cost Centre | |

This is an Account in your accounting system's Chart of Accounts usually an Expense Account. It is common to use the term Cost Centre instead of Account as the term'

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