



Name _____ Date _____

PAYCHECK MATH

Directions: In the following example, employees are paid an hourly rate of \$8.80 for the first 40 hours within a given week. Any hours over 40 are paid at the “time and a half” rate,” which is \$13.20. Calculate the gross pay in the table below. The first one has been done for you.

Hours Worked	# hrs @ \$8.80	Regular Pay	# hrs @ \$13.20	Overtime Pay	Gross Pay
52	40 hours	\$352.00 (40 x \$8.80)	12	\$158.40 (12 x \$13.20)	\$510.40 (352 + \$158.40)
25					
32					
40					
47					
50					
54					
60					

Assume that the required income withholdings are 27% of the total. Record the Net Pay below.

Hours Worked	Gross Pay	Deductions	Net Pay
52	\$510.40	\$137.81 (510.40 x .27)	\$372.59 (510.40 - \$137.81)
25			
32			
40			
47			
50			
54			
60			

KEY

Hours Worked	# hrs@ \$8.80	Regular Pay	# hrs@ \$13.20	Overtime Pay	Gross Pay
52	40 hours	\$352.00 (40 x \$8.80)	12	\$158.40 (12 x \$13.20)	\$510.40 (\$352 + \$158.40)
25	25	\$220.00 (25 x \$8.80)	0	0	\$220
32	32	\$281.60 (32 x \$8.80)	0	0	\$281.60
40	40	\$352.00 (40 x \$8.80)	0	0	\$352.00
47	40	\$352.00 (40 x \$8.80)	7	\$92.40 (7 x \$13.20)	\$440.40 (\$352 + \$92.40)
50	40	\$352.00 (40 x \$8.80)	10	\$132.00 (10 x \$13.20)	\$484.00 (\$352 + \$132.00)
54	40	\$352.00 (40 x \$8.80)	14	\$184.80 (14 x \$13.20)	\$536.80 (\$352 + \$184.80)
60	40	\$352.00 (40 x \$8.80)	20	\$264.00 (20 x \$13.20)	\$616.00 (\$352 + \$264.00)

Hours Worked	Gross Pay	Deductions	Net Pay
52	\$510.40	\$137.81 (510.40 x .27)	\$372.59 (510.40 - \$137.81)
25	\$220	\$59.40 (220.00 x .27)	\$160.60 (220.00 - \$59.40)
32	\$281.60	\$76.03 (281.60 x .27)	\$205.57 (281.60 - \$76.03)
40	\$352.00	\$95.04 (352.00 x .27)	\$256.96 (352.00 - \$95.04)
47	\$440.40	\$118.91 (440.40 x .27)	\$321.49 (440.40 - \$118.91)
50	\$484.00	\$130.68 (484.00 x .27)	\$353.32 (484.00 - \$130.68)
54	\$536.80	\$144.94 (536.80 x .27)	\$391.06 (536.80 - \$144.94)
60	\$616.00	\$166.32 (616.00 x .27)	\$449.68 (616.00 - \$166.32)