

Net Pay

1. Leigh repairs computers. The following appears on her monthly payslip.

Basic pay: £1425, Overtime: £85, Bonus: £35.

(a) Find Leigh's gross pay for the month.

She has deductions of £226.09 for Income Tax, £92.70 for her pension and £126.57 for National Insurance.

(b) Calculate her total deductions.

(c) Calculate her net pay.

Name	Employee No.	Week No.	Tax Code	NI Number
Margaret Gordon	347419	27	356L	D4252 E
Basic Pay	Overtime	Bonus	Extra Payment	Gross Pay
£403.25	£0.00	£60.00	£8.00	
Nat. Insurance	Income Tax	Pension	Other	Total Deductions
£34	£62.40	£22.54	£10.00	
				Net Pay

2. Calculate Margaret's

(a) Gross Pay
 (b) Total deductions
 (c) Net pay

Name	Employee No.	Month	Tax Code	NI Number
Christopher McKie	313487	4	525H	YX3541 T
Basic Pay	Overtime	Bonus	Extra Payment	Gross Pay
£1425.50	£110.00	£80.20	—	
Nat. Insurance	Income Tax	Pension	Other	Total Deductions
£121.10	£221.54	£72		
				Net Pay

3. Calculate Christopher's

(a) Gross Pay
 (b) Total Deductions
 (c) Net Pay

Name	Employee No.	Month	Tax Code	NI Number
Mark Keen	574815	6	527H	YX2147L
Basic Pay	Overtime	Bonus	Extra Payment	Gross Pay
£2340	£400.00	—	—	
Nat. Insurance	Income Tax	Pension	Other	Total Deductions
£230	£420	?	—	
				Net Pay
				£1990

4. (a) Use Mark's payslip to calculate his total deductions.
 (b) Use your answer to part (a) to find his pension contribution.
5. Angela worked the following hours during a week in March. She is contracted to work 24 hours per week. Any hours over this is overtime paid at double time.

Monday	9 am to 3 pm
Tuesday	8 am to 5 pm
Wednesday	9 am to 4 pm
Thursday	7 am to 12 Noon
Friday	10pm to 12pm

She earns £9.50 per hour.

- (a) Calculate her gross pay for the week.
- (b) If her total tax and NI deductions are £48.75, calculate her net pay.

Angela decides to start paying money towards her pension. She now pays 6% of her gross pay towards this.

- (c) Calculate her new net pay.