

1. If Brenda earns \$12.15/h and gets a 3.2% raise, how much will she earn per hour?
2. How much will you earn in a year as an apprentice metalworker if you are paid \$750.00 every two weeks?
3. What is your annual salary if your monthly salary is \$3568.00?
4. As a medical technician, Stephanie has been offered a job that pays \$53 000.00 per year and another job that pays \$25.50 per hour. Assuming a 40-hour work week and all other conditions being the same, at which job will she earn more?
5. Tommy made \$20.55 commission on a \$685.00 sale. What was his rate of commission?
6. Von works as a car salesman. He earns 8% commission on the after-cost profit when he sells a car. If he sells a car for \$12 795.00 that cost the dealer \$9280.00, how much does he make?
7. Jenny earns \$12.42/h, but earns double time and a half when she works on a statutory holiday. If she works a 6-hour shift on a holiday, how much will she earn that day?
8. Harold works 40 hours regular time at \$18.25 and 5.25 hours overtime at time and a half. How much does he earn?
9. Nanette crochets scarves and sells them for \$15.95 each. If material cost her \$7.52/scarf, how much does she make if she sells 9 scarves?
10. Cho bids \$5750.00 for a contract. If he hires 4 men for 2 days (8 h/day) at a rate of \$12.50/h and his materials cost him \$1675.84, how much does he earn?
11. How much CPP will be taken off your weekly \$782.45 taxable income at 4.95%?
12. Padma has been offered isolation pay of \$125.00/week to work as a park ranger in northern Alberta.
  - a) How much will she make in a 40-hour work week if she is normally paid \$21.52/h?
  - b) Adding in the isolation pay, what is her hourly rate?

**Problem**

13. Valerie works for a catering company. She earns \$15.60/hour. If Valerie works more than 35 hours in one week, she earns time and a half.

- a) Calculate the number of hours Valerie worked.
- b) What is Valerie's hourly overtime wage?
- c) Calculate her earnings for the week.

Time card: Valerie			
Day	In	Out	Hours
Monday	8:45	5:00	
Tuesday	8:00	4:30	
Wednesday	7:30	3:00	
Thursday	9:15	3:15	
Friday	8:00	5:15	

14. Martine works for L'Acadie Nouvelle, a French-language newspaper published in Caraquet, NB, that serves the francophone population. Martine's annual salary is \$37 000.00 and her TDI claim code is 2.

- a) Calculate her biweekly gross pay.
- b) What will her deductions be for CPP, EI, and income tax for each pay period? Use the federal and provincial tax tables shown below:
- c) What will her net pay be?

Federal tax deductions Effective January 1, 2011 Biweekly (26 pay periods a year) Also look up the tax deductions in the provincial table						
Pay Rémunération	Federal claim codes/Codes de demande					
	0	1	2	3	4	5
From Less than De Moins de						
1127 - 1143	153.65	92.90	87.10	75.50	63.90	52.30
1143 - 1159	155.90	95.45	89.35	77.75	66.15	54.55
1271 - 1287	173.80	113.05	107.20	94.00	80.00	67.00
1287 - 1303	176.05	115.30	109.50	97.90	86.30	74.70
1303 - 1319	178.25	117.55	111.75	100.15	88.55	76.95
1319 - 1335	180.50	119.80	114.00	102.35	90.75	79.15
1335 - 1351	182.75	122.00	116.20	104.60	93.00	81.40
1351 - 1367	185.00	124.25	118.45	106.85	95.25	83.65
1367 - 1383	187.20	126.50	120.70	109.10	97.50	85.90
1383 - 1399	189.45	128.75	122.95	111.35	99.75	88.10
1399 - 1415	191.70	130.95	125.15	113.55	101.95	90.35
1415 - 1431	193.95	133.20	127.40	115.80	104.20	92.60
1431 - 1447	196.20	135.45	129.65	118.05	106.45	94.85
1447 - 1463	198.40	137.70	131.90	120.30	108.70	97.10
1463 - 1479	200.65	139.90	134.10	122.50	110.90	99.30
1479 - 1495	202.90	142.15	136.35	124.75	113.15	101.55
1495 - 1511	205.15	144.40	138.60	127.00	115.40	103.80
1511 - 1527	207.35	146.65	140.85	129.25	117.65	106.05
1527 - 1543	209.60	148.90	143.10	131.50	119.90	108.30

New Brunswick provincial tax deductions Effective January 1, 2011 Biweekly (26 pay periods a year) Also look up the tax deductions in the federal table						
Pay Rémunération	Provincial claim codes/Codes de demande provin					
	0	1	2	3	4	5
From Less than De Moins de						
1018 - 1034	87.70	56.35	52.90	45.95	39.00	32.05
1322 - 1338	113.50	82.15	78.70	71.75	64.80	57.85
1338 - 1354	114.85	83.50	80.05	73.10	66.15	59.20
1354 - 1370	116.20	84.85	81.40	74.45	67.50	60.55
1370 - 1386	117.55	86.25	82.75	75.80	68.85	61.90
1386 - 1402	118.90	87.60	84.10	77.15	70.20	63.25
1402 - 1418	120.30	88.95	85.45	78.50	71.55	64.60
1418 - 1434	121.65	90.30	86.85	79.90	72.95	66.00
1434 - 1450	123.35	92.05	88.55	81.60	74.65	67.70
1450 - 1466	125.20	93.90	90.40	83.45	76.50	69.55
1466 - 1482	127.05	95.70	92.25	85.30	78.35	71.40
1482 - 1498	128.90	97.55	94.10	87.10	80.15	73.20
1498 - 1514	130.70	99.40	95.90	88.95	82.00	75.05
1514 - 1530	132.55	101.25	97.70	90.80	83.85	76.90

1. \$12.54/hr
2. \$19 500.00
3. \$42 816.00
4. The second job would pay \$40.00 more per year
5. 3%
6. \$281.20
7. \$186.30
8. \$873.75
9. \$75.87
10. \$3274.16
11. \$38.73
12. a) \$985.80      b) \$24.65/hr

**PROBLEM**

13. a) Complete the Hours column of the table.

<b>Time card: Valerie</b>			
<b>Day</b>	<b>In</b>	<b>Out</b>	<b>Hours</b>
Monday	8:45	5:00	8.25
Tuesday	8:00	4:30	8.50
Wednesday	7:30	3:00	7.50
Thursday	9:15	3:15	6.00
Friday	8:00	5:15	9.25
			<b>Total: 39.50</b>

Valerie worked 39.50 hours.

- b) Calculate Valerie's wage at time and a half.

$$1.5 \times \$15.60 = \$23.40$$

Her overtime pay is \$23.40/hour.

- c) Calculate her earnings for her regular hours of work.

$$35 \times \$15.60 = \$546.00$$

Calculate her earnings for overtime work.

$$(39.50 - 35) \times \$23.40 = \$105.30$$

$$\$546.00 + \$105.30 = \$651.30$$

Valerie earned \$651.30 this week.

14a) \$1423.08

b) CPP = \$63.78, EI = \$23.62, Federal = \$127.40 Provincial = \$86.85

c) Net pay: \$1121.43