

**PRACTICE** ♦ Payroll Deductions and Net Pay

Complete the table. Remember to estimate before you use your calculator.

Employee	Hours worked	Hourly wage	Gross pay	Federal tax	Social Security	Other deductions	Net pay
Kaplan	39	\$7.45	1.	\$42.21	\$18.95	\$19.62	2.
Anderson	$28\frac{1}{2}$	\$5.30	3.	\$20.30	\$11.13	\$7.64	4.
Rivlin	$36\frac{1}{4}$	\$8.50	5.	\$49.78	\$22.71	\$16.33	6.
Wu	38	\$6.75	7.	\$39.80	\$15.44	\$17.45	8.
Gomez	40	\$4.20	9.	\$61.19	\$28.46	\$22.02	10.

Freddy works  $34\frac{1}{4}$  h per wk at \$9.14 per h. His Federal Withholding Tax is \$56.30 and his Social Security Tax is \$21.92. He also has \$6.53 deducted each week for union dues and pays \$11.07 per wk for insurance. Complete the earnings statement below for Freddy.

<b>Employee</b> <u>Freddy Alonzo</u>		<b>Social Security #</b> <u>000-00-0000</u>	
<u>Earnings</u>		<u>Taxes/Deductions</u>	
Regular Earnings:	11. _____	Federal Taxes:	13. _____
Overtime Earnings:	\$68.75	FICA:	14. _____
Gross Earnings:	12. _____	Insurance:	15. _____
		Union Dues:	16. _____
<b>Week ending 8/14</b>		<b>NET PAY:</b>	17. _____

Solve.

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|---|---|
| <p>18. Emilio has \$2.04 deducted 4 times a month for union dues. How much is deducted each year? _____</p> <p>20. Simon's gross pay is \$678.22 and his take-home pay is \$543.76. What percent of his gross pay does Simon take home? _____</p> <p>22. Tashi's gross pay is \$883.26 monthly and his net pay is \$734.86. What percent of his gross pay will Tashi receive? _____</p> | <p>19. Mandy has \$16.29 deducted monthly for health insurance. How much is deducted per year? _____</p> <p>21. Reuben's net weekly pay is \$397.53. If his gross pay is \$502.50, what percent of his gross pay is his net pay? _____</p> <p>23. If Erica's gross pay is \$623.42 and 79% of this is her net pay, how much will she take home? _____</p> |
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