

Calculate Net Pay EI 1.88% CPP 4.95%

Employee Name: <b>DJ Jorder</b>		
Company:	Pay Begin Date: 15/03/2011	Net Pay
	Pay End Date: 30/03/2011	Cheque Date:
General		Taxes Data
Employee ID:	Job Title:	Description Federal
Address:	Pay Rate: \$3500.00/semi-monthly Annual: \$84,000.00	Claim Code 2
Hours and Earnings		Taxes
	Current	Description Current
Description	Rate	Gross Earnings
Regular	\$3500.00	\$3500.00
Before-Tax Deductions		
Description	Amt.	
Union Dues	\$45.00	Federal \$467.20
Pension	\$310.00	Provincial \$283.30
Total	\$355.00	CPP \$166.03
		EI \$65.80
		Total <b>\$982.33</b>
Paycheque Summary		
Gross Earnings	Taxable Gross	Net Pay
\$3500.00	\$3145.00	\$2162.67

① CPP:  $\frac{3500.00}{24} = 145.83$  (Allowable Exemption)  
 (ii)  $\frac{3500.00}{24} - 145.83 = 3354.17$  (Gross Earnings)  
 (iii)  $3354.17 \times 0.0495 = 166.03$

② EI:  $3500.00 \times 0.0188 = 65.80$

③ Before-Tax Deductions:  $45.00 + 310.00 = 355.00$

④ Taxable Gross:  $3500.00 - 355.00 = 3145.00$

⑤ Federal Tax: Taxable Gross:  $3145.00$   
 Claim Code: 2  
 Federal:  $467.20$

⑥ Provincial Tax: Taxable Gross:  $3145.00$   
 Claim Code: 2  
 Provincial:  $283.30$

⑦ Net Pay:  $3500.00 - 355.00 - 982.33 = 2162.67$   
 Gross - Before Tax Deductions - Federal, Provincial, CPP, EI = Net "Take home"

# Calculate Net Pay      EI 1.92%    CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: <b>15/03/2011</b>	Net Pay:
	Pay End Date: <b>30/03/2011</b>	Cheque Date:

General	
Employee ID:	Job Title: <b>Custodian</b>
Address:	Pay Rate: <u>\$2069.17/semi-monthly</u> Annual: <b>\$49,660.00</b>

Taxes Data	
Description	Federal
Claim Code	1

Hours and Earnings		
	Current	
Description	Rate	Gross Earnings
Regular	2069.17	\$2069.17

Before-Tax Deductions	
Description	Amt.
Union Dues	\$40.05
Pension	\$230.00
Total	

Taxes	
Description	Current
Federal	
Provincial	
CPP	
EI	
Total	

Paycheque Summary			
Gross Earnings	Taxable Gross		Net Pay
\$2069.17			

## Calculate Net Pay EI 1.92% CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: 15/03/2011	Net Pay:
	Pay End Date: 30/03/2011	Cheque Date:

General	
Employee ID:	Job Title: <b>Custodian</b>
Address:	Pay Rate: \$2069.17/semi-monthly Annual: \$49,660.00

Taxes Data	
Description	Federal
Claim Code	1

Hours and Earnings		
Current		
Description	Rate	Gross Earnings
Regular	2069.17	\$2069.17

Before-Tax Deductions	
Description	Amt.
Union Dues	\$40.05
Pension	\$230.00
<b>Total</b>	<b>\$270.05</b>

Taxes	
Description	Current
Federal	\$ 180.40
Provincial	\$ 125.50
CPP	\$ 95.21
EI	\$ 39.73
<b>Total</b>	<b>\$ 440.84</b>

Paycheque Summary			
Gross Earnings	Taxable Gross		Net Pay
\$2069.17	\$1799.12		\$1358.28

① Net Pay:

$$\$2069.17 - 270.05 - 440.84 = \boxed{1358.28}$$

## Calculate Net Pay      EI 1.92%    CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: 08/17/2011	Net Pay:
	Pay End Date: 08/23/2011	Cheque Date: 08/23/2011

General	
Employee ID:	Job Title: <b>Librarian</b>
Address:	Pay Rate: <b>\$558.00/wk</b> Annual: <b>\$29016.00</b>

Taxes Data	
Description	Federal
Claim Code	1

Hours and Earnings		
	Current	
Description	Rate	Gross Earnings
Regular	\$558.00/wk	\$558.00

Before-Tax Deductions	
Description	Amt.
Union Dues	\$16.58
Pension	\$111.00
Total	

Taxes	
Description	Current
Federal	
Provincial	
CPP	
EI	
Total	

Paycheque Summary		
Gross Earnings	Taxable Gross	Net Pay
\$558.00		

**Federal tax deductions**  
Effective January 1, 2012  
Weekly (52 pay periods a year)  
Also look up the tax deductions in the provincial table

**Retenues d'impôt fédéral**  
En vigueur le 1<sup>er</sup> janvier 2012  
Hebdomadaire (52 périodes de paie par année)  
Cherchez aussi les retenues d'impôt dans la table provinciale

Pay Rémunération	Federal claim codes/Codes de demande fédéraux										
	0	1	2	3	4	5	6	7	8	9	10
From Less than De Moins de	Deduct from each pay Retenez sur chaque paie										
351 - 355	46.70	15.50	12.50	6.55	.55						
355 - 359	47.25	16.05	13.05	7.10	1.15						
359 - 363	47.80	16.60	13.60	7.65	1.70						
363 - 367	48.40	17.15	14.20	8.20	2.25						
367 - 371	48.95	17.70	14.75	8.75	2.80						
371 - 375	49.50	18.30	15.30	9.35	3.35						
375 - 379	50.05	18.85	15.85	9.90	3.95						
379 - 383	50.60	19.40	16.40	10.45	4.50						
383 - 387	51.20	19.95	17.00	11.00	5.05						
387 - 391	51.75	20.50	17.55	11.55	5.60						
391 - 395	52.30	21.10	18.10	12.15	6.15	.20					
395 - 399	52.85	21.65	18.65	12.70	6.70	.75					
399 - 403	53.40	22.20	19.20	13.25	7.30	1.30					
403 - 407	53.95	22.75	19.75	13.80	7.85	1.90					
407 - 411	54.55	23.30	20.35	14.35	8.40	2.45					
411 - 415	55.10	23.85	20.90	14.95	8.95	3.00					
415 - 419	55.65	24.45	21.45	15.50	9.50	3.55					
419 - 423	56.20	25.00	22.00	16.05	10.10	4.10					
423 - 427	56.75	25.55	22.55	16.60	10.65	4.65					
427 - 431	57.35	26.10	23.15	17.15	11.20	5.25					
431 - 435	57.90	26.65	23.70	17.70	11.75	5.80					
435 - 439	58.45	27.25	24.25	18.30	12.30	6.35					
439 - 443	59.00	27.80	24.80	18.85	12.85	6.90					
443 - 447	59.55	28.35	25.35	19.40	13.40	7.45					

Provincial

Pay Rémunération	Provincial claim codes/Codes de demande provinciale										
	0	1	2	3	4	5	6	7	8	9	10
From Less than De Moins de	Deduct from each pay Retenez sur chaque paie										
295 - 299	25.50	9.40	7.60	4.05	.45						
299 - 303	25.85	9.75	7.95	4.35	.80						
303 - 307	26.20	10.05	8.30	4.70	1.15						
307 - 311	26.50	10.40	8.60	5.05	1.50						
311 - 315	26.85	10.75	8.95	5.40	1.80						
315 - 319	27.20	11.10	9.30	5.75	2.15						
319 - 323	27.55	11.45	9.65	6.05	2.50						
323 - 327	27.85	11.75	10.00	6.40	2.85						
327 - 331	28.20	12.10	10.30	6.75	3.20						
331 - 335	28.55	12.45	10.65	7.10	3.50						
335 - 339	28.90	12.80	11.00	7.45	3.85	.30					
339 - 343	29.25	13.15	11.35	7.75	4.20	.60					
343 - 347	29.55	13.45	11.70	8.10	4.55	.95					
347 - 351	29.90	13.80	12.00	8.45	4.85	1.30					
351 - 355	30.25	14.15	12.35	8.80	5.20	1.65					
355 - 359	30.60	14.50	12.70	9.10	5.55	2.00					
359 - 363	30.95	14.80	13.05	9.45	5.90	2.30					
363 - 367	31.25	15.15	13.40	9.80	6.25	2.65					
367 - 371	31.60	15.50	13.70	10.15	6.55	3.00					
371 - 375	31.95	15.85	14.05	10.50	6.90	3.35					
375 - 379	32.30	16.20	14.40	10.80	7.25	3.70	.10				
379 - 383	32.60	16.50	14.75	11.15	7.60	4.00	.45				
383 - 387	32.95	16.85	15.05	11.50	7.95	4.35	.80				
387 - 391	33.30	17.20	15.40	11.85	8.25	4.70	1.10				
391 - 395	33.65	17.55	15.75	12.20	8.60	5.05	1.45				
395 - 399	34.00	17.90	16.10	12.50	8.95	5.35	1.80				
399 - 403	34.30	18.20	16.45	12.85	9.30	5.70	2.15				
403 - 407	34.65	18.55	16.75	13.20	9.60	6.05	2.50				
407 - 411	35.00	18.90	17.10	13.55	9.95	6.40	2.80				
411 - 415	35.35	19.25	17.45	13.90	10.30	6.75	3.15				
415 - 419	35.70	19.55	17.80	14.20	10.65	7.05	3.50				
419 - 423	36.00	19.90	18.15	14.55	11.00	7.40	3.85				
423 - 427	36.35	20.25	18.45	14.90	11.30	7.75	4.20	.25			
427 - 431	36.70	20.60	18.80	15.25	11.65	8.10	4.50	.60			
431 - 435	37.05	20.95	19.15	15.55	12.00	8.45	4.85	.95			
435 - 439	37.35	21.25	19.50	15.90	12.35	8.75	5.15	1.30			

Calculate Net Pay EI 1.92% CPP 4.95%

Employee Name:			
Company:	Pay Begin Date: 08/17/2011	Net Pay:	
	Pay End Date: 08/23/2011	Cheque Date: 08/23/2011	
<b>General</b>		<b>Taxes Data</b>	
Employee ID:	Job Title: Librarian	Description	Federal
Address:	Pay Rate: \$558.00/wk Annual: \$29016.00	Claim Code	1
<b>Hours and Earnings</b>		<b>Before-Tax Deductions</b>	
	Current	Description	Amt.
Description	Rate	Gross Earnings	
Regular	\$558.00/wk	\$558.00	Union Dues \$16.58 Pension \$111.00 Total \$127.58
<b>Paycheque Summary</b>		<b>Taxes</b>	
Gross Earnings	Taxable Gross	Description	Current
\$558.00	\$430.42	Federal	\$26.10
		Provincial	\$20.60
		CPP	\$24.29
		EI	\$10.71
		Total	\$81.70
		Net Pay	\$348.72

① CPP :

$$\begin{array}{l}
 \text{(i) } \frac{3500}{52} = \$67.31 \\
 \text{(ii) } \$558.00 - 67.31 = \$490.69 \\
 \text{(iii) } 490.69 \times 0.0495 = \$24.29
 \end{array}$$

② EI :

$$\$558.00 \times 0.0192 = \$10.71$$

③ Before Tax Deductions:

$$\$16.58 + \$111.00 = \$127.58$$

④ Taxable Gross:

$$\$558.00 - \$127.58 = \$430.42$$

⑤ Federal Tax

$$\text{Taxable Gross: } \$430.42$$

Claim Code: 1

$$\text{Federal} = \$26.10$$

⑥ Provincial Tax

$$\text{Taxable Gross: } \$430.42$$

Claim Code: 1

$$\text{Provincial} = \$20.60$$

⑦ Net Pay:

$$\begin{array}{c}
 \$558.00 - \$127.58 - \$81.70 = \$348.72 \\
 \begin{array}{l}
 \uparrow \text{Gross} \\
 \uparrow \text{Before Tax Deductions} \\
 \uparrow \text{Federal, Provincial, CPP, EI} \\
 \uparrow \text{Net Pay, "Take Home"}
 \end{array}
 \end{array}$$

# Calculate Net Pay      EI 1.92%    CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: 08/17/2011	Net Pay:
	Pay End Date: 08/23/2011	Cheque Date: 08/23/2011

General	
Employee ID:	Job Title:
Address:	Pay Rate: \$500.00/wk Annual: \$26 000.00

Taxes Data	
Description	Federal
Claim Code	3

Hours and Earnings		
	Current	
Description	Rate	Gross Earnings
Regular	\$500.00/wk	\$500.00

Before-Tax Deductions	
Description	Amt.
Union Dues	\$25.00
Pension	\$89.00
Total	

Taxes	
Description	Current
Federal	
Provincial	
CPP	
EI	
Total	

Paycheque Summary		
Gross Earnings	Taxable Gross	Net Pay
\$500.00		

**Federal tax deductions**  
 Effective January 1, 2012  
 Weekly (52 pay periods a year)  
 Also look up the tax deductions in the provincial table

**Retenues d'impôt fédéral**  
 En vigueur le 1<sup>er</sup> janvier 2012  
 Hebdomadaire (52 périodes de paie par année)  
 Cherchez aussi les retenues d'impôt dans la table provinciale

Pay Rémunération	Federal claim codes/Codes de demande fédéraux										
	0	1	2	3	4	5	6	7	8	9	10
From Less than De Moins de	Deduct from each pay Retenez sur chaque paie										
351 - 355	46.70	15.50	12.50	6.55	.55						
355 - 359	47.25	16.05	13.05	7.10	1.15						
359 - 363	47.80	16.60	13.60	7.65	1.70						
363 - 367	48.40	17.15	14.20	8.20	2.25						
367 - 371	48.95	17.70	14.75	8.75	2.80						
371 - 375	49.50	18.30	15.30	9.35	3.35						
375 - 379	50.05	18.85	15.85	9.90	3.95						
379 - 383	50.60	19.40	16.40	10.45	4.50						
383 - 387	51.20	19.95	17.00	11.00	5.05						
387 - 391	51.75	20.50	17.55	11.55	5.60						
391 - 395	52.30	21.10	18.10	12.15	6.15	20					
395 - 399	52.85	21.65	18.65	12.70	6.70	.75					
399 - 403	53.40	22.20	19.20	13.25	7.30	1.30					
403 - 407	53.95	22.75	19.75	13.80	7.85	1.90					
407 - 411	54.55	23.30	20.35	14.35	8.40	2.45					
411 - 415	55.10	23.85	20.90	14.95	8.95	3.00					
415 - 419	55.65	24.45	21.45	15.50	9.50	3.55					
419 - 423	56.20	25.00	22.00	16.05	10.10	4.10					
423 - 427	56.75	25.55	22.55	16.60	10.65	4.65					
427 - 431	57.35	26.10	23.15	17.15	11.20	5.25					
431 - 435	57.90	26.65	23.70	17.70	11.75	5.80					
435 - 439	58.45	27.25	24.25	18.30	12.30	6.35					
439 - 443	59.00	27.80	24.80	18.85	12.90	6.90	40				
443 - 447	59.55	28.35	25.35	19.40	13.45	7.45	.95				
447 - 451	60.10	28.90	25.90	19.95	14.00	8.00	1.50				
451 - 455	60.70	29.45	26.50	20.50	14.55	8.55	2.05				

**New Brunswick provincial tax deductions**  
 Effective January 1, 2012  
 Weekly (52 pay periods a year)  
 Also look up the tax deductions in the federal table

**Retenues d'impôt provincial du Nouveau-Brunswick**  
 En vigueur le 1<sup>er</sup> janvier 2012  
 Hebdomadaire (52 périodes de paie par année)  
 Cherchez aussi les retenues d'impôt dans la table fédérale

Pay Rémunération	Provincial claim codes/Codes de demande provinciaux										
	0	1	2	3	4	5	6	7	8	9	10
From Less than De Moins de	Deduct from each pay Retenez sur chaque paie										
296 - 299	25.00	9.40	7.60	4.05	.45						
299 - 303	25.85	9.75	7.95	4.35	.80						
303 - 307	26.20	10.05	8.30	4.70	1.15						
307 - 311	26.50	10.40	8.60	5.05	1.50						
311 - 315	26.85	10.75	8.95	5.40	1.80						
315 - 319	27.20	11.10	9.30	5.75	2.15						
319 - 323	27.55	11.45	9.65	6.05	2.50						
323 - 327	27.85	11.75	10.00	6.40	2.85						
327 - 331	28.20	12.10	10.30	6.75	3.20						
331 - 335	28.55	12.45	10.65	7.10	3.50						
335 - 339	28.90	12.80	11.00	7.45	3.85	30					
339 - 343	29.25	13.15	11.35	7.75	4.20	.60					
343 - 347	29.55	13.45	11.70	8.10	4.55	.95					
347 - 351	29.90	13.80	12.00	8.45	4.85	1.30					
351 - 355	30.25	14.15	12.35	8.80	5.20	1.65					
355 - 359	30.60	14.50	12.70	9.10	5.55	2.00					
359 - 363	30.95	14.80	13.05	9.45	5.90	2.30					
363 - 367	31.25	15.15	13.40	9.80	6.25	2.65					
367 - 371	31.60	15.50	13.70	10.15	6.55	3.00					
371 - 375	31.95	15.85	14.05	10.50	6.90	3.35					
375 - 379	32.30	16.20	14.40	10.80	7.25	3.70	10				
379 - 383	32.60	16.50	14.75	11.15	7.60	4.00	.45				
383 - 387	32.95	16.85	15.05	11.50	7.95	4.35	.80				
387 - 391	33.30	17.20	15.40	11.85	8.25	4.70	1.10				
391 - 395	33.65	17.55	15.75	12.20	8.60	5.05	1.45				
395 - 399	34.00	17.90	16.10	12.50	8.95	5.35	1.80				
399 - 403	34.30	18.20	16.45	12.85	9.30	5.70	2.15				
403 - 407	34.65	18.55	16.75	13.20	9.60	6.05	2.50				
407 - 411	35.00	18.90	17.10	13.55	9.95	6.40	2.80				



## Calculate Net Pay      EI 1.92%    CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: 08/17/2011	Net Pay:
	Pay End Date: 08/23/2011	Cheque Date: 08/23/2011

General	
Employee ID:	Job Title:
Address:	Pay Rate: \$500.00/wk Annual: \$26 000.00

Taxes Data	
Description	Federal
Claim Code	3

Hours and Earnings		
Current		
Description	Rate	Gross Earnings
Regular	\$500.00/wk	\$500.00

Before-Tax Deductions	
Description	Amt.
Union Dues	\$25.00
Pension	\$89.00
<b>Total</b>	<b>\$114.00</b>

Taxes	
Description	Current
Federal	\$ 11.00
Provincial	\$ 11.50
CPP	\$ 21.42
EI	\$ 9.60
<b>Total</b>	<b>\$ 53.52</b>

Paycheque Summary		
Gross Earnings	Taxable Gross	Net Pay
\$500.00	<b>\$ 386.00</b>	<b>\$ 332.48</b>

## **Homework**

1. Zoella works at the fish plant in Baie Ste. Anne. She is paid \$18.75 per hour and is paid every two weeks. Complete Zoella's pay stub knowing she worked 85 hours in the past two weeks, falls under claim code 4 and pays \$11.35 for union dues.

Employee Name: Zoella		Net Pay
Company:	Pay Begin Date:	Cheque Date:
	Pay End Date:	

General		Taxes Data	
Employee ID:	Job Title:	Description	Federal
Address:	Pay Rate: Annual:	Claim Code	4

Hours and Earnings			Before-Tax Deductions		Taxes	
Description	Rate	Gross Earnings	Description	Amt.	Description	Current
Regular	18.75/hr	1593.75	Union Dues	11.35	Federal	123.50
			Pension	0	Provincial	58.00
			Total	11.35	CPP	72.23
					EI	29.96
					Total	313.69

Paycheque Summary				
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay
1593.75	1582.40	313.69	325.04	1268.71
				3500
				26
				134.62
				1593.75
				1459.13
				72.23
				1593.75 x 0.0158

$12.25 \times 47 = 575.75$   
 $2600 \times 0.15 = 390$   
 $575.75 + 390 = 965.75$

2. Billy Bob works as a waiter at a local Pizzeria, he earns \$12.25/hour plus tips and is paid on a weekly basis. He doesn't however pay any union dues or pension. Complete his pay stub for the past week where he worked a total of 47 hours and his customers paid him 15% of the total sales which were \$2600. Billy Bob falls under claim code #2.

*Handwritten:* = 29.96

Employee Name: Billy Bob

Company: \_\_\_\_\_ Pay Begin Date: \_\_\_\_\_ Net Pay: \_\_\_\_\_  
 Pay End Date: \_\_\_\_\_ Cheque Date: \_\_\_\_\_

General		Taxes Data	
Employee ID:	Job Title:	Description	Federal
Address:	Pay Rate: Annual:	Claim Code	<u>2</u>

Hours and Earnings			Before-Tax Deductions		Taxes	
Description	Rate	Current Gross Earnings	Description	Amt.	Description	Current
Regular	12.25/hr	965.75	Union Dues	0	Federal	108.50
	15% Tips		Pension	0	Provincial	70.85
			Total	0	CPP	44.47
					EI	18.16
					Total	242.28

Paycheque Summary					
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay	
965.75	965.75	242.28	242.28	723.47	$3500 \quad   \quad 965.75 \quad   \quad 598.44$ $52 \quad   \quad -67.31 \quad   \quad 260.95$ $67.31 \quad   \quad 598.44 \quad   \quad 44.47$ $965.75 \times 0.0188 = 18.16$

30 x \$35.60 = 1068.00  
 17 x 53.40 = 907.80  
1975.80

3. Sassy Lou is a FBI agent who earns \$35.60/hour plus time and a half over 30 hours in a week. Sally Lou contributes \$38.20 to her pension every week and \$22.70 for union dues. There was a big case that Sassy Lou was working on last week and ended up working 47 hours. Please complete her pay stub if she falls under claim code 7.

Employee Name: Sassy Lou

Company:	Pay Begin Date:	Net Pay:
	Pay End Date:	Cheque Date:

General		Taxes Data	
Employee ID:	Job Title:	Description	Federal
Address:	Pay Rate: Annual:	Claim Code	<u>7</u>

Hours and Earnings			Before-Tax Deductions		Taxes	
Current			Description	Amt.	Description	Current
Description	Rate	Gross Earnings	Union Dues	22.70	Federal	299.50
Regular	35.60		Pension	38.20	Provincial	169.25
Overtime	1.5		Total	60.90	CPP	94.47
					EI	37.15
					Total	600.37

Paycheque Summary						
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay		
1975.80	1914.90	600.37	661.27	1314.53	3500	1975.80
					52	-67.31
					67.31	1908.49
						94.47
						1975.80 x 0.0188 = 37.15

4. Meme is a real estate agent who is paid monthly. She earns 7% commission on her sales. Meme contributes \$60.87 to her pension every month but is not a member of any union. Complete her pay stub for the past month if she worked 158 hours and sold houses totaling \$180 000. Meme falls under claim code 10.

$180000 \times 0.07 = \$12600$

Employee Name: <i>Meme</i>		Company:		Pay Begin Date:	Net Pay:	
		Pay End Date:			Cheque Date:	
General			Taxes Data			
Employee ID:	Job Title:		Description	Federal		
Address:	Pay Rate:		Claim Code	<i>10</i>		
		Annual:				
Hours and Earnings			Before-Tax Deductions		Taxes	
	Current		Description	Amt.	Description	Current
Description	Rate	Gross Earnings	Union Dues	<i>0</i>	Federal	<i>2368.95</i>
Regular	<i>7% commission</i>		Pension	<i>60.87</i>	Provincial	<i>1261.55</i>
			Total	<i>60.87</i>	CPP	<i>609.26</i>
					EI	<i>236.88</i>
					Total	<i>4476.64</i>
Paycheque Summary						
Gross Earnings	Taxable Gross	Total Taxes, CPP, and EI	Total Deductions	Net Pay		
<i>12600</i>	<i>12539.13</i>	<i>4476.64</i>	<i>4537.51</i>	<i>8062.49</i>	<i>3500</i>	<i>12600</i>
					<i>12</i>	<i>-291.67</i>
					<i>291.67</i>	<i>12308.33</i>
						<i>609.26</i>

$12600 \times 0.0158 = 23458$

## Extra Practice

# Calculate Net Pay EI 1.88% CPP 4.95%

Employee Name:		
Company:	Pay Begin Date: 08/17/2011	Net Pay:
	Pay End Date: 08/23/2011	Cheque Date: 08/23/2011

General	
Employee ID:	Job Title: Electrician
Address:	Pay Rate: \$985.00/wk Annual: \$51,220

Taxes Data	
Description	Federal
Claim Code	4

Hours and Earnings		
	Current	
Description	Rate	Gross Earnings
Regular	\$985.00/wk	

Before-Tax Deductions	
Description	Amt.
Union Dues	
Pension	
Total	

Taxes	
Description	Current
Federal	
Provincial	
CPP	
EI	
Total	

Paycheque Summary			
Gross Earnings	Taxable Gross		Net Pay
\$985.00			