

SAMPLE CHAPTER TEST

Name: _____ Date: _____

Part A: Multiple Choice

Choose the correct answer to the following questions:

1. Marietta is a tree planter who works on northern New Brunswick reforestation projects. She is paid 17 cents for each tree sapling she plants. One week she planted 2473 saplings. How much did she earn that week?

- a) \$145.47 b) \$4204.10 c) \$420.41 d) \$14 547.06

2. On a pay statement, which will be the highest:

- a) net pay b) tax deductions c) taxable income d) gross earnings

3. Leila is paid a 10% commission on sales she makes. One week she sells \$11 120.00 worth of goods. What is her commission for that week?

- a) \$1121.00 b) \$1112.00 c) \$112.00 d) \$11 120.00

4. Marco earns \$17.26 an hour. He receives a 3% raise. How much will he earn in an 8-hour day?

- a) \$179.50 b) \$124.22 c) \$142.24 d) \$138.49

5. Hamad earns \$10.50 an hour as a waiter. If he works 22 hours in a week and earns \$285.50 in tips, what are his total earnings for the week?

- a) \$187.00 b) \$1307.50 c) \$516.50 d) \$463.60

Part B: Short Answer

6. Edouardine finds that approximately 40% of her gross pay goes to deductions. How much will her weekly take-home pay be if she earns \$12.10 an hour and works 40 hours a week?

7. Sachiko earns \$4.10 for each venetian blind that she assembles. If she wants to earn \$600.00 a week, how many venetian blinds will she need to assemble?

8. A welder earns \$28.10/h and his overtime rate is time and a half. His regular work week is 40 hours. If he earned \$2479.83 in 2 weeks, how many hours of overtime did he work?

9. Marie earns a salary of \$30 500.00 as a publicist in Antigonish, NS. She is paid biweekly and her income tax claim code is 1. How much federal and territorial income tax is deducted from each paycheque?

10. Kurt earns a monthly salary of \$3425.00 in Moncton, NB. On each monthly paycheque, in addition to the mandatory deductions (tax claim code 1), he pays \$15.00 in union dues, \$225.00 into a registered pension plan, and \$40.00 for parking. What is his taxable income? How much does he pay in federal and provincial taxes?

Part C: Extended Answer

Show all work for full marks.

11. Tom works as a home support worker and earns \$17.50 an hour. If he works more than 8 hours on any day, he gets paid double the hourly rate. His shifts for one week are shown on the time card.

Time Card		
Employee Name: Tom		
Day	IN	OUT
Sunday	8:15 am	5:00 pm
Monday	10:00 am	6:30 pm
Tuesday	12:30 pm	9:00 pm
Wednesday	1:00 pm	4:30 pm
Thursday		
Friday		
Saturday	8:00 am	3:45 pm

a) How many overtime hours did Tom work during the week?

b) What were his gross earnings for the week?

12. Liliana works in sales for a cell phone company. She earns a base salary of \$1800.00 a month plus a 5% commission for every two-year service contract that she sells. Each contract is worth \$360.00 and she sold 35 contracts in July.

a) What is her commission?

b) How much did she earn in July?

13. Margrit earns \$475.00 a week plus 7% commission on her sales. What amount would she have to sell to earn \$750.00 a week?

14. Jian works a 35-hour work week and is paid time and a half for overtime. His hourly rate is \$13.26. His friend Clive works a 37.5-hour work week and is also paid time and a half for overtime. His hourly rate is \$13.46. If both Jian and Clive work 42 hours one week, who earns more?

15. Yetta works a 40-hour work week as a gas fitter in St. John's, NL. She earns \$15.50 an hour with time and a half for overtime. Over the past two weeks, she has worked 44 hours each week. She pays union dues of \$8.75 every two weeks, and is paid biweekly. Her claim code is 2, the CPP exemption is \$134.62 biweekly, and the CPP contribution rate is 4.95%. The EI premium rate is 1.73%. Calculate her net pay.

16. You are paid \$10.80/h and double time for overtime hours. State two ways you could earn between \$475.00 and \$485.00 in a week using regular and overtime hours.