

**FM.3 Wages and Salary, pages 32–43**

6. Naomi is a waitress at the Harbourview Hotel. She earns \$10.00/h plus tips. Last week, she earned \$345.00 in tips working the following schedule.

| Monday                    | Tuesday                   | Wednesday | Thursday                  | Friday                   | Saturday                 | Sunday  |
|---------------------------|---------------------------|-----------|---------------------------|--------------------------|--------------------------|---------|
| 5:00 p.m. –<br>11:00 p.m. | 5:00 p.m. –<br>12:00 p.m. | Day off   | 5:00 p.m. –<br>11:00 p.m. | 5:00 p.m. –<br>1:00 a.m. | 4:00 p.m. –<br>1:00 a.m. | Day off |

What were her gross weekly earnings for last week?

7. Mark's gross weekly pay last week was \$675. If his hourly wage is \$22.50/h, how many hours did he work last week?
8. Christina receives double time for working over 40 hours in a week. Her regular hourly wage is \$12/h. How much would she earn for working 45.5 hours this week?
9. Maxwell earns a weekly salary of \$415.
- He is paid bi-weekly. How much is each gross pay in a 2-pay month?
  - How would the amount of each pay change if he is paid semi-monthly?

**FM.4 Net Pay, pages 44–55**

Use the following values when answering #10.

- federal income tax = 15% for the first \$43 561 of taxable income + 22% of additional income up to \$87 123
- provincial income tax = 8.79% for the first \$29 590 of taxable income + 14.95% on the next \$29 590
- CPP = 4.95% of gross income minus \$3500, to a maximum of \$2356.20
- EI = 1.88% of gross income, to a maximum of \$891.12

10. a) Calculate the CPP and EI deductions for \$35 900.
- The worker pays union dues of 0.5% of wages. Calculate the annual union dues.
  - Calculate the amount of income tax due. Assume a personal exemption of \$11 038 for federal and \$8481 for provincial income tax.
  - Fill out a T4 for this employee.