**Activity 4.1.3 – Calculating Payroll**

Purpose: Demonstrate skill in calculating total hours worked using time cards.

Have students use spreadsheet software to create a spreadsheet to calculate payroll. Demonstrate the formulas. Emphasize learning the formulas in the comments in the spreadsheet.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Employee Name | Hours Worked | Wage Per Hour | Overtime Rate | Regular Hours | Overtime Hours |
| Mullins, Mary | 42 | 6.95 | 10.43 | 40.00 | 2.00 |
| Maynard, Mark | 35 | 12.50 | 18.75 | 35.00 | 0.00 |
| Jameson, James | 45 | 9.00 | 13.50 | 40.00 | 5.00 |
| Mitchell, Mitch | 25 | 5.60 | 8.40 | 25.00 | 0.00 |
| Driggers, Donals | 40 | 7.70 | 11.55 | 40.00 | 0.00 |
| Broadway, Bridget | 42 | 6.20 | 9.30 | 40.00 | 2.00 |
| Kelly, Karin | 50 | 13.50 | 20.25 | 40.00 | 10.00 |
| Samuels, Sally | 36 | 10.00 | 15.00 | 36.00 | 0.00 |
| Strickland, Shawn |  |  |  |  |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Employee Name | Regular Earnings | Overtime Earnings | Gross Earnings | FICA | FIT Tax |
| Mullins, Mary | 278.00 | 20.85 | 298.85 |  |  |
| Maynard, Mark | 437.50 | 0.00 | 437.50 | 39.38 |  |
| Jameson, James | 360.00 | 67.50 | 427.50 |  |  |
| Mitchell, Mitch | 140.00 | 0.00 | 140.00 |  |  |
| Driggers, Donals | 308.00 | 0.00 | 308.00 |  |  |
| Broadway, Bridget | 248.00 | 18.60 | 266.60 |  |  |
| Kelly, Karin | 540.00 | 202.50 | 742.50 |  |  |
| Samuels, Sally | 360.00 | 0.00 | 360.00 |  |  |
| Strickland, Shawn |  |  | 400.00 |  | 26.00 |

|  |  |  |
| --- | --- | --- |
| Employee Name | Total Deduction | Net Pay |
| Mullins, Mary |  | 298.85 |
| Maynard, Mark |  |  |
| Jameson, James |  |  |
| Mitchell, Mitch |  |  |
| Driggers, Donals |  |  |
| Broadway, Bridget | 39.00 | 227.60 |
| Kelly, Karin |  |  |
| Samuels, Sally |  |  |
| Strickland, Shawn |  |  |