

10. What is Mistletoe's **net pay** if she has a gross income of \$2800/month, lives in Miramichi, NB, qualifies for claim code 2 and has deductions of \$124.16 for CPP, \$52.64 for EI, \$225.90 for federal tax, and \$170.50 for provincial tax?
- A) \$2226.80 B) \$2623.20 C) \$2403.60 D) \$573.20
11. Snowflake has a weekly gross pay of \$920. Her deductions include \$7.00 for life insurance and \$15 union dues. Using the NB Income Tax deduction table, what would be the **provincial tax deduction** using **claim code 1**?
- A) \$97.95 B) \$94.60 C) \$73.15 D) \$70.85
12. Jingle has a bi-weekly gross income of \$1750. Her deductions include a medical premium of \$35.45, union dues of 2.25 %, dental premium of \$15.75 and pension deduction of 5.2%. What is her **taxable income**?
- A) \$1619.62 B) \$1691.35 C) \$1659.00 D) \$1615.25
13. Jack is a 'jack of all trades' in the rink. He charges \$6.50 to sharpen a pair of skates, \$2.25 to tape your stick, and \$8.50 to tie your skate laces. **How much will Jack earn if he sharpens 15 pairs of skates, tapes 6 sticks, and ties Mr. Hallihan's skates for him?**
- A) \$217 B) \$119.50 C) \$111 D) \$97.50
14. Holly is a freelance writer. She writes an article on 'Winter Driving Techniques' for a magazine that pays \$0.35 per word. **How long was her article, in words, if she was paid \$446.25?**
- A) 2000 words B) 1275 words C) 156 words D) none of these
15. Which of the following jobs pays **more** per hour?
- A) Chippy is a salmon fishing guide who earns \$1068 for 48 hours of work per week.
 B) Sparkle is an office assistant who makes a yearly salary of \$45 240 and works 40 hours per week.
 C) Twinkle is a mechanic who works 10 hours/day, 5 days a week, and earns \$1150 a week.
 D) Nick is a supervisor at Shoppers who earns \$622.50 bi-weekly and is given 15 hours of work per week.

Open Response (32 Marks)

Show ALL your work in the space provided. Put your final solution in the blank that is provided.

1. Peppermint works for Robyn's Coffee Shop and earns \$10.50 /hr. She earns time-and-a-half for overtime on all hours worked over 8 hours per day and double time on Saturdays. What is her **gross pay** for a week in which she works the following hours? [4]

| Mon | Tues | Wed | Thurs | Fri | Sat |
|-----|------|-----|-------|------|-----|
| 6 h | 4 h | 8 h | 10 h | 10 h | 8 h |

Gross Pay = \$ _____

2. Snowball is a pharmaceutical rep. She is reimbursed for her driving at \$0.42/km drives and receives 34% commission on all her sales. If she drives 2415 km in one month and sells \$7570.00 worth of merchandise, how much will she be paid for the month?

[3]

Monthly Gross Pay = \$ _____

3. The sales at a Boston Pizza totaled \$10 200.00 in one week. The customers left an average tip of 13%.

- a) If there are 4 servers working that week and each receives an equal share of the tips, what will each server's share be? [2]

Each Server's Share = \$ _____

- b) If the servers give the kitchen staff 25% of the tips, how much will each server receive? [1]

Each Server's Tips = \$ _____

4. Complete the pay stub by filling in the dollar amount for each \$ sign... [4]

| | | |
|------------------------------------|----------------------------------|-------------------------------|
| Employee Name: Kris Kringle | | |
| Company: | Pay Begin Date:12/02/2013 | Net Pay: \$ |
| Pulamoo Sales | Pay End Date:12/13/2013 | Cheque Date:12/19/2013 |

| General | |
|--|------------------------------------|
| Employee ID: 3145926 | Job Title: MV School Store Cashier |
| Address: 345 McKenna Ave. Miramichi, NB | Pay Rate: \$10.50 / hr |
| | Annual Salary: \$ |

| Taxes Data | |
|--------------------|---|
| Description | |
| Claim Code | 4 |

| Hours and Earnings | | |
|--------------------|---------|----------------|
| | Current | |
| Description | Hours | Gross Earnings |
| Regular | 80 | \$ |

| Before Tax Deductions | |
|-----------------------|--------|
| Description | Amount |
| Union Dues | N/A |
| Pension | N/A |
| Total | \$0.00 |

| Taxes | |
|-------------|---------|
| Description | Amount |
| Federal | \$68.65 |
| Provincial | \$49.05 |
| CPP | \$38.25 |
| EI | \$15.79 |
| Total | \$ |

- 5 Frosty is the laborer at the Atlantic Institution in Renous. He works 40 hours a week, earns an hourly wage of \$23.50 and gets paid **weekly**. Frosty pays union dues of \$12.25, \$65 into his pension, \$18.50 medical and \$10.48 dental. Complete the table and calculate his net pay using **claim code 2**. [9]

| | |
|---------------------------|-----|
| GROSS PAY | |
| Union Dues/Pension | ___ |
| Taxable Income | |
| Federal Tax | ___ |
| Provincial Tax | ___ |
| CPP | ___ |
| EI | ___ |
| Other Deductions | ___ |
| NET PAY | |

6. The manager of a local restaurant earns a salary of \$49 920. They are paid weekly and have the following deductions: \$12.00 life insurance; \$85 medical/dental; and \$10.00 uniform fee. Complete the table and calculate their net pay using **claim code 1**. [9]

| | |
|---------------------------|-----|
| GROSS PAY | |
| Union Dues/Pension | ___ |
| Taxable Income | |
| Federal Tax | ___ |
| Provincial Tax | ___ |
| CPP | ___ |
| EI | ___ |
| Other Deductions | ___ |
| NET PAY | |