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ABSTRACT

This brief pamphlet offers a course description to acquaint students with different types of payroll records, and provides experience in the preparation of time cards, the use of charts to figure taxes, making deductions, and completing records to government requirements. Enrollment guidelines; objectives; course content; procedures; learning activities such as speakers, field trips, and a simulated payroll department; and evaluative instruments are described. Listed are resources for students and teachers. Appendixes contain tests on a time card, computing gross and net wages, and currency breakdown. Keys are included. (NH)

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AUTHORIZED COURSE OF INSTRUCTION FOR THE **QUINMESTER PROGRAM**



DADE COUNTY PUBLIC SCHOOLS

PAYROLL RECORDS

Business Education—7734.31

DIVISION OF INSTRUCTION • 1971

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PAYROLL RECORDS

7734.31

Business Education

Written by Rochelle Mitz
And Approved by the Business Education Steering Committee
For Quinmester Courses

for the

DIVISION OF INSTRUCTION
Dade County Public Schools
Miami, FL 33132
1972

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I. COURSE TITLE—PAYROLL RECORDS

II. COURSE NUMBER—7734.31

III. COURSE DESCRIPTION

A. Synopsis

Acquaints students with different types of payroll records and gives them experience in preparing time cards, using charts to figure taxes, making appropriate deductions, and completing records for government requirements.

B. Textbook

One or more of the state adopted textbooks for recordkeeping and/or one of the department's choosing.

C. Occupational Relationships

Cashier	Payroll clerk
File clerk	Receptionist
Retail sales clerk	Clerk typist
Secretary	General office clerk

IV. COURSE ENROLLMENT GUIDELINES

A. Prior Experiences Needed

The student should have attained the objectives of Money Records (7734.21) prior to enrollment in this course.

B. Pretest

The pretest should be used for determining placement within the class. This test should enable the teacher to determine whether the student has attained the objectives of the preceding course and/or the objectives of this course so that proper learning activities may be prescribed.

V. COURSE OF STUDY PERFORMANCE OBJECTIVES

Upon successful completion of this course, the student will be able to—

1. compute an employee's pay based on an hourly wage rate, given a time card containing regular-time hours and overtime hours;
2. compute an employee's pay based on a piece-rate wage from given information;
3. compute an employee's pay based on a commission wage from given information;
4. determine net pay using a withholding tax table, given a list of employees showing exemptions and wages;
5. prepare a payroll book including the regular wages, overtime wages, and deductions with 100 percent accuracy;

V. COURSE OF STUDY PERFORMANCE OBJECTIVES, Continued

6. prepare a currency breakdown with 100 percent accuracy given the net wages for a group of employees;
7. prepare a currency requisition with 100 percent accuracy given the net wages from the currency breakdown;
8. prepare a payroll check and voucher;
9. prepare the necessary employee forms for social security and withholding taxes;
10. answer a given set of questions on benefits due to loss of income with 90 percent accuracy.

VI. COURSE CONTENT

A. Figuring Wages

1. Hourly basis
 - a. Time card
 - (1) Regular hours
 - (2) Overtime hours
 - (a) Federal wage and hour law
 - (b) Businesses engaged in interstate commerce
 - b. Tardiness deductions
2. Piece-rate basis
 - a. Straight piece rate
 - b. Differential piece rate
3. Commission basis
 - a. Straight salary
 - b. Straight salary plus commission
 - c. Commission based on percent of sales
4. Withholding tax
 - a. Employee's tax guide when paid:
 - (1) Weekly
 - (2) Monthly
 - (3) Other periods of time
 - b. Employee's withholding exemption certificate
5. Payroll book
 - a. Regular wages
 - b. Overtime wages
6. Wage computation book

B. Preparing the Payroll

1. Gross pay
2. Net or take-home pay
 - a. Payroll deductions: required by law
 - (1) Federal withholding tax
 - (2) State income tax
 - (3) Social security tax

VI. COURSE CONTENT, Continued

- (a) Old-age
 - (b) Survivors
 - (c) Disability
 - b. Payroll deductions: not required by law
 - (1) Group insurance plans
 - (a) Health
 - (b) Life
 - (2) Retirement programs
 - (3) Union dues
 - (4) Payroll savings bonds
 - 3. Records of earnings (payroll book)
 - a. Individual employee record
 - (1) Quarterly
 - (2) Summary
 - b. Payroll register for all employees
 - 4. Payroll check
 - a. Voucher
 - b. Check
 - 5. Currency breakdown
 - a. Net salary
 - b. Bills
 - c. Coins
 - 6. Currency requisition
 - a. Denomination
 - b. Quantity
 - c. Value
 - d. Total
 - 7. Cash payments journal - net payroll column
 - a. Payroll sheet
 - b. Stub and check for net payroll
 - 8. Aids in preparing the payroll
 - a. Accounting board
 - b. Time clock with continental time
- C. Tax Reports
- 1. Federal Income Tax
 - a. U. S. Individual Income Tax Return - Form 1040
 - b. Employer's Quarterly Federal Tax Return - Form 941
 - c. Withholding tax statements
 - (1) W-2 Form: Tax Withheld Statement
 - (2) W-3 Form: Reconciliation of Income Tax Withheld for Wages
 - d. Withholding Tax Rate Schedule
 - 2. Social security tax (FICA tax)
 - a. Application for social security number
 - b. Social security card
 - c. Social security tax table
 - d. Report for self-employed
 - 3. Benefits for loss of income
 - a. Federal Unemployment Tax Act

VI. COURSE CONTENT, Continued

- (1) Provides workmen and families with income during periods of unemployment
- (2) Keeps purchasing power alive
- (3) Computation of unemployment tax
- b. Workmen's compensation laws
 - (1) Coverage for employee
 - (2) Insurance rates for state

VII. SUGGESTED PROCEDURES, STRATEGIES, AND LEARNING ACTIVITIES

A. Speakers

As a suggested learning activity, have a representative from Internal Revenue and Social Security offices visit your classroom. Have the speakers explain their respective roles in regard to payroll deductions.

B. Field Trips

Have students visit various business offices to learn how payroll departments operate. Small business offices in the community can be helpful in this activity. It is also suggested that visits to large offices be scheduled to compare the payroll procedures.

C. Simulated Payroll Department

Students are given a chance to work in the payroll department of a simulated office for one week. If the students have attained the ability to operate adding machines, these machines should be used during this week.

D. Other Classroom Activities

The teacher can prepare assignment sheets, instruction sheets, and learning activities. This will enable the students to work individually and free the teacher to supply more individual help.

Small group demonstrations on how to prepare various payroll forms are recommended. An overhead projector with various transparencies should be used.

Have students fill out various payroll forms such as necessary internal revenue and social security papers. This can be done as the teacher is demonstrating with the overhead projector.

Students should check various businesses and list occupations showing bases of pay. This will alert the student to what jobs are paying and the importance of each. While checking various wages, the student can learn the many deductions businesses handle for their employees.

VIII. EVALUATIVE INSTRUMENTS (see Appendix for suggested items)

A. Pretest

A pretest for this course may be given to determine what the students already know about the subject and to determine if the students have attained the objectives of the previous course, Money Records (7734.21). This will assist the teacher in her approach and in making individual assignments.

B. Interim Tests

It is suggested that the teacher use published tests and teacher-designed tests.

<u>TYPE</u>	<u>PURPOSE</u>
Time Card Test	To determine if students can compute total hours worked per week when given the hours punched in and out each day.
Hours Worked (Regular, Overtime) Test	To determine if students can compute a worker's total gross wages given the hourly rate and hours worked.
Total Wages - Social Security and Withholding Tax Test	To determine if students can compute a worker's net salary. The student will be given the proper chart to figure the social security tax and withholding tax exemptions.
Currency Breakdown, Currency Requisition Test	To determine if students can separate the total worker's wages into proper denominations, and accurately separate these denominations into the quantity and value of each.

C. Posttest—should measure all of the performance objectives of the course.

D. Grading

There is no one method of grading to be used for this course. However, the teacher should be consistent in the grading during this course.

IX. RESOURCES FOR STUDENTS

A. Textbooks

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping, 2nd edition. Cincinnati: South-Western Publishing Company, 1965.

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IX. RESOURCES FOR STUDENTS, Continued

A. Textbooks, Continued

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping, Course I, 2nd edition. Cincinnati: South-Western Publishing Company, 1971.

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping, Course II. Cincinnati: South-Western Publishing Company, 1971.

Heiges, P. Meyers and Schneider, Arnold E.; Huffman, Harry; and Stewart, Jeffery R. Jr. General Recordkeeping, 5th edition. New York: Gregg Division of McGraw-Hill Book Company, 1965.

B. Workbooks

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping Workbook, Unit 9. Cincinnati: South-Western Publishing Company, 1965.

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping Workbook, Course I, Unit 9, 3rd edition. Cincinnati: South-Western Publishing Company, 1971.

Baron, Harold and Steinfeld, Solomon C. Clerical Recordkeeping Workbook, Course II, Unit 9. Cincinnati: South-Western Publishing Company, 1970.

Heiges, P. Meyers; Schneider, Arnold E.; Huffman, Harry; and Stewart, Jeffery R. Jr. General Recordkeeping Workbook, Volume I, 5th edition. New York: Gregg Division of McGraw-Hill Book Company, 1965.

C. Text-Workbooks

Pendery, John A. and Fuller, Robert W. Clerical Payroll Procedures, 6th edition. Cincinnati: South-Western Publishing Co., 1970.

Wigge, Barton F. and Wood, Merle. Payroll Systems and Procedures. New York: Gregg Division of McGraw-Hill Book Co., 1970.

D. Practice Sets

Baggett, Harry. Clerical Recordkeeping Practice Set, "Payroll Forms". Cincinnati: South-Western Publishing Company, 1966.

Business Project 5, The Community Department Store. Cincinnati: South-Western Publishing Company.

IX. RESOURCES FOR STUDENTS, Continued

D. Practice Sets, Continued

Nanassy, Louis C. Standard Payroll Project, 4th edition.
(Problems with papers; #210; \$.75) New York: Pitman Publishing Corp., 1967.

E. Community Resources

Local, state, and federal government agencies

Local business organizations

Living Witness Program—Dade County Public Schools, Division of Vocational, Technical, and Adult Education.

F. Filmstrip

Wages and Hours. 35 frame filmstrip, no sound. Part of THE WORLD OF ECONOMIC SERIES. McGraw-Hill Films, 330 West 42 Street, New York, NY 10036. Code 643100, individual filmstrip, \$8.50.

X. RESOURCES FOR TEACHERS

A. Books

Business Education Yearbooks, annual. National Business Education Association, 1201 Sixteenth Street, N. W., Washington, DC 20036.

Douglas, Lloyd V.; Blanford, James; and Anderson, Ruth I. Teaching Business Subjects. Englewood Cliffs: Prentice-Hall, 1965.

Grant, Earl S. Successful Devices in Teaching Bookkeeping. Portland: J. Weston Walch, Publisher, 1962.

Teacher manuals, editions, and/or keys are available for most of the books listed in the previous section, Resources for Students, from the respective publishing companies.

Tonne, Herbert A. Principles of Business Education, 3rd edition. New York: Gregg Division of McGraw-Hill Book Co., 1970.

Tonne, Herbert A.; Popham, Estelle L.; and Freeman, M. Herbert. Methods of Teaching Business Subjects, 3rd edition. New York: Gregg Division of McGraw-Hill Book Co., 1965.

B. Handbooks

A Guide to Business Education in Florida Schools. Bulletin 72. Tallahassee: State Department of Education, 1967.

X. RESOURCES FOR TEACHERS, Continued

C. Supplementary Textbooks

Huffman, Harry; Twiss, Ruth; and Whale, Leslie. Mathematics for Business Occupations, 3rd edition. New York: Gregg Division of McGraw-Hill Book Company, 1968. (Chapter 13—"Payrolls")

Lewis, Harry. Mathematics for Daily Living. Cincinnati: McCormick-Mathers Publishing Company, Inc., 1970. (Chapter 4—"Personal Income")

Rosenberg, R. Robert and Lewis, Harry. Business Mathematics, 7th edition. New York: Gregg Division of McGraw-Hill Book Company, 1968. (Unit 7—"Payroll Procedures")

D. Supplementary Workbooks

Lewis, Harry. Mathematics for Daily Living Workbook. Cincinnati: McCormick-Mathers Publishing Co., 1970.

Rosenberg, R. Robert. Business Math/30. New York: Gregg Division of McGraw-Hill Book Company, 1968.

Rosenberg, R. Robert and Lewis, Harry. Business Mathematics, 7th edition. New York: Gregg Division of McGraw-Hill Book Company, 1968.

Rosenberg, R. Robert and Sexton, Joseph. Business Math On The Job. New York: Gregg Division of McGraw-Hill Book Company, 1969.

E. Tests

Baron, Harold and Steinfeld, Solomon C. Tests for Clerical Recordkeeping, 2nd edition. Unit 9.

Baron, Harold and Steinfeld, Solomon C. Tests for Clerical Recordkeeping, 3rd edition. Unit 9.

Baron, Harold and Steinfeld, Solomon C. Tests for Clerical Recordkeeping, Course II. Unit 8.

Reiges, P. Meyers; Schneider, Arnold E.; Huffman, Harry; and Stewart, Jeffery R., Jr. Tests for General Recordkeeping, 5th edition.

F. Periodicals

Balance Sheet, The. Monthly. Cincinnati: South-Western Publishing Company.

Business Education Forum. October-May. Washington, D. C.: National Business Education Association.

X. RESOURCES FOR TEACHERS, Continued

F. Periodicals, Continued

Business Education World. Five times each school year. New York: Gregg Division of McGraw-Hill Book Company.

Changing Times Teacher's Journal. Nine monthly issues. Washington: Changing Times Education Service.

Journal of Business Education. October-May. East Stroudsburg, Pa.: Robert C. Trethaway.

NMI Memo. Money Management Institute of Household Finance Corporation. Prudential Plaza, Chicago, IL 60601.

G. Penmanship Strips (or Tackboard)

Zarer-Bloser Company has a representative in this area: Miss Gertrude Shaffner; 220 Holloway Drive; Plantation, FL 33313; phone—587-4353.

The A. N. Palmer Company has a catalog available: 1720 West Irving Park Road; Schaumburg, IL 60172.

A P P E N D I X

TIME CARD TEST

Scale for tardiness deductions may be used from the classroom book.

Instructions: Find the total hours worked by employees using the following time-clock cards.

<u>Card #1</u>					<u>Total</u>
M.	7:55	12:01	1:05	5:00	_____
Tu.	8:00	12:00	12:58	5:02	_____
W.	8:05	12:04	12:58	5:00	_____
Th.	7:59	12:00	1:07	5:02	_____
F.	8:00	12:03	1:00	4:05	_____
Total _____					Hours

<u>Card #2</u>					<u>Total</u>
M.	8:00	12:00	1:00	5:00	_____
Tu.	8:30	12:00	12:58	5:05	_____
W.	9:00	12:00	12:59	4:30	_____
Th.	7:58	12:00	1:30	5:05	_____
F.	9:57	12:01	1:00	5:00	_____
Total _____					Hours

<u>Card #3</u>					<u>Total</u>
M.	8:00	12:00	1:00	5:00	_____
Tu.	8:15	12:02	1:00	5:03	_____
W.	7:55	12:03	12:58	4:46	_____
Th.	8:57	12:01	12:59	5:00	_____
F.	8:56	12:00	12:59	5:01	_____
Total _____					Hours

<u>Card #4</u>					<u>Total</u>
M.	9:00	12:02	12:58	5:02	_____
Tu.	7:57	12:01	12:59	5:03	_____
W.			1:00	4:07	_____
Th.	7:59	12:01	1:01	5:02	_____
F.	8:00	12:01	1:30	4:45	_____
Total _____					Hours

TEST ON COMPUTING GROSS WAGES

Instructions: Complete the following payroll information.

1. Regular = 40 hour week

<u>Worker</u>	<u>Hours Worked</u>	<u>Rate</u>	<u>Total Wages</u>
1	39	\$1.80	_____
2	40	2.30	_____
3	38	3.24	_____
4	40	1.75	_____
5	37	2.15	_____

2. <u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours</u>	<u>Rate</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>			
1	8	7	5	8	6	_____	\$1.65	_____
2	7	8	8	9	5	_____	2.20	_____
3	9	6	7	7	8	_____	3.25	_____
4	8	8	8	7	8	_____	1.85	_____
5	7	6	8	9	6	_____	1.90	_____

3. <u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours</u>	<u>Rate</u>	<u>Bonus</u>	<u>Total Reg. + Over.</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>					
1	7	7	8	9	9	_____	\$1.80	_____	_____	_____
2	10	8	8	7	9	_____	1.95	_____	_____	_____
3	9	9	9	10	8	_____	2.40	_____	_____	_____
4	8	7	6	8	9	_____	1.75	_____	_____	_____
5	9	9	8	9	8	_____	2.50	_____	_____	_____

4. 8 hours a day

<u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours Worked</u>	<u>Bonus</u>	<u>Total Reg. + Over.</u>	<u>Rate</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>					
1	8	8	9	10	7	_____	_____	_____	\$2.20	_____
2	7	8	8	10	10	_____	_____	_____	1.80	_____
3	6	8	9	9	8	_____	_____	_____	1.75	_____
4	7	9	8	8	9	_____	_____	_____	2.05	_____
5	10	7	8	9	9	_____	_____	_____	1.35	_____

TEST ON COMPUTING NET WAGES

Instructions: Find the net salary for 10 workers, 5 on hourly wages, (40-hour week) and 5 on piece-work wages. Ask your teacher for income and social security tax tables (Employer's Tax Guide).

A.

Worker	Exemptions	Number of Articles					Reg. Hrs.	Reg. Rate	Over Time	Over Rate	Amt.	Gross Salary
		M.	Tu.	W.	Th.	F.						
1	1-S	9	9	9	9	9	\$1.70					
2	3-S	8	7	8	9	9	2.20					
3	4-M	10	7	9	8	10	1.95					
4	3-S	8	10	8	9	9	2.35					
5	2-M	9	10	8	9	8	2.45					

Deductions

Soc. Sec.	Inc. Tax.	Total Ded.	Net Salary

B.

Worker	Exemptions	Number of Articles					Total Articles	Rate	Gross Salary
		M.	Tu.	W.	Th.	Fr.			
1	2-M	23	24	20	32	25	↓ .75		
2	2-S	19	18	24	17	24	1.55		
3	1-S	20	25	22	18	17	1.74		
4	3-M	16	18	19	21	23	1.87		
5	2-M	34	30	32	25	27	1.25		

Deductions

Soc. Sec.	Inc. Tax	Other Ded.	Total Ded.	Net Salary
		\$1.00		
		.82		
		1.37		
		1.56		
		1.25		

TEST ON CURRENCY BREAKDOWN

Instructions: Complete the following forms. Information for the Currency Memorandum is found in the first form.

CURRENCY BREAKDOWN										
<u>Worker</u>	<u>Salary</u>	<u>Bills</u>					<u>Coins</u>			
		\$20	\$10	\$5	\$1	50¢	25¢	10¢	5¢	1¢
1	\$ 85.96									
2	124.68									
3	79.62									
4	98.45									
5	87.33									

CURRENCY MEMORANDUM		
<u>Denomominations</u>	<u>Quantity</u>	<u>Value</u>
\$20 bills		
\$10 bills		
\$5 bills		
\$1 bills		
Half-dollars		
Quarters		
Dimes		
Nickels		
Pennies		
TOTAL	_____	_____

KEY FOR TIME CARD TEST

<u>Card #1</u>					<u>Total</u>
M.	7:55	12:01	1:05	5:00	<u>7-3/4</u>
Tu.	8:00	12:00	12:58	5:02	<u>8</u>
W.	8:05	12:04	12:58	5:00	<u>7-3/4</u>
Th.	7:59	12:00	1:07	5:02	<u>7-3/4</u>
F.	8:00	12:03	1:00	4:05	<u>7</u>
Total					<u>38-1/4</u> Hours

<u>Card #2</u>					<u>Total</u>
M.	8:00	12:00	1:00	5:00	<u>8</u>
Tu.	8:30	12:00	12:58	5:05	<u>7-1/2</u>
W.	9:00	12:00	12:59	4:30	<u>6-1/2</u>
Th.	7:58	12:00	1:30	5:05	<u>7-1/2</u>
F.	9:57	12:01	1:00	5:00	<u>6</u>
Total					<u>35-1/2</u> Hours

<u>Card #3</u>					<u>Total</u>
M.	8:00	12:00	1:00	5:00	<u>8</u>
Tu.	8:15	12:02	1:00	5:03	<u>7-3/4</u>
W.	7:55	12:03	12:58	4:46	<u>7-3/4</u>
Th.	8:57	12:01	12:59	5:00	<u>7</u>
F.	8:56	12:00	12:59	5:01	<u>7</u>
Total					<u>37-1/2</u> Hours

<u>Card #4</u>					<u>Total</u>
M.	9:00	12:02	12:58	5:02	<u>7</u>
Tu.	7:57	12:01	12:59	5:03	<u>8</u>
W.			1:00	4:07	<u>3</u>
Th.	7:59	12:01	1:01	5:02	<u>8</u>
F.	8:00	12:01	1:30	4:45	<u>7-1/4</u>
Total					<u>33-1/4</u> Hours

KEY FOR TEST ON COMPUTING GROSS WAGES

1. Regular = 40 hour week

<u>Worker</u>	<u>Hours Worked</u>	<u>Rate</u>	<u>Total Wages</u>
1	39	\$1.80	<u>\$ 70.20</u>
2	40	2.30	<u>92.00</u>
3	38	3.24	<u>123.12</u>
4	40	1.75	<u>70.00</u>
5	37	2.15	<u>79.55</u>

<u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours</u>	<u>Rate</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>			
1	8	7	5	8	6	<u>34</u>	\$1.65	<u>\$ 56.10</u>
2	7	8	8	9	5	<u>37</u>	2.20	<u>81.40</u>
3	9	6	7	7	8	<u>37</u>	3.25	<u>120.25</u>
4	8	8	8	7	8	<u>39</u>	1.85	<u>72.15</u>
5	7	6	8	9	6	<u>36</u>	1.90	<u>68.40</u>

<u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours</u>	<u>Rate</u>	<u>Bonus</u>	<u>Total Reg. + Over.</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>					
1	7	7	8	9	9	<u>40</u>	\$1.80	<u>0</u>	<u>\$72.00</u>	<u>\$ 72.00</u>
2	10	8	8	7	9	<u>42</u>	1.95	<u>2</u>	<u>78.00 +</u> <u>5.86</u>	<u>83.86</u>
3	9	9	9	10	8	<u>45</u>	2.40	<u>5</u>	<u>96.00 +</u> <u>18.00</u>	<u>114.00</u>
4	8	7	6	8	9	<u>38</u>	1.75	<u>0</u>	<u>66.50</u> <u>100.00 +</u>	<u>66.50</u>
5	9	9	8	9	8	<u>43</u>	2.50	<u>3</u>	<u>11.25</u>	<u>111.25</u>

4. 8 hours a day

<u>Worker</u>	<u>Hours Worked</u>					<u>Total Hours Worked</u>	<u>Bonus</u>	<u>Total Reg. + Over.</u>	<u>Rate</u>	<u>Total Wages</u>
	<u>M.</u>	<u>Tu.</u>	<u>W.</u>	<u>Th.</u>	<u>F.</u>					
1	8	8	9	10	7	<u>42</u>	<u>2</u>	<u>63.00 +</u> <u>6.60</u>	\$2.20	<u>\$94.60</u>
2	7	8	9	10	10	<u>44</u>	<u>3</u>	<u>72.00 +</u> <u>8.10</u>	1.50	<u>60.10</u>
3	6	8	9	9	8	<u>40</u>	<u>0</u>	<u>70.00</u>	1.75	<u>70.00</u>
4	7	9	8	8	9	<u>41</u>	<u>1</u>	<u>62.00 +</u> <u>3.00</u>	2.05	<u>65.00</u>
5	10	7	8	9	9	<u>43</u>	<u>3</u>	<u>74.00 +</u> <u>8.34</u>	1.65	<u>62.34</u>

KEY TO TEST ON COMPUTING NET WAGES

(Based on Employer's Tax Guide—1971)

A.

HOURLY WAGES

Worker	Exemptions	M. Tu. W. Th. F.					Reg. Hrs.	Reg. Rate	Over Time	Over Rate	Over Amt.	Gross Salary
1	1-S	8	9	9	9	8	40				68.00	
2	3-S	8	7½	8	9	9	40			88.00	\$ 75.65	
3	4-M	10	7½	9	8	10	40			78.00	92.95	
4	3-S	8	10	8	9	9	40			94.00	108.12	
5	2-M	9½	10	8	8	8	40			12.88	110.88	

B.

PIECE-WORK WAGES

Worker	Exemptions	Number of Articles					Total Articles	Total Deductions	Gross Salary
		M.	Tu.	W.	Th.	F.			
1	2-M	23	24	20	32	25	124	\$ 93.00	
2	2-S	19	18	24	17	24	102	158.10	
3	1-S	20	25	22	16	17	102	177.48	
4	3-M	16	18	19	21	23	97	181.39	
5	2-M	34	30	32	25	27	148	185.00	

	Deductions			Net Salary
	Soc. Sec.	Inc. Tax	Other Ded.	
1	\$4.46	\$ 9.10	\$1.00	\$ 78.44
2	7.59	21.90	.82	127.79
3	6.52	28.60	1.37	138.99
4	6.71	22.10	1.56	149.02
5	6.83	24.40	1.25	150.47



KEY TO TEST ON CURRENCY BREAKDOWN:

<u>Worker</u>	<u>Net Salary</u>	\$20	<u>Bills</u>			50¢	<u>Coins</u>			
			\$10	\$5	\$1		25¢	10¢	5¢	1¢
1	\$ 85.96	4		1		1	1	2		1
2	124.68	6			4	1		1	1	3
3	79.62	3	1	1	4	1		1		2
4	98.45	4	1	1	3		1	2		
5	<u>87.33</u>	<u>4</u>	<u>—</u>	<u>1</u>	<u>2</u>	<u>—</u>	<u>1</u>	<u>—</u>	<u>1</u>	<u>3</u>
	\$476.04	21	2	4	13	3	3	6	2	9

<u>Denominations</u>	<u>Quantity</u>	<u>Value</u>
\$20 bills	21	\$420.00
\$10 bills	2	20.00
\$5 bills	4	20.00
\$1 bills	13	13.00
Half-dollars	3	1.50
Quarters	3	.75
Dimes	6	.60
Nickels	2	.10
Pennies	9	<u>.09</u>
TOTAL		\$476.04