

Income and Expenses

Employee No.	Employee Name	Process Date		National Insurance Number	
2	Mr. John Farley	23/09/2005		SC001289D	
Payments	Rate	Rate	Amount	Deductions	Amount
Salary	1.00	1000.00	1000.00	PAYE Tax	159.35
				National Insurance	85.34
Mr. John Farley 33 Sampstead Road Bostley Green Walsall		This Period Total Gross Pay 1000.00 Gross for Tax 1000.00 Earnings for NI 1000.00 Payment Period Monthy		Year to Date Total Gross Pay TD 3000.00 Gross for Tax TD 3000.00 Tax Paid TD 327.80 Earnings for NI TD 3000.00 National Insurance TD 196.02	
WS88 BQQ		Cheapest Payslips P60 Tax Code 489L Dept: 0 Tax Period: 3 Payment Method BACS		Net Pay 825.31	

Exercise 1

1 Calculate the Gross Pay (pay before deductions) in each case.

a	Basic Pay	£500.00	
	+ Overtime	£10.00	
	+ Bonus	£0.00	
	GROSS PAY		<hr/> <hr/>

b	Basic Pay	£250.00	
	+ Overtime	£30.00	
	+ Bonus	£10.00	
	GROSS PAY		<hr/> <hr/>

	Basic Pay	Overtime	Bonus
c	£ 230.00	£ 120.00	£ 0.00
d	£ 440.00	£ 50.00	£ 20.00
e	£ 295.00	£ 158.00	£ 60.00
f	£ 564.00	£ 195.00	£ 17.00
g	£ 341.40	£ 88.80	£ 123.50
h	£ 954.48	£ 215.69	£ 15.67

2 Calculate the Total Deductions in each case.

a	Income Tax	£180.00
	+ NI	£10.00
	+ Pension	£0.00
	DEDUCTIONS	<u> </u>

b	Income Tax	£200.00
	+ NI	£60.00
	+ Pension	£10.00
	DEDUCTIONS	<u> </u>

	Income Tax	NI	Pension
c	£ 64.40	£ 8.60	£ 0.00
d	£ 241.50	£ 58.50	£ 12.00
e	£ 154.40	£ 158.60	£ 51.80
f	£ 584.45	£ 158.91	£ 84.23
g	£ 764.84	£ 248.72	£ 125.13

3 Shown below is a copy of Mr Morton’s weekly wage slip.
Can you work out the missing amounts?

Name A Morton	Employee No. 702	NI No. TF145862C	Week No. 19
Basic Pay £359.20	Overtime £62.50	Bonus £15.60	Gross Pay £ (a)
Income Tax £40.60	NI £25.60	Pension £32.40	Total Deductions £ (b)
			Net Pay £ (c)

- a** His Gross Pay
- b** His Total Deductions
- c** His Net Pay

- 4 Shown below is a copy of Mr Wilson's weekly wage slip.
Can you work out the missing amounts?

Name B Wilson	Employee No. 1541	NI No. CG255441D	Week No. 50
Basic Pay £452.10	Overtime £23.50	Bonus £42.20	Gross Pay £ (a)
Income Tax £59.25	NI £36.73	Pension £20.42	Total Deductions £ (b)
			Net Pay £ (c)

- a His Gross Pay
- b His Total Deductions
- c His Net Pay

- 5 Shown below is a copy of Mrs Nimmo's monthly wage slip.
Can you work out the missing amounts?

Name C Nimmo	Employee No. 423F	NI No. GF462587A	Month. 2
Basic Pay £1564.34	Overtime £84.00	Bonus £0.00	Gross Pay £ (a)
Income Tax £176.92	NI £111.28	Pension £142.21	Total Deductions £ (b)
			Net Pay £ (c)

- a Her Gross Pay
- b Her Total Deductions
- c Her Net Pay

- 6 Shown below is a copy of Miss Baxter's monthly wage slip.
Can you work out the missing amounts?

Name D Baxter	Employee No. 132/5643	NI No. DJ235874F	Month. 5
Basic Pay £2199.80	Overtime £0.00	Bonus £0.00	Gross Pay £ (a)
Income Tax £304.88	NI £188.06	Pension £205.52	Total Deductions £ (b)
			Net Pay £ (c)

- a Her Gross Pay
- b Her Total Deductions
- c Her Net Pay

- 7 Shown below is a copy of Mr McGregor's weekly wage slip.
Can you work out the missing amounts?

Name A McGregor	Employee No. 125-5847-3	NI No. JM846878D	Week. 3
Basic Pay £304.60	Overtime £15.00	Bonus £0.00	Gross Pay £ (a)
Income Tax £79.96	NI £4.70	Pension £5.80	Total Deductions £ (b)
			Net Pay £ (c)

- a His Gross Pay
- b His Total Deductions
- c His Net Pay