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INSTRUCTIONS: Show all your work in the space provided and put your solution in the given blank/chart.

1. If the superintendent of schools earns an annual salary of $\$ 105850$, determine their bi-weekly gross pay.

## Bi-Weekly Gross Pay - \$

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2. Wade earns $\$ 11.25 /$ hour working at Trevors Nissan washing cars. He is paid time and a half for any hours worked beyond 40 hours in one week. Determine his gross pay for each of the following weeks:
a) 36 hours worked
b) 48 hours worked

Gross Pay - \$ $\qquad$ Gross Pay - \$ $\qquad$
3. Robert, a sales person at Leon's Furniture in Moncton, earns $\$ 12 / \mathrm{hr}$ plus $2.75 \%$ commission on his total sales. Last week he worked 34 hours and sold a living room set valued at $\$ 2599$ and a dining room table worth $\$ 1800$. Determine Robert's gross pay last week.

Gross Pay - \$
4. Jeffrey worked this past summer picking blueberries on the Plains Road. He was paid $\$ 1.75$ per litre of blueberries, plus $\$ 6.75 /$ hour. One week he worked 46 hours and picked 110 litres of blueberries, what was his gross pay for this week?

## Gross Pay - \$

5. Determine the net pay for each of the following weekly gross earnings using the weekly tax tables:
a) $\$ 940.25$ (Claim Code 5) with... medical \$12.25 \& dental \$8.35

| Gross Earnings | $\$ 940.25$ |
| :--- | :--- |
| Union Dues / Pension | $\$$ |
| Taxable Income | $\$$ |
| Federal Tax | $\$$ |
| Provincial Tax | $\$$ |
| C.P.P. | $\$$ |
| E.I. | $\$$ |
| Other Deductions | $\$$ |
| Net Pay | $\$$ |


| Gross Earnings | $\$ 975.82$ |
| :--- | :--- |
| Union Dues / Pension | $\$$ |
| Taxable Income | $\$$ |
| Federal Tax | $\$$ |
| Provincial Tax | $\$$ |
| C.P.P. | $\$$ |
| E.I. | $\$$ |
| Other Deductions | $\$$ |
| Net Pay | $\$$ |

6. David works at Pizza Delight as a waiter where he is paid $\$ 18.50$ per hour, plus $80 \%$ of the tips that he collects. Last week he worked 38 hours and collected $\$ 315$ in tips. In addition to C.P.P, E.I., and Income tax, he also paid a $\$ 3.65$ uniform fee, a $\$ 5.80$ deduction for a life insurance policy, and $\$ 12.45$ for medical benefits. Determine his net pay, given that he falls under claim code 1.

| Gross Earnings |  |
| :--- | :--- |
|  | $\$$ |
| Union Dues / Pension | $\$$ |
| Taxable Income | $\$$ |
| Federal Tax | $\$$ |
| Provincial Tax | $\$$ |
| C.P.P. | $\$$ |
| E.I. | $\$$ |
| Other Deductions | $\$$ |
| Net Pay | $\$$ |

7. Fill in the shaded boxes on the pay stub shown below:

|  |  |  |  | Deductions | This Pay Period |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Company <br> Number <br> 31415926 | Company <br> Name <br> Irrational Inc. |  |  | C.P.P. | $\$$ |
| Employee <br> Number <br> $99-5387$ | Employee <br> Name <br> Anita Sumcash | Job Category <br> Data entry | Pay Date <br> $12 / 20 / 18$ | E.I. | $\$$ |
|  |  |  |  | Income Tax <br> (CoDE 3) | $\$$ |
|  | Earnings | Hours | Rate | Earnings | Dental |

