

PRACTICE QUESTIONS- PAYROLL

- (d) (i) Tom Brown and Joan Gray, two employees of York Sugar Factory, are paid gross wages of \$780 and \$900 respectively for Week 4. Income tax is charged at 15 per cent and National Insurance at 10 per cent.

Complete the following payroll sheet to calculate the net pay for each of the employees. Show all working.

York Sugar Factory — Payroll Sheet					
Week 4					
Name	Gross Pay (\$)	Income Tax (\$)	National Insurance (\$)	Total Deduction (\$)	Net Pay (\$)
Tom Brown	780				
Joan Gray	900				
Total					

(5 marks)