

PAYCHECK MATH

Directions: In the following worksheets, employers are paid an hourly rate of \$14.00 per hour. Use the rate to calculate the gross pay. Any hours over 40 are paid at the "time and a half" rate. Fill in the gross pay. Calculate the gross pay in the table below. The first one has been done for you.

Hours Worked	# hrs. at \$14.00	Regular Pay Hours at \$14.00	# hrs. at \$21.00	Overtime Pay Hours at \$21.00	Gross Pay Regular + Overtime
32	32 hours	448.00	0	0.00	448.00
35	35	490.00	0	0.00	490.00
37	37	518.00	0	0.00	518.00
40	40	560.00	0	0.00	560.00
42	40	560.00	2	42.00	602.00
45	40	560.00	5	105.00	665.00
48	40	560.00	8	168.00	728.00
50	40	560.00	10	210.00	770.00
54	40	560.00	14	294.00	854.00
60	40	560.00	20	420.00	980.00

Assume that the regular income withholdings are 15% of the gross. Record the Net Pay below.

Hours Worked	Gross Pay	Deductions 15% of Gross Pay	Net Pay Gross Pay - Deductions
32	448.00	67.20	380.80
35	490.00	73.50	416.50
37	518.00	77.70	440.30
40	560.00	84.00	476.00
42	602.00	90.30	511.70
45	665.00	99.75	565.25
48	728.00	109.20	618.80
50	770.00	115.50	654.50
54	854.00	128.10	725.90
60	980.00	147.00	833.00

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Lei Shi



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