Income and Expenses

Employee No.	Employee Name	Process Date	National Insurance Number
2	Mr. John Farley	30/06/2005	SC001299D

Payments	Units	Rate	Amount	Deductions	Amount
Salary	1.00	1000.00	1000.00	PAYE Tax	109.35
				National Insurance	65.34

Mr. John Farley
33 Sampletest Road
Bordsley Green
Walsall
WS88 9QQ

This Period	
Total Gross Pay	1000.00
Gross for Tax	1000.00
Earnings for NI	1000.00
Payment Period	Monthly

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

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			**b**		
	Basic Pay	£500.00		Basic Pay	£250.00
	+ Overtime	£10.00		+ Overtime	£30.00
	+ Bonus	£0.00		+ Bonus	£10.00
	GROSS PAY	_____		**GROSS PAY**	_____

	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

LIVEWORKSHEETS

2 Calculate the Total Deductions in each case.

a	Income Tax	£180.00	**b**	Income Tax	£200.00
	+ NI	£10.00		+ NI	£60.00
	+ Pension	£0.00		+ Pension	£10.00
	DEDUCTIONS			**DEDUCTIONS**	

	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

LIVEWORKSHEETS

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

LIVEWORKSHEETS

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

LIVEWORKSHEETS