Wage Slips

Fill in the blanks in each of the wage slips. Assume their tax allowance is £8105, all thresholds are as previously shown.

1.

Pay Month	June		Name	E Robinson			
Pay (£)		Deductions (£)					
Basic	1754.00	Tax	215.80		Gross Pay		
Overtime	-	National Insurance	134.64		Deductions		
Total Pay		Total Deductions			Net Pay		

2. Rob Cairns earns £17484 gross in a year, calculate the tax to be deducted.

Pay Month	January		Name	R Cairns			
Pay (£)		Deductions (£)					
Basic	1457.00	Tax			Gross Pay		
Overtime	-	National Insurance	98.92		Deductions		
Total Pay		Total Deductions			Net Pay		

3. May Hyslop earns £22 068 per year, calculate the tax and National Insurance to be deducted.

Pay Month	July		Name	M Hyslop			
Pay (£)		Deductions (£)					
Basic	1839.00	Tax			Gross Pay		
Overtime	-	National Insurance			Deductions		
Total Pay		Total Deductions			Net Pay		

4. James Kane earns £1467 per month.

Pay Month	August		Name	J Kane			
Pay (£)		Deductions (£)					
Basic	1467.00	Tax			Gross Pay		
Overtime	-	National Insurance			Deductions		
Total Pay		Total Deductions			Net Pay		

5. Tom Wilson is paid weekly, he works 37 hours a week at a rate of £7.70 per hour

Pay Date	25/01/13		Name	T Wilson	
Pay (£)		**Deductions (£)**			
Basic Hours	37	Tax		Gross Pay	
Hourly Rate	7.70				
Basic Pay		National Insurance		Deductions	
Overtime	-			Net Pay	
Total Pay		Total Deductions			

6. Below is the weekly pay slip for Fraser Elms. Overtime 1 is paid at time and a half and Overtime 2 at double time.

Pay Date	24/03/13			Name	F Elms		
Pay (£)				**Deductions (£)**			
Pay	Hours	Rate	Amount	Tax		Gross Pay	
Basic Pay	38	7.52					
Overtime 1	3			National Insurance		Deductions	
Overtime 2	2					Net Pay	
Total Pay				Total Deductions			

7. Grace Dun's monthly payslip is below. Overtime 1 is paid at time and a half and Overtime 2 at double time.

Pay Date	April			Name	G Dun		
Pay (£)				**Deductions (£)**			
Pay	Hours	Rate	Amount	Tax		Gross Pay	
Basic Pay	148	8.72					
Overtime 1	10			National Insurance		Deductions	
Overtime 2	8					Net Pay	
Total Pay				Total Deductions			

8. The total annual deductions of income tax and National Insurance on a pay slip are £3227.96.

a) Letting gross pay be £x, use the formula to calculate the gross pay:

$(x - 8105) \times 0.2 + (x - 7592) \times 0.12 = 3227.96$

b) Calculate the net pay.