

Name _____ Date _____

PAYCHECK MATH

Directions: In the following example, employees are paid an hourly rate of \$8.80 for the first 40 hours within a given week. Any hours over 40 are paid at the "time and a half" rate, which is \$13.20. Calculate the gross pay in the table below. The first one has been done for you.

Hours Worked	# hrs @ \$8.80	Regular Pay	# hrs @ \$13.20	Overtime Pay	Gross Pay
52	40 hours	\$352.00 (40 x \$8.80)	12	\$158.40 (12 x \$13.20)	\$510.40 (352 + \$158.40)
25					
32					
40					
47					
50					
54					
60					

Assume that the required income withholdings are 27% of the total. Record the Net Pay below.

Hours Worked	Gross Pay	Deductions	Net Pay
52	\$510.40	\$137.81 (510.40 x .27)	\$372.59 (510.40 - \$137.81)
25			
32			
40			
47			
50			
54			
60			

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American Education Publishing

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