

## INSTALLATION AND OPERATING INSTRUCTIONS FOR THE **wilmer** "FOLDING BOARD SERIES" PAYROLL SYSTEM

\* **IMPORTANT** \*

### RETAIN THESE INSTRUCTIONS FOR REFERENCE AND TRAINING PERSONNEL

Thank you for purchasing the **wilmer** "FOLDING BOARD SERIES" Payroll System. We feel you will benefit from your new system. By following these instructions you will find yourself saving significant time in your payroll preparation. You will be presenting a professional color-coded, double entry, set of records to your accountant for review. We do advise that you consult your accountant prior to any change in accounting procedures.

PAYROLL JOURNAL															PAYROLL DISTRIBUTION																																																																																																								
LINE NO.	EMPLOYEE NO.	NAME	REG. HRS.	REG. RATE	REG. EARNINGS	F.I.C.A.	STATE TAX	CITY TAX	INS.	NET PAY	CHECK NO.	CHECK DATE	SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING																																																																																																								
1		Barbara Davis									989	1/11/XX	375.00																																																																																																										
2		803 S. Douglas Street									990	1/11/XX	285.00																																																																																																										
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EMPLOYEE COMPENSATION RECORD

### INTRODUCTION

These instructions will involve the use of the following forms and equipment. A good working knowledge of their use is essential to the smooth operation of the system.

#### FORMS

- WPC-1 Payroll Check
- PJ-20-FB1 Payroll Journal
- CRP-1-NC Compensation Record
- RL-4646 Single Window Envelopes for Checks

#### EQUIPMENT

- WFPR-1-WT Folding Pegboard

## INSTALLATION INSTRUCTIONS

A new payroll system can be installed at any time of the year. Since there are substantial time savings from the proper use of your new one-write payroll system, there is no need to postpone a new

system installation for the beginning of a quarter, semi-annual, or annual period.

## HEAD UP COMPENSATION RECORDS FOR EACH EMPLOYEE INCLUDING (SEE ILLUSTRATION 1)

- A. Name and address
- B. Other employee information
- C. Column headings

Head up the "Payroll Journal" with column headings in the same sequence as the compensation records.

ILLUSTRATION 1 Head up Compensation Records

If the system is being installed at the first of the year, you are now ready to proceed to "Operating the System."

If the system is installed during the year, bring forward all quarterly totals from your previous compensation records and post them to the individual compensation records. If the installation is made during a given quarter, total all columns for the or the current quarter and post the totals to the number that corresponds with the week of the quarter of the last pay period.

In order to prove that all totals were correctly brought forward, first run a year to date tape, by column, on your previous compensation records. Second, run year to date tapes from your new compensation records. The two figures, **by column**, must agree.

You are now ready to proceed to "Operating the System."

## OPERATING THE SYSTEM

### III. HOW TO PROPERLY LOAD THE FOLDING PEG BOARD (SEE ILLUSTRATION 2)

- A. With the Folding Pegboard in an open position, and the pegs at the left, place the second hole at the top of the journal over the first peg at the top of the pegboard.
- B. Head-up columns on the Payroll Distribution (right) side of the Journal with the payroll distributions you require. See (A).
- C. You may also enter account numbers at the bottom of each appropriate column in accordance with your Accountant's recommended chart of accounts. See (B).
- D. Position the first bank of twenty checks over the pegs on the journal such that the carbon stripe on the back of first (top) check aligns with the first available writing line on the journal. (Only one check is shown positioned on the journal for ease in viewing.) See (C).

PAYROLL JOURNAL											PAYROLL DISTRIBUTION																	
EMP. NO.	REG. O.T.	REGULAR	OVERTIME	OTHER	TOTAL EARNINGS	DEDUCTIONS				NET PAY	EMPLOYEE NAME	CHECK NUMBER	LWK NO.	SALARIES OFFICERS	SALARIES OFFICE	SALARIES SELLING												
						F.I.C.A.	FED. WITHH.	STATE TAX	CITY TAX								INS.											
1		40	0		375.00	22.00	99.50	2.75	3.75	3.00	282.00	Bill Anderson	989	1	375.00													
2		40	0		285.00	14.75	97.70	2.85	2.85	3.00	221.87	Mary Gibson	990	2	285.00													
3		40	0		120.00	7.08	7.70	1.20	1.20	3.00	99.82	Tom Wiley	991	3	120.00													
4		40	0		190.00	11.47	22.10	1.95	1.95	3.00	154.43	Jim Jackson	992	4	190.00													
5		40	0		210.00	12.34	25.80	2.10	2.10	3.00	164.66	Tom Meyer	993	5		210.00												
6		40	0		301.00	18.09	39.50	2.10	3.10	3.00	234.21	Ralph Miller	994	6	301.00													
7		40	0		125.00	9.90	9.60	1.30	1.30	3.00	100.90	Edith Hope	995	7	125.00													
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TOTALS TO DATE											961.00	435.00	420.00															
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TO THE ORDER OF	DATE	
VOID		
MICR LINE: ⑆ 234 5678⑆ 9012 3456⑆		

  

REGULAR	OVERTIME	OTHER	TOTAL EARNINGS	F.I.C.A.	FED. WITHH.	STATE TAX	CITY TAX	INS.	NET PAY
1627.00			1627.00	108.95	227.90	19.35	18.35	24.00	1423.55

MONTH OF January 19 XX  
SHEET NO. 1 OF 1 SHEETS  
PREPARED BY Mary Knight

ILLUSTRATION 2 Loading the Folding Pegboard

#### IV. PREPARING PAYROLL—(SEE ILLUSTRATION 3)

1. Take all compensation records and arrange them for payment.
2. Calculate the total hours from the employee time records.
3. Slide the first compensation record beneath the check and butt it against the pegs. Align the last payroll entry on the compensation record immediately above the carbon stripe on the check. See (A).
4. From the time card, record the employee number, period ending, hours worked, earnings, and deductions. Subtract all deductions from Total to arrive at Net Pay. Write the employee name. See (B).
5. Distribute the employee's "Total Earnings" amount(s) to the proper distribution column(s) to the right. See (C).
6. Turn the completed check to the left, remove the Compensation Record, and write the check number on the journal (See B, Figure 4).
7. Repeat Steps 3 thru 6, for all employees to be paid.

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ILLUSTRATION 3 Preparing Payroll

## V. PROVING THE PAYROLL JOURNAL — (SEE ILLUSTRATION 4)

1. Before the checks are removed from the pegboard and written, the payroll journal must be proved to insure that net pay for the period is accurate. The journal is proved by following the proving procedures, Column 1 minus Columns 2 thru 8 must equal Column 9, See (A). This procedure should be for the current period only.

NOTE: The checks were left attached to the board in case any corrections were necessary. Once an error is found, you need merely to flip back to the check requiring correction, insert the compensation record, cross out the incorrect figures, and make the corrections to all three records in one writing.

Proving each completed journal.

- A. It is necessary to prove each completed journal to insure that correct amounts are brought forward throughout the accounting period and that the final totals for the accounting period are correct. To prove each journal, follow steps (a) and (d) under 1 "Proving the journals for the pay period" above.

2. After the journal has been proved and is in balance, remove the checks from the board at the perforation, and prepare the check for each individual. A tape should be run on **both** amounts that have been written on the check (the amount written in long hand and the amount that was written numerically), also the amounts that were entered in the net pay column of the Payroll Journal. **ALL THREE MUST AGREE**, to insure that checks were written for the correct amounts.
  3. To insure that the correct amounts were distributed to the various expense accounts, prove the right side of the journal with the following formula: Column 1 equals Columns 10 thru 32. See (B).
- B. To insure the correct totals are brought forward throughout the accounting period, run a tape of the "TOTALS BROUGHT FORWARD" at the top of the new journal, following the proving formulas. This tape must equal the totals just proven in (a) above.

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**PROVING PROCEDURES**  
THE TOTAL AMOUNT OF COLUMN 1 MINUS THE TOTAL AMOUNTS OF COLUMNS 2 THRU 8 MUST EQUAL THE TOTAL AMOUNT OF COLUMN 9.

**PROVING PROCEDURES**  
COLUMN 1 MUST EQUAL COLUMNS 10 THRU 32.

MONTH OF January 19 XX  
SHEET NO. 1 OF 1 SHEETS  
PREPARED BY May Knight

ILLUSTRATION 4 Proving the Payroll Journal



FORMS YOU CAN COUNT ON  
Corporate Offices, P.O. Box 1005, Dayton, Ohio 45401

MANUFACTURERS AND DISTRIBUTORS