

Answer Key

Answer the following questions with a partner. ☺

- Jonas's time card is shown below. If he earns \$8.75/hour, how much did he earn this week?

Time card: Jonas						
Day	In		Out	Hours	Min	Decimal
Monday	8:45	15	6:00	9	15	9.25
Tuesday	9:00		3:15	6	15	6.25
Wednesday	9:15	45	4:00	6	45	6.75
Thursday	8:15	45	4:30	8	15	8.25
Friday	9:00		5:45	8	45	8.75

39.25

Gross Pay: $39.25 \times \$8.75 = \343.44

2. Find the mistakes on the pay statement below. If enough information is provided, correct the mistakes.

Employee Name: Gistle Lacroix		16	
Company: ABC Electric		Pay Begin Date: 10/22/2010	} Dates are wrong.
		Pay End Date: 10/16/2010	
22			
General			
Employee ID: 56789		Job Title: Electrician	
Address:		Pay Rate: \$23.76	
		Annual: -	
Hours and Earnings			
Description	Rate	Hours	Gross Earnings
Regular	\$23.76	44	\$1003.64

\$ 1045.44

3. Marie picked 6 litres of strawberries and was paid \$36.36.

a) How much is she paid for each litre of berries she picks?

$$\frac{\$36.36}{6} = \$6.06/L$$

b) How much will she make if she picks 10.5 litres of strawberries?

$$\$6.06 \times 10.5 = \$63.63$$

4. Vanja earns a 15% commission on all sales she makes at a health supply store. She also earns \$9.95/hour.

She sells the following in a 5-hour shift:

- 4 bottles of multi-vitamins at \$13.99 each;
- 3 protein drinks worth a total of \$17.49;
- 6 ankle braces worth \$10.49 each; and
- 2 orthotics for \$19.59 each.

$$\begin{aligned}
 4 \times \$13.99 &= \$55.96 \\
 3 \times 17.49 &= \$52.47 \\
 6 \times 10.49 &= 62.94 \\
 2 \times 19.59 &= \underline{39.18} \\
 &= \$175.55
 \end{aligned}$$

How much does Vanja earn for the day?

Hours:

$$\begin{aligned}
 5 \times \$9.95 \\
 \$49.75
 \end{aligned}$$

Commission

$$\begin{aligned}
 15\% \\
 0.15 \times \$175.55 \\
 \$26.34
 \end{aligned}$$

Total Gross Pay

$$\begin{aligned}
 &49.75 \\
 &+ 26.34 \\
 &\hline
 &\$76.09
 \end{aligned}$$

480 - 484	64.95	35.00	32.15	26.40	20.70	14.95	9.25	3.50			
484 - 488	65.50	35.55	32.70	26.95	21.25	15.50	9.80	4.05			
488 - 492	66.05	36.10	33.25	27.55	21.80	16.10	10.35	4.65			
492 - 496	66.60	36.65	33.80	28.10	22.35	16.65	10.90	5.20			
496 - 500	67.20	37.25	34.35	28.65	22.90	17.20	11.50	5.75	0.05		
500 - 504	67.75	37.80	34.95	29.20	23.50	17.75	12.05	6.30	0.60		
504 - 508	68.30	38.35	35.50	29.75	24.05	18.30	12.60	6.85	1.15		
508 - 512	68.85	38.90	36.05	30.35	24.60	18.90	13.15	7.45	1.70		
512 - 516	69.40	39.45	36.60	30.90	25.15	19.45	13.70	8.00	2.25		
516 - 520	70.00	40.05	37.15	31.45	25.70	20.00	14.30	8.55	2.85		
520 - 524	70.55	40.60	37.75	32.00	26.30	20.55	14.85	9.10	3.40		
524 - 528	71.10	41.15	38.30	32.55	26.85	21.10	15.40	9.65	3.95		
528 - 532	71.65	41.70	38.85	33.10	27.40	21.70	15.95	10.25	4.50		
532 - 536	72.20	42.25	39.40	33.70	27.95	22.25	16.50	10.80	5.05		
536 - 540	72.80	42.85	39.95	34.25	28.50	22.80	17.10	11.35	5.65		

Manitoba provincial tax deductions

Effective January 1, 2010

Weekly (52 pay periods a year)

Also look up the tax deductions in the federal table

Pay	Provincial claim codes										
	0	1	2	3	4	5	6	7	8	9	10
From - Less Than	Deduct from each pay										
493 - 501	50.45	33.55	31.80	28.30	24.75	21.25	17.75	14.20	10.70	7.20	3.65
501 - 509	51.25	34.35	32.60	29.10	25.55	22.05	18.55	15.00	11.50	8.00	4.45
509 - 517	52.05	35.15	33.40	29.90	26.40	22.85	19.35	15.85	12.30	8.80	5.30
517 - 525	52.85	36.00	34.20	30.70	27.20	23.65	20.15	16.65	13.10	9.60	6.10
525 - 533	53.70	36.80	35.00	31.50	28.00	24.45	20.95	17.45	13.95	10.40	6.90

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Employee Name: J. Pava		Net Pay: 405.63	
Company:	Pay Begin Date:	Cheque Date: Mar. 24/11	
Pay End Date:			

General			Taxes Data	
Employee ID:	Job Title:		Description	Federal
Address:	Pay Rate: \$ 13.07/h		Claim Code	1
		Annual:		
		<i>weekly</i>		

Hours and Earnings			Before-Tax Deductions		Taxes	
Description	Current		Description	Amt.	Description	Current
	Rate	Gross Earnings				
40	13.07	522.80	Union Dues	8.00	Federal	38.90
			Pension	3.00	Provincial	35.15
			Total	11.00	CPP	22.55
					EI	9.57
					Total	106.17

Paycheque Summary				
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay
522.80	511.80	106.17	117.17	405.63

Description	Rate	Gross Earnings	Union Dues	Pension	Total	Federal	Provincial	CPP	EI	Total
40	13.07	522.80	8.00	3.00	11.00	38.90	35.15	22.55	9.57	106.17

Paycheque Summary				
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay
522.80	511.80	106.17	117.17	405.63

CPP
 $\frac{3500}{52}$
 $\$67.31$

522.80
 $- 67.31$

 455.49

455.49
 $\times 0.0495$

 $\$22.55$
 CPP

EI
 522.80
 $\times 0.0183$

 $\$9.57$