

1. Brian Williams is a salaried employee who earns \$95,256 and is paid monthly. What is his pay each payroll period?

$$\frac{\$95,256}{12} = \$7938$$

5. Melanie Michael has a salaried job. She earns \$425 a week. One week she worked 46 hours. Find her gross earnings for the week.

$$\$425$$

NO Overtime!

9. Susan Wood worked 52 hours in a week. She was paid at the hourly rate of \$6.50 with time and a half for overtime. Find her gross earnings.

$$40(6.50) + (1.5)(12)(6.50) = \$377$$

2. Arsella Gallagher earns a salary of \$63,552 and is paid semimonthly. What is her gross salary for each pay period?

$$\frac{\$63,552}{24} = \$2648$$

6. Fran Coley earns \$896 biweekly on a salaried job. If she works 89 hours in one pay period, how much does she earn?

$$\$896$$

NO O.T.

10. Leslie Jenkins worked a total of 58 hours in one week. Of these hours, he was paid for 8 hours at the overtime rate of 1.5 times his hourly wage, and for 10 hours at the holiday overtime rate of 2 times his hourly wage. Find his gross earnings for the week if his hourly wage is \$14.95.

$$40(14.95) + 8(1.5)(14.95) + (10)(2)(14.95) = \$1076.40$$

11. Ronald James is paid 1.5 times his hourly wage for all hours worked in a week exceeding 40. He worked 52 hours and earns \$8.50 per hour. Calculate his gross pay.

$$40(8.50) + 12(1.5)(8.50) = \$4193$$

Find the gross earnings of each employee in Table 6-1. Use a 40-hour regular week and 1.5 times regular rate for overtime.

$$40(8.45) + 16(12.675) = \$540.80$$

Table 6-1

Employee	Hours Worked							Hourly Wage	Regular Hours	Regular Pay	Overtime Hours	Overtime Pay	Gross Pay
	M	T	W	T	F	S	S						
13. Allen, H.	8	9	8	7	10	4	0	\$9.86					
14. Brown, J.	4	6	8	9	9	5	0	\$10.43					
15. Pick, J.	8	8	8	8	8	4	0	\$9.87					
16. Sayer, C.	9	10	8	9	11	9	0	\$8.45	40	8.45	16	12.675	\$540.80
17. Lovet, L.	8	8	8	8	0	0	0	\$7.15					
18. Stacy, C.	8	8	8	8	8	0	0	\$8.21					

$$12.675 = 1.5(8.45)$$

Complete the payroll records (Table 6-2) for employees who earn time and a half for more than 40 hours on Monday through Friday, time and a half on Saturday, and double time on Sunday.

Table 6-2

Employee	Hours Worked							Regular Hours	Hourly Wage	Regular Pay	Time and a Half Hours	Time and a Half Pay	Double Time Hours	Double Time Pay	Gross Earnings
	M	T	W	T	F	S	S								
19. Mitze, A.	8	8	4	3	8	2	4		\$8.00						
20. James, Q.	8	8	8	8	8	0	4		\$11.38	11.38	0	17.07	4	22.76	546.24
21. Adams, A.	5	6	8	11	10	9	5		\$9.75						
22. Smith, M.	8	8	8	8	8	8	8		\$12.17						

$$40(11.38) + 4(22.76)$$

23. For sewing buttons on shirts, employees are paid \$0.20 a shirt. Marty Hughes completes an average of 500 shirts a day. Find her average gross weekly earnings for a five-day week.

$$(.20)(500)(5) = \$500$$

Use the Widgets International differential piece rates to find the gross weekly earnings for employees who twisted the number of widgets in a week.

Widgets per Week	Pay Per Widget
1-150	\$2.60
151-300	\$2.82
301 and over	\$2.99

25. 148 widgets

$$148(2.60)$$
$$\$384.80$$

28. 325 widgets

$$150(2.60) + 150(2.82) + 25(2.99)$$
$$\$887.75$$