Wages:

Section 1: Wages, Overtime and Commission

1. Calculate the weekly salaries for the following wages.
   (a) Jimmy works 42 hours a week for £9.50 an hour.
   (b) Sarah works 35 hours a week for £8.80 an hour.
   (c) Alan works 26 hours a week for £9.20 an hour.
   (d) Hilary works 38 hours a week for £11.20 an hour.

2. Calculate the following weekly salaries **without a calculator**
   (a) Kyle works 30 hours a week for £8.50 an hour.
   (b) Wendy works 40 hours a week for 7.20 an hour
   (c) Natalie works for 25 hours a week for £9.00 an hour.

3. Using that there is 52 weeks in year.
   (a) Calculate the annual salary of Ross who earns £288 a week
   (b) Calculate the annual salary of Paige who earns £260 a week

4. Romero works as a joiner's assistant. He earns £12.30 an hour.
   He works 8am – 5pm from Monday to Thursday.
   He also works 9am – noon on Saturday.
   Calculate how much Romero earns in one week,

5. Amy works as a personal trainer and earns £8.60 an hour. She works 6 hours on Monday. 7 hours on Tuesday. 7 hours on a Thursday. 5 hours on a Friday and 8 hours on a Sunday, Calculate Amy's weekly wage.

6. James is paid overtime of "double pay" for every hour he works on the weekends. He is paid £7.20 an hour at a standard rate. He works 9-3 on Mondays, Tuesdays and Wednesdays. Then 12-3 on Saturday and Sunday. How much does James get in one week?

7. Molly works as a pharmacist and earns £14.50 an hour. She gets time and a half on Fridays and Saturdays whilst on Sundays she gets double pay. On Mondays and Tuesdays she works from 8.30am to 5pm. On Fridays she works 9am to 4pm. On Saturdays she works 10am to 8pm and on Sundays she works from noon to 3pm. How much does Molly earn in a week?

8. Jack is paid commission for any TVs he sells. He receives 8% of the price of the TV. He sells three TVs each worth £180.
   (a) How much commission will Jack get?
   (b) He is paid £12.30 an hour and works for 6 hours. How much will Jack earn today?

9. Julie is paid £8 an hour to work as a used car saleswoman. She worked 152 hours this month. She is also paid commission of 2% on every car she sells. This week she sells 5 cars for the following prices. £8000, £12000, £3500, £4000 and £9000. Calculate how much Julie will get this month.

10. The following commissions should be found **without a calculator**
    (a) Anna earns 5% commission on every washing machine she sells. She sells three at the values of £200, £150 and £120. How much commission will Anna receive?
    (b) Grant earns 15% commission on every guitar he sells. He sells two guitars today one worth £80 and the other worth £220. How much commission will Grant receive?
    (c) Simon earns 12% commission on every bed he sells. He sells 3 beds. One worth £400, one worth, £380 and the final work £880

Section 2: Reductions

1. The following questions should be attempted **without a calculator**
   (a) Sarah has a gross pay of £3822 per month. Her **annual** deductions are £4800. Calculate her net pay per month.
   (b) George has an annual salary of £24,480. His monthly deductions are £398. Calculate his monthly net pay

2. William works in an office and is paid £28 644 per annum. William's Income tax is £1854, his national insurance is £1230 and he pays £940 superannuation.
   (a) Calculate William's total annual reductions
   (b) Calculate William's net pay per annum
   (c) Calculate Williams net pay per week.

3. Gillian works as a teacher. She is paid £3112 per month. Her annual income tax is £2290, annual national insurance is £1915 and superannuation is £1448.
   (a) Calculate Gillian's annual reductions.
   (b) Calculate Gillian's monthly reductions.
   (c) Calculate Gillian's monthly net pay.

4. Derek works in as bank. He is paid £37500 a year. Income tax is charged at 18%. Calculate how much income tax that Derek has to pay?

5. Zara is paid £26500 a year. She has an annual tax allowance of £9650. Tax is charged at 20%
   (a) Calculate Zara's taxable pay
   (b) Calculate how much tax Zara pays.
   (c) What is Zara's take home pay?

6. Ian earns £29650 a year. He pays 18% tax.
   (a) Calculate his tax bill
   (b) Ian pays £788 as his national insurance contribution and 7% superannuation. Calculate Ian's total reductions
   (c) What is Ian's annual take home pay?

Q1. Tracy Melvin works in Marks and Spencer's. Her Rate of pay is £6.50 per hour. Her rota for the month of May is as follows:

- Mon- Fri - 8.00am – 6.00pm

- Sat – 9am – 3pm

- Sun – 10am-4pm

Time and a half is paid any hours worked before 9am and after 5pm, in addition to all hours worked on a Sunday. Her weekly deductions are £35 national insurance and £63.25 income tax. Calculate her net pay for the week.

Name:	Employee Number:		
Payments	**Deductions**		
Salary Overtime	National Insurance Superannuation Income Tax		
Gross Pay:	Deductions:		
		Net Pay	

Q2. Amy Graham works for an Accountancy Firm. She gets paid an annual salary of £30,000. She pays £2400 superannuation a year, and her national insurance is £ 100 a month. In addition to this she pays £475 income tax a year. Calculate her net pay for each month:

Name:	Employee Number:		
Payments	**Deductions**		
Salary Overtime	National Insurance Superannuation Income Tax		
Gross Pay:	Deductions:		
		Net Pay	

Q3. Jordan Longmuir works for Arnold Clark and has a net pay of £39,880 per year as a sales man. He pays 6% of his gross pay towards superannuation, which comes to £3480. His national insurance payments are £4640. Calculate his income tax payment

Name:	Employee Number:	
Payments	**Deductions**	
Salary Overtime	National Insurance Superannuation Income Tax	
Gross Pay:	Deductions:	
		Net Pay

Q4. Stewart McKenzie works for the University of Strathclyde. He works 40 basic hours a week earning £450. Last week he worked an extra 10 hours overtime, paid at double time. He pays £64 income tax, £38 national insurance and 8% superannuation (based on his gross pay) per week. Calculate his take home pay for the last week.

Name:	Employee Number:	
Payments	**Deductions**	
Salary Overtime	National Insurance Superannuation Income Tax	
Gross Pay:	Deductions:	
		Net Pay

1. **Non calculator question:** Dave is paid £7.20 an hour. He works for 40 hours a week. Dave also pays £29.50 income tax and £14.95 into his pension. Calculate his weekly salary.

2. **Non calculator question:** Jane is saving up to buy a TV. The TV costs £220. Jane is paid £6.50 an hour and works 30 hours a week. She pays £32.40 in income tax. Jane saves a quarter of take home pay a week to save for the TV. After how many weeks will Jane be able to buy the TV?

3. **Non calculator question:** Iona works as a saleswomen. He sales are added up at the end of each month and she is paid 7.5% commission. In the month of May Iona's sales added up to £3600.
(a) Calculate Iona's commission for the month of May
(b) Iona is also paid £2400 as her monthly salary. If she pays 20% of this as her income tax and her superannuation is £115.50. Including commission calculate Iona's take home pay.

4. Sarah earns £52000 a year. National insurance is calculated on a person's salary before deductions such as pension contributions.

National Insurance Rates	
Up to £8060	0%
From £8060 to £42380	12%
Over 42380	2%

(a) Calculate Sarah's annual National Insurance Payment
(b) Sarah pays 12% of her annual salary into her pension. Sarah's annual income tax is £7450. Calculate Sarah's monthly net pay to the nearest pound.

5. Josh earns £38550 a year. National insurance is calculated on a person's salary before deductions such as pension contributions.

National Insurance Rates	
Up to £8060	0%
From £8060 to £42380	12%
Over 42380	2%

(a) Calculate Josh's annual National Insurance Payment
(b) Josh pays 6% of his annual salary into his pension. Josh's annual income tax is £2480. Calculate Josh's monthly net pay to the nearest pound.

6. Keira earns £48900 a year. National insurance is calculated on a person's salary before deductions such as pension contributions.

National Insurance Rates	
Up to £8060	0%
From £8060 to £42380	12%
Over 42380	2%

(a) Calculate Keira's annual National Insurance Payment
(b) Keira pays 8% of her annual salary into her pension. Keira's annual income tax is £4450. Calculate Keira's monthly net pay.

7. Fraser earns £42380 a year. His reductions are broken up into three separate payments.
   Income Tax which is 9% of his wage.
   National Insurance which is 11% of his wage.
   Superannuation which is 4% of his wage.
   (a) Calculate his total annual reductions
   (b) What is Fraser's annual take home pay.

8. Violet earns £59200 a year. Her reductions are broken up into three separate payments.
   Income Tax which is 13% of her wage.
   National Insurance which is 9% of her wage.
   Superannuation which is 6% of her wage.
   (c) Calculate her total annual reductions.
   (d) What is Violet's monthly take home pay.