

# Income and Expenses

Employee No.	Employee Name	Process Date	National Insurance Number
2	Mr John Farley	30/08/2005	SC0012990
Payments		Deductions	
Salary	1.00	1000.00	1000.00
		PAYE Tax	109.35
		National Insurance	65.34
Mr. John Farley 33 Samprest Road Bordley Green Walsall WS8 8QQ		This Period	Year to Date
		Total Gross Pay Gross for Tax Earnings for NI	Total Gross Pay TD Gross for Tax TD Tax Paid TD Earnings for NI TD National Insurance TD
		1000.00 1000.00 1000.00	3000.00 3000.00 327.80 3000.00 196.02
		Payment Period:	Monthly
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** \_\_\_\_\_

b Basic Pay £250.00  
+ Overtime £30.00  
+ Bonus £10.00  
**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

**2 Calculate the Total Deductions in each case.**

<b>a</b>	Income Tax	£180.00	<b>b</b>	Income Tax	£200.00
	+ NI	£10.00		+ NI	£60.00
	+ Pension	£0.00		+ Pension	£10.00
<b>DEDUCTIONS</b>			<b>DEDUCTIONS</b>		

	Income Tax	NI	Pension
<b>c</b>	£ 64.40	£ 8.60	£ 0.00
<b>d</b>	£ 241.50	£ 58.50	£ 12.00
<b>e</b>	£ 154.40	£ 158.60	£ 51.80
<b>f</b>	£ 584.45	£ 158.91	£ 84.23
<b>g</b>	£ 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?**

<b>Name</b> A Morton	<b>Employee No.</b> 702	<b>NI No.</b> TF145862C	<b>Week No.</b> 19
<b>Basic Pay</b> £359.20	<b>Overtime</b> £62.50	<b>Bonus</b> £15.60	<b>Gross Pay</b> £ (a)
<b>Income Tax</b> £40.60	<b>NI</b> £25.60	<b>Pension</b> £32.40	<b>Total Deductions</b> £ (b)
			<b>Net Pay</b> £ (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	Employee No.	NI No.	Week No.
B Wilson	1541	CG255441D	50
<b>Basic Pay</b> £452.10	<b>Overtime</b> £23.50	<b>Bonus</b> £42.20	<b>Gross Pay</b> £ (a)
<b>Income Tax</b> £59.25	<b>NI</b> £36.73	<b>Pension</b> £20.42	<b>Total Deductions</b> £ (b)
			<b>Net Pay</b> £ (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	Employee No.	NI No.	Month.
C Nimmo	423F	GF462587A	2
<b>Basic Pay</b> £1564.34	<b>Overtime</b> £84.00	<b>Bonus</b> £0.00	<b>Gross Pay</b> £ (a)
<b>Income Tax</b> £176.92	<b>NI</b> £111.28	<b>Pension</b> £142.21	<b>Total Deductions</b> £ (b)
			<b>Net Pay</b> £ (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	Employee No.	NI No.	Month.
D Baxter	132/5643	DJ235874F	5
<b>Basic Pay</b> £2199.80	<b>Overtime</b> £0.00	<b>Bonus</b> £0.00	<b>Gross Pay</b> £ (a)
<b>Income Tax</b> £304.88	<b>NI</b> £188.06	<b>Pension</b> £205.52	<b>Total Deductions</b> £ (b)
			<b>Net Pay</b> £ (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	Employee No.	NI No.	Week.
A McGregor	125-5847-3	JM846878D	3
<b>Basic Pay</b> £304.60	<b>Overtime</b> £15.00	<b>Bonus</b> £0.00	<b>Gross Pay</b> £ (a)
<b>Income Tax</b> £79.96	<b>NI</b> £4.70	<b>Pension</b> £5.80	<b>Total Deductions</b> £ (b)
			<b>Net Pay</b> £ (c)

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