

## Review: Wages, Overtime, Income, Deductions

### Multiple Choice

*Identify the choice that best completes the statement or answers the question.*

1. Nadia receives an annual salary of \$34000.00. What is her average monthly income?
2. Julia receives an annual salary of \$32500.00. What is her average weekly income?
3. Jung receives an annual salary of \$37000.00. What is his average biweekly income?
4. Kai receives an annual salary of \$41500.00. What is his average semi-monthly income?
5. Katarina earns \$14.60/hour for regular hours of work. She is paid time and a half for overtime work. What is her overtime rate of pay?
6. Gwen works as a home care nurse. She receives an hourly wage of \$21.96 for hours worked Monday to Friday. On the weekends she earns time and a half.  
  
Gwen works Tuesday to Saturday, for 12 hours a day. Calculate her weekly earnings.
7. Victor works as an office assistant for a large paper manufacturing company. He earns a salary of \$29250.00/year. How much more will he receive per paycheque if he chooses to be paid semi-monthly instead of biweekly?

8. Luis works as a journeyman carpenter. His hours for one week are listed in the table below. If he works more than 35 hours in a week, he is paid time and a half for every additional hour. His regular pay is paid \$16.30/hour. Calculate his earnings for the week.

Time card: Luis			
Day	Start Time	End Time	Hours Worked
Monday	6:00	17:00	
Tuesday	7:45	17:00	
Wednesday	7:00	17:45	
Thursday	7:00	17:45	
Friday	6:30	15:15	
Saturday	6:30	14:30	
Sunday			

9. Bruce is a used car salesman. He is paid a commission of 8% of his total sales each month. How much will he earn if in one month, he sells:
- 1 car worth \$6000;
  - 4 cars worth \$5009.00 each;
  - 4 cars worth \$4849.00 each;
  - 2 cars worth \$3349.00.
10. Ricardo earns a commission on all the sales he makes for A+ Computers. If he makes sales totalling \$1450.00 one week and takes home \$170.00, what is his rate of commission?
11. Hugo assembles motherboards for a computer manufacturer. He is paid \$7.00/board he completes. If he completes 15 boards a day for 6 days, how much does he earn that week?
12. Jessica waits tables as a part-time job. She earns \$8.45/hour plus tips. She works 3 shifts, each 5 hours long, in one week. On average, her total sales were \$570.00 per night. If all her customers left a 15% tip, how much did she earn that week?

3. Amir works as a print shop manager. He receives a yearly salary of \$43250.00. After his first year, he receives a 2.5% bonus for providing excellent customer service. What were his total earnings for the year?
  
14. Monica has taken a new job in the Northwest Territories. Her annual salary is \$52500.00. She received a travel allowance to help her move from Alberta and visit her family for the holidays. If her allowance is 7% of her salary, how much will she earn that year?
  
15. Jason works as a customer service representative for a credit union. At the end of every year, employees receive a performance evaluation. Jason receives a bonus of 2.8% of his salary if he has a satisfactory evaluation. If Jason earns a salary of \$44700.00/year, how much will his bonus be, assuming he has a good evaluation?
  
16. Leonard works at a paper mill. He earns a salary of \$48975.00/year. At the end of every year, employees receive a performance evaluation. Leonard receives a bonus of \$2056.95 after his evaluation for excellent job performance. What percentage of Leonard's salary was his bonus?
  
17. Jasmine works as a nurse. Employees receive a shift premium of \$5/hour for hours worked between 10:00 pm and 6:00 am. If her regular pay is \$22.00/h, how much did Jasmine earn last week? Last week, Jasmine worked the following hours:
  - Monday: 8:00 am to 3:00 pm
  - Tuesday: 12:00 pm to 9:00 pm
  - Wednesday: 12:00 pm to 8:00 pm
  - Thursday: 2:00 pm to 12:00 am
  - Friday: 8:00 pm to 5:00 am
  
18. David makes \$14.20 an hour and he is paid time and a half for any hours over 40 in a week. One week last month his gross income was \$727.75. How many overtime hours did he work?

19. Jeremy runs a painting business. For one painting job he used \$350 of paint, \$45 of brushes, rollers and drop sheets, and he has an employee that he pays \$12.00 an hour. If the job took 12 hours for Jeremy and his employee to complete, and Jeremy charged the customer \$644 for the job, how much did Jeremy make per hour?
20. If you earn a gross income of \$4096.00/month and you have \$1474.56 deducted from your monthly paycheck, what percentage of your wages is being deducted?
21. If you have 26% deducted from your weekly wage of \$724.00, what is your net annual income?
22. What percentage is being deducted from your wages if you earn \$802.00/week and pay \$39.70 for CPP, \$13.87 for EI, \$78.60 for federal tax, and \$29.67 for provincial tax?
23. Bayani has a gross biweekly income of \$1100.00. His net biweekly income is \$847.35. What percentage of his gross income goes to deductions?
24. If your CPP contribution rate is 4.95% and your salary is \$1235.00 every two weeks, how much will be deducted from your paycheck for CPP?
25. Ines has a biweekly gross income of \$2103.12. Her before-tax deductions include a short-term disability premium of 0.6%, union dues of 2.5%, and a pension deduction of 3.5%. What is her taxable income?
26. Andy's taxable income is \$3556.25/month. He pays federal tax at a rate of 10.4%, provincial tax at a rate of 7.0%, CPP at 4.95%, and EI at 1.73%. What is his net income?