

# The Basics of Taxes Note Taking Guide

Can someone else that provides goods/services through your sale receive during the transaction?

## What's Your Charge?

### What are taxes?

A sum of money voluntarily or involuntarily  
paid to the government (state or local or federal)  
in exchange for services.

Government paid by taxpayers. Money sent voluntarily or  
in payment of obligation to the tax authority. (state, county or  
federal government) governments.

## How do you determine from whom taxed your pay?

The person is taxed more or higher than you before off being paid voluntarily than by payment.

### What is a community?

A group of people who voluntarily  
contribute and receive for the  
community.

### Communities may include:

A community is defined as a  
group of people.

### There are benefits of being a part of a community.

Health, safety, security, education,  
social services, transportation,  
housing, law enforcement, security,  
community services, social care.

Community is a group of people who voluntarily provide for themselves by helping each other through all their  
needs, activities, desires and the opportunities within the community to help them live.

## How do taxpayers pay taxes?

| How do taxpayers pay?                                                                                                                                                                                                                                                                                                                                                                                                                      | What are taxes?                                                                                                                                                                            | What are taxes?                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>There are two types of taxes: direct and indirect taxes.</p> <p><b>1. Direct taxes</b> are taxes levied on the taxpayer. Examples:</p> <p>• Income tax levied on earnings but can be paid later, depending on the<br/>taxpayer's income.</p> <p><b>2. Indirect taxes</b> are taxes levied on the taxpayer. Examples:</p> <p>• Sales tax levied on goods and services but can be paid later, depending on the<br/>taxpayer's income.</p> |                                                                                                                                                                                            |                                                                                                                                                                                            |
| What are taxes?                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                            |                                                                                                                                                                                            |
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| <p><b>What are taxes?</b></p>                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                            |                                                                                                                                                                                            |

# Basics Of Taxes Note Taking Guide

**Sabine Zange**



## Basics Of Taxes Note Taking Guide:

PayrollOrg Basic Guide to Payroll, 2024 Mitchell-George, American Payroll Association (APA) Basic Guide to Payroll, 2013 Edition Joanne Mitchell-George, Delores Risteau, 2012-12-19 It is more important than ever to be in compliance with payroll laws and regulations. How do you stay in compliance and avoid penalties? The APA Basic Guide to Payroll is written to make understanding the laws and regulations as easy as possible. And this single volume guide is filled with tools to help you apply the law and make proper calculations with ease. Among the many handy features you will find: How to complete the W-2, Multistate surveys that give you at a glance answers to questions regarding key payroll requirements, Our Fingertip Guide that enables you to find payroll taxability and wage hour ramifications of benefits immediately, Clear checklists that help you make precise determinations quickly and confidently, And much more. The APA Basic Guide to Payroll 2013 Edition has been updated to include: Guidance on how to withhold the additional Medicare tax, Enhanced information about reporting the cost of employer sponsored healthcare coverage, The FUTA credit reduction states and their additional percentages for 2012, Line by line example of how to complete the Form W-2 for 2012, An alert if you pay your FUTA taxes with Form 940, Why flexibility with new technology should be a factor when choosing a payroll system, The new rules for the tax exclusion for employer provided local lodging, Which expense reimbursement arrangements the IRS considers to be wages, recharacterizations, What to do when a Form I-9 expires, An option for a small employer to avoid the 100% penalty, A line by line guide of how to complete the 2012 Form 940, The 2013 Social Security taxable wage base and benefit amounts, An example of how to complete a 4th quarter Form 941, Which benefits are set to expire if they are not extended, A calendar of 2013 federal due dates for Payroll, What is new about the 2012 Form 944, What the U.S. Supreme Court had to say about a white collar exemption for pharmaceutical reps, Minimum wage rates for each state for 2013, More cases and rulings to enhance the explanation of wage and hour laws, Pension contribution limits for 2013, Why tipped employers should worry about a new IRS initiative, The 2013 HSA and MSA limits, Why an age discrimination settlement was treated as FICA wages, What the 2012 Form 945 looks like, IRS provided scenarios illustrating if local lodging is tax exempt, What you can expect due to a new revenue procedure when you hire a payroll tax reporting agent, Update on reporting lump sum payments for child support purposes and verification of employment, Employment tax ramifications for health plan rebates, Additional explanation about the limit on contributions to a health FSA, 2013 CONUS and high low per diem rates, Updated statistics for e filing, Additional information about reporting wages paid to deceased employees, Which industry is being targeted by the federal Department of Labor especially in California, Synopsis of U.S. ruling on Arizona immigration law, Why you can't always rely on a price quote from a consultant, 2013 income limitations for contributions to IRAs and Roth IRAs, How to report payments made to foreign agricultural workers, Restriction on the number of EINs you can receive daily, What four issues the IRS is examining regarding transit reimbursements, The 2013 exam periods for the CPP and FICA exams, What suggested change to the Form 941 doesn't

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