**Calculate the Net Pay for each situation below.**

1) Justin earns $12.64/hour and works 37.5 hours. He also earns a 2% commission on $12368 in sales.

|  |  |  |
| --- | --- | --- |
| Regular Hours Pay | 2% of 12,368 | Total Gross Pay |
|  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Deduction Type | Rate (%) | Tax Rate as a Decimal | Deduction Amount (Gross Pay x Decimal) |
| CPP | 4.95% |  |  |
| E.I. | 1.88% |  |  |
| Federal Tax | 15% |  |  |
| Provincial Tax | 5.05% |  |  |
| Total Deductions | | |  |
| Net Pay = Gross Pay - Deductions | | |  |

2) Erin works as a clerk for a law firm. She earns $10.68 an hour for a 40 hour week. She is also given a $100 bonus for excellent work. Find her net pay.

|  |  |  |
| --- | --- | --- |
| Regular Hours Pay | Bonus | Total Gross Pay |
|  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Deduction Type | Rate (%) | Tax Rate as a Decimal | Deduction Amount (Gross Pay x Decimal) |
| CPP | 4.95% |  |  |
| E.I. | 1.88% |  |  |
| Federal Tax | 15% |  |  |
| Provincial Tax | 5.05% |  |  |
| Total Deductions | | |  |
| Net Pay = Gross Pay - Deductions | | |  |

3) Sandra works as a nursing assistant at her town hospital. She earns $16.35/hour for a 40 hour work week. She earns time and a half for any hours worked over 40. If last week she worked 46 hours, calculate her net pay.

|  |  |  |
| --- | --- | --- |
| Regular Hours Pay | Overtime Hours Pay | Total Gross Pay |
|  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Deduction Type | Rate (%) | Tax Rate as a Decimal | Deduction Amount (Gross Pay x Decimal) |
| CPP | 4.95% |  |  |
| E.I. | 1.88% |  |  |
| Federal Tax | 15% |  |  |
| Provincial Tax | 5.05% |  |  |
| Total Deductions | | |  |
| Net Pay = Gross Pay - Deductions | | |  |

4) Doug works for the City of Fredericton with the water department. He works a regular 40 hour work week at $14.20/hour. Last week a water-pipe broke below the ground on a statutory holiday, he had to work 4 hours at double time (Twice the pay rate). Find Doug’s net pay for that week.

|  |  |  |
| --- | --- | --- |
| Regular Hours Pay | Double Time Pay | Total Gross Pay |
|  |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| Deduction Type | Rate (%) | Tax Rate as a Decimal | Deduction Amount (Gross Pay x Decimal) |
| CPP | 4.95% |  |  |
| E.I. | 1.88% |  |  |
| Federal Tax | 15% |  |  |
| Provincial Tax | 5.05% |  |  |
| Total Deductions | | |  |
| Net Pay = Gross Pay - Deductions | | |  |