Apprenticeship and Workplace Mathematics 10

Module 4 Blackline Masters

This blackline master package, which includes all section assignments, as well as selected worksheets, activities, and other materials for teachers to make their own overhead transparencies or photocopies, is designed to accompany Open School BC's *AWM 10* course. BC teachers, instructional designers, graphic artists, and multimedia experts developed the course and blackline masters.

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Module 4 Section 1—Lesson A: Unit Prices

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
How are unit prices calculated?			
How do you determine the best buy if unit price, quality and quantity are all factors you must consider?			
How do retailers express the price of items they wish to promote?			

Module 4 Section 1—Lesson B: Price Increases and Decreases

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
QUESTIONS How are percentages used to calculate discounts and markups?			

Module 4 Section 1—Lesson C: Currency Exchange

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
What are currency exchange rates?			
What is the difference between the selling rate and the buying rate when exchanging currencies?			
How are exchange rates used to convert between the Canadian dollar and foreign currencies?			

Section 1 Assignment Part 1: Unit Prices

Instructions: Please show all your work. You may use your AWM 10 Data Pages. (16 marks)

- At Mila's health-foods store, 500-mg tablets of vitamin C are sold in two sizes of container. The 200-tablet container sells for \$8.99 and the 500-tablet container sells for \$18.99.
 - a. Determine the unit cost in cents per tablet for each container size. Round your answer to the nearest tenth of a cent. (4 marks)

b. Based on unit price alone, which container is the better buy? (1 mark)

c. Why might someone buy the container with the higher unit price? (1 mark) Lean ground beef is advertized at \$1.78 per pound. What is the price per kilogram? (2 marks)

 Liquid hand soap in the 221-mL size sells for \$1.99 and for \$2.49 in the 277-mL size. You work in the store and are responsible for placing the unit price in cents per
 100 mL on the shelves next to these products

100 mL on the shelves next to these products.

a. Calculate the unit price of each. Round to the nearest tenth of a cent. (4 marks)

Student No.

b. Based on unit price alone, which is the better buy? (1 mark)

- 4. Turkey breast sliced meat sells for \$1.89/100 g.
 - a. What is the price per kilogram? (1 mark)

b. What is the price per pound? (2 marks)

Section 1 Assignment Part 2: Price Increases and Decreases

Instructions: Please show all your work. You may use your AWM 10 Data Pages. (15 marks)

 Snow tires the size Steve's mother needs are regularly \$199.00 each. If she purchases them this week, she will get all four tires for the price of three. Steve knows that, at the local building centre, the same tires are regularly \$209.00 apiece, but they are on sale right now for 30% off. Which is the better buy? (4 marks)

- 2. The wholesale price of a popular video game is \$15.00. The wholesale price is marked up 80%.
 - a. What is the dollar markup? (2 marks)

b. What is the selling price? (1 mark)

- 3. A dress shop has discounted all its winter fashions by 40%. A down jacket regularly sells for \$249.99.
 - a. What is the dollar discount? (2 marks)

- b. What is the discounted price? (1 mark)
- 4. A used car, which is listed for \$7000.00, is discounted \$1050.00. What is the percent discount?
 (2 marks)

5. A jewellery box was purchased wholesale for \$90.00. It is listed for sale at \$149.99. What is the percent markup? Round to the nearest tenth of a percent. (3 marks)

Your Name: _____

Student No.

Section 1 Assignment Part 3: Currency Exchange

Instructions: Please show all your work. You may use your AWM 10 Data Pages. (14 marks)

 Anna plans to change 200 CAD into American dollars at the bank. "I wonder," she thinks, "If I didn't spend a cent and just used my bank card whether I'd get the full 200.00 CAD back when I return to Canada?" How much would she get back? (5 marks)

Country	Currency Name/	Rate Bank Will	Rate Bank Will
	Currency Code	Buy From You:	Sell To You:
United States	Dollar (USD)	1.0303	1.0855

2. Jasper is travelling to Singapore. He is at the bank to exchange 1200 CAD into Singapore dollars. How much will Jasper receive? Round to two decimal places. (3 marks)

Country	Currency Name/	Rate Bank Will	Rate Bank Will
	Currency Code	Buy From You:	Sell To You:
Singapore	Dollar (SGD)	0.7058	0.8089

3. Calculate the amount of money you would receive in Canadian dollars if you sold 500 Swiss francs to a bank? (2 marks)

Country	Currency Name/	Rate Bank Will	Rate Bank Will
	Currency Code	Buy From You:	Sell To You:
Switzerland	Franc (CHF)	0.9612	1.0434

4. You have just accepted a job in London, England. You will be paid £2100.00 per month. What is this amount in Canadian dollars? If you can, go to the Bank of Canada website you used during Lesson C and use the nominal exchange rate on the day you do this assignment. If you don't have Internet access, use the exchange rate listed in the table in Lesson C and calculate the amount. (1 mark)

 A On May 1, 2000, the exchange rate between Canadian and US dollars was \$1.00 CAD = \$0.6765 USD. On that date what was \$8000.00 USD worth? (3 marks)

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Section 1 Assignment Part 4: Multiple Choice Section Review

Instructions:

Please complete the first five questions without a calculator. You may use your AWM 10 Data Pages. Each question is worth 1 mark. (**Total 15 marks**)

- 1. Which is the better buy: a dozen oranges for \$1.20 of \$0.15 per orange?
 - a. \$0.15 per orange
 - b. A dozen oranges for \$1.20
 - c. They both have the same unit rate
 - d. It depends on how much will be charged in taxes
- 2. A 10 kg bag of sugar costs \$18. A 500 g box of sugar cubes costs \$2.50. A restaurant owner is considering which packaging he should buy for customers to use in their tea and coffee. Which of the following statements is true?

	The unit price of bagged sugar is \$1.80/kg, and the unit price of sugar cubes is \$5.00/kg.
	Loose sugar can be put into glass pouring jars that takes up less space on the counter than boxed sugar cubes that take up more space.
	In order to get 10 kg of boxed sugar, the owner would need to spend \$25.00.

- a. Ill only
- b. I and II only
- c. II and III only
- d. I, II and III
- 3. One summer, the cost of bananas was \$0.50/lb. The next summer that cost was \$0.60/lb. What was the percent increase?
 - a. 20%
 - b. 25%
 - c. 50%
 - d. 100%

Refer to this table for Questions 4 and 5.

Canadian Bank Foreign Exchange Rates for Buying and Selling (cash rates for June 28, 2009)

Country	CurrencyName/ Currency Code	Buying Rate	Selling Rate
Australia	Dollar (AUD)	0.8788	0 .9926
Brazil	Real (BRL)	0.5046	0.6578
Canada	Dollar (CAD)		
Cayman Is .	Dollar (KYD)	1.2568	1.5000
Euro	Euro (EUR)	1.5552	1.6877
France	Franc (FRF)	0.2222	Refer to Euro
Great Britain	Pound (GBP)	1.8413	1.9681
Hong Kong	Dollar (HKD)	0.1389	0.1597
India	Rupee (INR)	0.01964	0.03034
Indonesia	Rupiah (IDR)	0.000089	0.000130
Israel	Shekel, New (ILS)	0.2554	0.3241
Japan	Yan (JPY)	0.011647	0.012579
Mexico	Peso (MXN)	0.0760	0.0927
Philippines	Peso (PHP)	0.02084	0.02839
Saudi Arabia	Riyal (SAR)	0.2734	0 .3338
South Africa	Rand (ZAR)	0.1233	0.1598
South Korea	Won (KRW)	0.000774	0.001050
Switzerland	Franc (CHF)	1.0213	1.1085
United States	Dollar (USD)	1.1210	1.1810

- 4. A customer wants to exchange 200 Canadian (CAD) for rupees (INR). How should the clerk at the bank calculate the number of INR to give him?
 - a. Use 0.01964, since the customer is buying INR, and divide 200 by 0.01964.
 - b. Use 0.01964, since the customer is buying INR, and multiply this amount by 200.
 - c. Use 0.03034, since the bank is selling INR, and divide 200 by 0.03034.
 - d. Use 0.03034, since the bank is selling INR, and multiply this amount by 200.
- 5. Stella wants to exchange 300 CAD for Cayman Island dollars (KYD). How many KYD will she get?
 - a. 200
 - b. 360
 - c. 450
 - d. 550

You may use a calculator for the remaining questions if you need one.

6. Organize the items below from lowest to highest unit price.

I	500 grams for \$0.90
П	2 kg for \$3.99
III	2.5 kg for \$4.25

- a. I, III, II
- b. II, I, III
- c. II, III, I
- d. III, I, II
- 7. A teaching supply store sells scientific calculators in boxes of 6 for \$74.95. A small local store sells identical calculators for \$12.99. Susan has a budget of \$650 and has 50 students. Where should she buy the calculators and why?
 - a. at the local store because the unit price is lower
 - b. at the teaching supply store because the unit price is lower
 - c. at the local store because she won't go over budget with the purchase of 50 calculators
 - d. at the teaching supply store because she will have extra calculators for the following year
- The cost of 6 deluxe hot dog buns is \$2.99 and the cost of 1 dozen tofu wieners is \$3.98. Determine the price per serving (1 bun + 1 weiner).
 - a. \$0.50
 - b. \$0.58
 - c. \$0.83
 - d. \$1.16
- 9. A hockey jersey originally priced at \$119.99 is reduced to \$84.99. Calculate the percent decrease in price.
 - a. 29%
 - b. 38%
 - c. 41%

- d. 71%
- 10. Janice needs to exchange some money from Canadian dollars into European euros. Before heading to the bank, she checked the rates online. She found the rate to be 1 CAD = 0.74 EUR. However, at the bank, the teller offered her a rate of 1 CAD = 0.71 EUR. Which of the following explains the difference in rates?
 - a. The online rate was a buy exchange rate, meaning a small fee is included.
 - b. The online rate was a nominal exchange rate meaning that no fees are included.
 - c. The bank rate was a buy exchange rate, meaning that no fees are included.
 - d. The bank rate was a nominal exchange rate meaning a small fee is included.
- 11. For the end of the school year's party, Marty and Vincent bought soda pop.

Marty

Vincent

2L for \$2.48

12 – 355 mL cans for \$6.99

Which purchase was better and by how much?

- a. Marty by \$0.40/L
- b. Vincent by \$0.66/L
- c. Marty by \$4.51
- d. Both purchases are equal
- 12. Marnie works 30 hours a week and earns \$12.50 an hour. Her manager gives Marnie a 7% raise. What will be Marnie's new hourly rate?
 - a. \$19.50
 - b. \$13.38
 - c. \$5.50
 - d. \$0.88
- In 2008 the starting wage for a barista in the States was 8.50 USD per hour. At the same period the starting wage for a barista was 5.35 GBP per hour in London, England. Calculate the difference between the two wages.
 (1.000 USD = 0.6049 GBP)

- a. 0.34 USD
- b. 3.15 USD
- c. 5.21 USD
- d. 5.26 USD
- 14. A Canadian audio engineer hires an editor from Hong Kong who charges 334 dollars per hour. Use the table to determine the editor's hourly rate in Canadian dollars.

ISO-Code	Country (Currency)	Units per 1 CAD	CAD per 1 Unit
DKK	Denmark (Krone)	5.0025	0.1999
EUR	Europe (Euro)	0.6705	1.4914
FJD	FIJI Island (Dollar)	1.5526	0.6441
GHS	Ghana (Cedi)	1.0939	0.9142
НКД	Hong Kong (Dollar)	7.3213	0.1366

- a. \$45.62
- b. \$73.21
- c. \$2445
- d. insufficient information
- 15. In 2008, Sasha was traveling from Aberdeen, Scotland to Toronto, Canada. She changed her 545.45 British pounds (GBP) to Canadian dollars (CAD) upon her arrival. How many Canadian dollars did she receive? (1 CAD = 0.635 635 GBP)
 - a. 346.71
 - b. 765.00
 - c. 858.12
 - d. 1200.00

Module 4 Section 2—Lesson A: Salaries and Wages

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
What are wages and salaries, and what are the jobs that commonly involve these ways of earning income?			
What are the advantages and disadvantages of wages and salaries?			
How is gross pay calculated from regular and overtime rates of pay?			

Module 4 Section 2—Lesson B: Tips and Commissions

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
What occupations involve tips and commissions?			
How do you factor in tips or commissions to calculate gross pay?			
What are the advantages and disadvantages of earning all or part of your income through commission or tips?			

Module 4 Section 2—Lesson C: Piecework and Contracts

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
How do some people earn income through piecework, custom work, contracts, or self-employment?			
What are the advantages and disadvantages of earning all or part of your income through these alternative methods?			

Module 4 Section 2—Lesson D: Deductions and Net Pay

ESSENTIAL QUESTIONS	Before the Lesson: What I Know	After the Lesson: What I Learned	Examples
What is net pay, and how is it calculated?			
How are Canada Pension Plan, Employment Insurance, and income tax deductions calculated?			

Section 2 Assignment Part 1: Salaries and Wages

Instructions: Please show all your work. You may use your AWM 10 Data Pages.

 Randy is a plumber. At his current job, his wage is \$35.00 per hour for an eight-hour shift. Randy is paid time-and-a-half in overtime if his shift is longer than eight hours. On Friday Randy worked a ten-hour shift. What was his gross pay for Friday? (3 marks)

 Rose works in the housekeeping department at a local motel. Her regular wages are \$10.50/h. She receives time-and-a-half in overtime if her shift is longer than 8 h or if she works longer than 44 h in a week. The following time sheet contains at least one error. Correct all errors and calculate Rose's gross pay. (4 marks)

Rose Trahan	Мо	Tu	We	Th	Fr	Sa	Total
Regular Hours	8.00	6:00	8.00	7.50	8.00	8.00	45.50
Overtime Hours	0.50		0.75				1.25

3. Sybil works at an auto lube shop. She uses her employee card to activate the time clock that records her hours. The following time-clock record shows Sybil's time in and out in hours and minutes.

Friday, March 13, 2011	Time In	Time Out
АМ	8:07	
		12:02
PM	1:10	
		5:02

a. How long did Sybil work on Friday? (2 marks)

 What was Sybil's total time in hours, rounded to two decimal places? (1 mark)

- 4. Beth Kowalchuk is a teacher. Her annual salary is \$57 624. What is Beth's monthly salary? (1 mark)
- 5. Garth is paid a shift differential of 10% for the night shift. What would Garth's hourly wages at night be if his regular wage is \$9.80/h? (2 marks)

 Would you rather be paid a wage or salary? Give at least two reasons for your answer. (1 mark)

Section 2 Assignment Part 1: Salaries and Wages

Instructions: Please show all your work. You may use your AWM 10 Data Pages.

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 Would you rather be paid a wage or salary? Give at least two reasons for your answer. (1 mark)

Section 2 Assignment Part 3: Piecework and Contracts

Instructions: Please show all your work. You may use your AWM 10 Data Pages.

 Saggiak is an Inuit artist. He has taken a custom order for a carving he estimates will take him 40 h to complete. If Saggiak would like to earn at least \$20.00/h for his work, what should he charge the customer? (2 marks)

 Alex is a self-employed roofer. A homeowner has asked Alex for an estimate on shingling his roof. Alex estimates that the shingles and other materials will cost him \$480.00. The cost to Alex of disposing the homeowner's old shingles in a landfill will be \$100.00.

Alex knows from experience that he and two employees can strip the old shingles and install the new shingles on a roof that size in 8 h. If Alex's employees earn \$12.00/h, how much should Alex bid if he wants to earn \$50.00/h for himself? (3 marks)

- 3. In the Lesson C Explore you looked at the advantages and disadvantages of piecework.
 - a. State two reasons why piecework might be an advantage to an employer? (1 mark)

State two reasons why piecework might be a disadvantage to an employee? (1 mark)

 Perry is considering working as a tree planter. The company he would like to work for pays \$0.125/seedling planted. In a 10-h day, the company suggests he may be able to plant 1200 trees. What would Perry's earnings be per hour? (2 marks)

 Knowing the advantages and disadvantages of self-employment, would you prefer to be self-employed or to work for someone else? Justify your answer. (2 marks)

Section 2 Assignment Part 4: Deductions and Net Pay

Instructions: Please show all your work. You may use your AWM 10 Data Pages.

- 1. What is net pay? (1 mark)
- In 2010, Employment Insurance premiums were 1.73% of earnings in provinces other than Québec. Maximum insurable earnings were \$43 200.00. Corrine worked in British Columbia. If Corinne earned an annual salary of \$38 000.00, what would the EI premiums deducted from her monthly pay cheque be? (2 marks)

In 2010, for employees in Nunavut, Canada Pension Plan contributions were 4.95% of contributory earnings. Contributory earnings were \$3500.00 less than gross earnings. Maximum contributory earnings were \$47 200.00. Rany was an employee who worked in Nunavut in 2010. His annual salary was \$46 000.00. He was paid semimonthly. What were Rany's semimonthly CPP contributions? (3 marks)

4. Tia is an employee in Alberta. Her annual salary is \$60 000.00. She is paid monthly. Each month she has \$200.00 in RRSP contributions deducted from her paycheque. Also deducted are \$400.00 in company retirement-plan contributions, \$100.00 in union dues, \$75.00 in medical-plan premiums, and \$50.00 in charitable contributions. What is Tia's monthly taxable income? (2 marks)

Use the tables provided in your AWM 10 data Pages to answer Questions 5-7.

- 5. Arvand earns \$21 586.00 annually. What is his annual
 - a. CPP contribution? (1 mark)
 - b. El contribution? (1 mark)
- 6. Kallen works in BC and is paid biweekly. Her gross pay is \$783.20 and she is assigned as Claim Code 1. Determine the total income tax that she pays biweekly. (2 marks)

- 7. Garrett earns an hourly wage of \$17.50 and works 22 hours per week.
 - a. Determine Garrett's weekly net pay. Use Claim Code 1. (3 marks)

b. If Garrett received a raise of \$1.00/hour what would be his weekly net pay? (3 marks)

c. Did Garrett's weekly net pay increase by the same percentage as his raise? Explain.
 (2 marks)

Section 2 Assignment Part 5: Multiple Choice Section Review

Instructions:

Please complete without a protractor. Please complete the first five questions without a calculator. You may use your AWM 10 Data Pages. Each question is worth 1 mark. (Total 15 marks)

1. Calculate the total number of hours and minutes James worked the week of November 14.

Name: James Week: November 14		
Day Hours Worked		
Monday	5.0	
Tuesday	4.5	
Wednesday	6.5	
Thursday	4.25	
Friday	5.0	

- a. 24 hours 35 minutes
- b. 24 hours 80 minutes
- c. 25 hours 15 minutes
- d. 25 hours 25 minutes
- 2. Miranda earns a 15% commission on her total sales. One week her sales totaled \$3800. What was her total commission?
 - a. \$190
 - b. \$380
 - c. \$420
 - d. \$570
- 3. In which situation would earning a salary provide more income for the employee compared to straight commission?
 - a. The employee selling the product is a good salesperson.
 - b. The employee selling the product is an inexperienced salesperson.
 - c. The product being sold is easy to sell.

- d. The product being sold has a large target market.
- 4. Determine the total tax deductions (Federal and Provincial) for an employee whose weekly gross pay is \$412.56. Use claim code 1.
 - a. \$31.70
 - b. \$40.85
 - c. \$60.85
 - d. \$70.00
- 5. Jean-Claude's gross pay is \$410.12 weekly. His deductions are 23%. Which calculation will give you the amount that is deducted weekly from his pay?
 - a. (\$410.12)(0.023)
 - b. (\$410.12)(0.23)
 - c. \$410.12 (\$410.12)(0.023)
 - d. \$410.12 (\$410.12)(0.23)

You may use a calculator for the remaining questions if you need one.

6. Lisbeth is deciding between two jobs.

Job 1: work in a retail store for \$1250 per month.

Job 2: go tree planting and earn 11¢ per tree planted.

What is the fewest number of trees she would need to plant per month to exceed the retail store salary?

- a. 114
- b. 1380
- c. 11 364
- d. 13 750
- 7. Adrian earns \$11.60 per hour and is paid time and a half for any hours worked over 40 within one week. One week last month his gross income was \$603.20. How many overtime hours did Adrian work?
 - a. 8
 - b. 12

- c. 35
- d. 52
- 8. A waiter earns \$8.00 per hour and must give 10% of his tips to the kitchen staff. He worked 8 hours last Saturday and made \$268 in tips. What was his gross pay for the shift?
 - a. \$90.80
 - b. \$241.20
 - c. \$305.20
 - d. \$332.00
- 9. A sales associate earns \$12.75 per hour and receives a 3% commission on all sales. The calculation below was used by a payroll clerk to find the gross earnings of an associate who worked 40 hours one week with sales of \$9500. Identify where the error was made in the calculation.

- a. I
- b. II
- c. III
- d. IV
- 10. Julie's new employer gives her a choice of two different methods of earning income.

Method 1:

- 5% commission on monthly sales up to \$25 000
- 10% commission on sales greater than \$25 000

Method 2:

- a wage of \$22 per hour for the first 150 hours
- \$24 per hour for more than 150 hours

She worked 162 hours last month and had total sales of \$33 000. Identify which method would pay her the most and what her income would be.

- a. Method 1, \$2050
- b. Method 1, \$3300
- c. Method 2, \$3588
- d. Method 2, \$3888
- 11. Jesse runs a painting business. He received \$10 000 from a client for a job. The job had the following costs:
 - supplies \$1200
 - paint \$3400
 - 4 employees earning \$11/hr

It took 36 hours to complete the job. How much money was left for Jesse?

- a. \$1584
- b. \$3816
- c. \$6184
- d. \$8416
- 12. Sylvia typically works 30 hours per week and earns \$12.50 per hour. The manager offered Sylvia a 7% raise. What will be Sylvia's new hourly rate?
 - a. \$0.88
 - b. \$1.00
 - c. \$13.38
 - d. \$13.50
- 13. Aaron sells sporting goods and earns either \$419.13 per week or $9\frac{1}{2}\%$ commission

on his total weekly sales, whichever is greater. Given his sales were \$4276.84, calculate Aaron's gross pay for the week.

- a. \$406.30
- b. \$419.13
- c. \$825.43
- d. \$4063.00
- 14. An employee has an annual income of \$18 991.44 and is assigned claim code 1. Calculate his total weekly deductions and taxes.

- a. \$21.07
- b. \$21.35
- c. \$40.52
- d. \$42.42
- 15. Coral earns an hourly wage of \$10.25 and works 40 hours per week. She is assigned claim code 1 and is paid every two weeks. Calculate her bi-weekly net pay.
 - a. \$55.05
 - b. \$110.10
 - c. \$354.95
 - d. \$709.90

Canadian Minimum Wages (as of July 1, 2010)

As of February 1, 2010, for Adult Workers, the following minimum wages were in effect in Canada:

Province/Territory	Minimum Hourly Wage
Alberta	\$8.80
British Columbia	\$8.00
Manitoba	\$9.00
New Brunswick	\$8.50
Newfoundland	\$10.00
Northwest Territories	\$8.25
Nova Scotia	\$9.20
Nunavut	\$10.00
Prince Edward Island	\$8.40
Quebec	\$9.50
Ontario	\$10.25
Saskatchewan	\$9.25
Yukon Territory	\$8.93

	Currency Unit	Units per 1 00 CAD	Number of CAD
		onits per 1.00 CAD	per Unit
ARS	Argentina Pesos	3.611 723 7028	0.2768761074
AUD	Australia Dollars	1.068 204 8782	0.9361500030
BMD	Bermuda Dollars	0.941 902 1079	1.061 681 4546
BRL	Brazil Reals	1.7481476561	0.5720340593
CAD	Canada Dollars	1.0000000000	1.0000000000
CLP	Chile Pesos	506.9788095743	0.001 972 4690
CNY	China Yuan Renminbi	6.431 307 6574	0.1554893737
COP	Colombia Pesos	1846.0682388706	0.000 541 6918
CRC	Costa Rica Colones	520.4009146117	0.001 921 5954
DKK	Denmark Kroner	5.0472649501	0.1981271064
DOP	Dominican Republic Pesos	34.0497612004	0.029 368 7816
EGP	Egypt Pounds	5.1390177605	0.194 589 7147
EUR	Euro	0.6779846605	1.4749596242
HKD	Hong Kong Dollars	7.3157058239	0.1366922104
ISK	Iceland Kronur	119.8590466140	0.0083431333
INR	India Rupees	43.431 106 7699	0.0230249716
ILS	Israel New Shekels	3.491 919 7863	0.2863754213
JMD	Jamaican Dollars	84.0423840425	0.011 898 7581
JPY	Japan Yen	85.7674639706	0.0116594330
JOD	Jordan Dinars	0.6678085864	1.4974350740
KES	Kenya Shillings	71.5374622201	0.0139786899
LBP	Lebanon Pounds	1415.2079171116	0.0007066100
MYR	Malaysia Ringgits	3.2184795027	0.3107057227
MXN	Mexico Pesos	12.2184674816	0.081 843 3246
NZD	New Zealand Dollars	1.331 680 1486	0.7509310708
NOK	Norway Kroner	5.5340524056	0.1806994092
PKR	Pakistan Rupees	80.009 364 0737	0.0124985370
PEN	Peru Nuevos Soles	2.6869156931	0.3721739400
PHP	Philippines Pesos	43.2581794920	0.0231170154
PLN	Poland Zlotych	2.7202192604	0.3676174250
RUB	Russia Roubles	28.1420670148	0.0355339926
SAR	Saudi Arabia Riyals	3.5321985428	0.2831097935
ZAR	South Africa Rand	7.0782989702	0.1412768808
SEK	Sweden Kronor	6.8597672485	0.1457775408
CHF	Switzerland Francs	0.9978563900	1.0021482150
ТНВ	Thailand Baht	31.1628303754	0.0320895114
TRY	Turkey Lira	1.4077765262	0.7103400159
GBP	United Kingdom Pounds	0.5927658546	1.687 006 7535
USD	United States Dollars	0.941 902 1079	1.061 681 4546
VEF	Venezuela Bolivares Fuertes	4.0501790639	0.2469026639

Exchange Rates (February 3, 2010)

TABLE OF CONVERSIONS

1 inch	*	2.54 centimetres
1 foot	*	30.5 centimetres
1 foot	≈	0.305 metres
1 foot	=	12 inches
1 yard	=	3 feet
1 yard	~	0.915 metres
1 mile	=	1760 yards
1 mile	~	1.6 kilometres
1 kilogram	~	2.2 pounds
1 litre	~	1.06 US quarts
1 litre	~	0.26 US gallons
1 gallon	~	4 quarts
1 British gallon	*	$\frac{6}{5}$ US gallon

FORMULAE

Temperature
$C = \frac{5}{9}(F - 32)$



GEOMETRIC FORMULAE

Key I	Legend
l = length $w = width$ $b = base$ $h = height$ $s = slant height$ $r = radius$ $d = diameter$	P = perimeter C = circumference A = area SA = surface area V = volume

Geometric Figure	Perimeter	Area				
Rectangle	P = 2l + 2w					
	or	A = lw				
	P = 2(l+w)					
Triangle						
	P = a + b + c	$A = \frac{bh}{2}$				
Circle	$C = \pi d$					
r	or	$A = \pi r^2$				
	$C = 2\pi r$					

Note: Use the value of π programmed in your calculator rather than the approximation of 3.14.

Geometric Figure	Surface Area
Cylinder	$A_{top} = \pi r^2$
r h	$A_{base} = \pi r^2$
	$A_{side} = 2\pi rh$
	$SA = 2\pi r^2 + 2\pi rh$
Sphere	$SA = 4\pi r^2$
(or
	$SA = \pi d^2$
Cone	$A_{side} = \pi rs$
s	$A_{base} = \pi r^2$
h r	$SA = \pi r^2 + \pi rs$
Square-Based Pyramid	$A_{triangle} = \frac{1}{2}bs$ (for each triangle)
	$A_{have} = b^2$
b	$SA = 2bs + b^2$
Rectangular Prism	SA = wh + wh + lw + lw + lh + lh
	or
$l \sim l$	SA = 2(wh + lw + lh)
General Right Prism	SA = the sum of the areas of all the faces
General Pyramid	SA = the sum of the areas of all the faces





Canada Pension Plan Contributions Weekly (52 pay periods a year)

Cotisations au Régime de pensions du Canada Hebdomadaire (52 périodes de paie par année)

Pay Rémuné	/ eration	CPP	Pay Rémunéra	ation	CPP	Pay Rémunér	ration	CPP	Pay Rémuné	CPP	
From - De	To - À	RPC	From - De	To - À	RPC	From - De	To - À	RPC	From - De	To - À	RPC
358.11 -	358.31	14.40	372.66 -	372.85	15.12	387.20 -	387.40	15.84	401.75 -	401.94	16.56
358.32 -	358.51	14.41	372.86 -	373.05	15.13	387.41 -	387.60	15.85	401.95 -	402.14	16.57
358.52 -	358.71	14.42	373.06 -	373.25	15.14	387.61 -	387.80	15.86 15.87	402.15 -	402.35	16.58
358.92 -	359 11	14.43	373.20 -	373.40	15.15	388.01 -	388.20	15.88	402.30 -	402.55	16.60
359.12 -	359.32	14.45	373.67 -	373.86	15.17	388.21 -	388.41	15.89	402.76 -	402.95	16.61
359.33 -	359.52	14.46	373.87 -	374.06	15.18	388.42 -	388.61	15.90	402.96 -	403.15	16.62
359.53 -	359.72	14.47	374.07 -	374.26	15.19	388.62 -	388.81	15.91	403.16 -	403.36	16.63
359.73 -	359.92	14.48	374.27 -	374.47	15.20	388.82 -	389.01	15.92	403.37 -	403.56	16.64
359.93 -	360.12	14.49	374.48 -	374.67	15.21	389.02 -	389.21	15.93	403.57 -	403.76	16.65
360.13 -	360.33	14.50	374.68 -	374.87	15.22	389.22 -	389.42	15.94	403.77 -	403.96	16.66
360.54 -	360.53	14.51	375.08 -	375.27	15.23	389.63	389.02	15.95	403.97 -	404.10	16.68
360.74 -	360.93	14.53	375.28 -	375.48	15.25	389.83 -	390.02	15.97	404.38 -	404.57	16.69
360.94 -	361.13	14.54	375.49 -	375.68	15.26	390.03 -	390.22	15.98	404.58 -	404.77	16.70
361.14 -	361.34	14.55	375.69 -	375.88	15.27	390.23 -	390.43	15.99	404.78 -	404.97	16.71
361.35 -	361.54	14.56	375.89 -	376.08	15.28	390.44 -	390.63	16.00	404.98 -	405.17	16.72
	301.74	14.57	370.09 -	370.20	15.29	390.04 -	390.03	10.01	405.16 -	405.56	10.75
361.75 -	361.94	14.58	376.29 -	376.49	15.30	390.84 -	391.03	16.02	405.39 -	405.58	16.74
362 15 -	362.35	14.59	376.50 -	376.89	15.31	391.04 -	391.23	16.03	405.59 -	405.78	16.75
362.36 -	362.55	14.61	376.90 -	377.09	15.33	391.45 -	391.64	16.05	405.99 -	406.18	16.77
362.56 -	362.75	14.62	377.10 -	377.29	15.34	391.65 -	391.84	16.06	406.19 -	406.39	16.78
362.76 -	362.95	14.63	377.30 -	377.50	15.35	391.85 -	392.04	16.07	406.40 -	406.59	16.79
362.96 -	363.15	14.64	377.51 -	377.70	15.36	392.05 -	392.24	16.08	406.60 -	406.79	16.80
363.37 -	363.56	14.05	377.91 -	378.10	15.37	392.25 -	392.45	16.09	400.80 -	400.99	16.82
363.57	363.76	14.67	378.11	378 31	15.30	302.66	302.85	16.10	407.20	407.10	16.83
363 77 -	363.96	14.67	378.32 -	378.51	15.33	392.86 -	393.05	16.11	407.20 -	407.40	16.84
363.97 -	364.16	14.69	378.52 -	378.71	15.41	393.06 -	393.25	16.13	407.61 -	407.80	16.85
364.17 -	364.37	14.70	378.72 -	378.91	15.42	393.26 -	393.46	16.14	407.81 -	408.00	16.86
364.38 -	364.57	14.71	378.92 -	379.11	15.43	393.47 -	393.66	16.15	408.01 -	408.20	16.87
364.58 -	364.77	14.72	379.12 -	379.32	15.44	393.67 -	393.86	16.16	408.21 -	408.41	16.88
364.78 -	365 17	14.73	379.53 -	379.52	15.45	394.07 -	394.00	16.17	408.42 -	408.01	16.09
365.18 -	365.38	14.75	379.73 -	379.92	15.47	394.27 -	394.47	16.19	408.82 -	409.01	16.91
365 39 -	365 58	14 76	379.93 -	380 12	15 48	394 48 -	394 67	16 20	409.02 -	409 21	16.92
365.59 -	365.78	14.77	380.13 -	380.33	15.49	394.68 -	394.87	16.21	409.22 -	409.42	16.93
365.79 -	365.98	14.78	380.34 -	380.53	15.50	394.88 -	395.07	16.22	409.43 -	409.62	16.94
365.99 -	366.18	14.79	380.54 -	380.73	15.51	395.08 -	395.27	16.23	409.63 -	409.82	16.95
366.19 -	366.39	14.80	380.74 -	380.93	15.52	395.28 -	395.48	16.24 16.25	409.83 -	410.02	16.96
366.60 -	366 79	14.01	381 14 -	381.34	15.55	395.69 -	395.88	16.25	410.03 -	410.22	16.98
366.80 -	366.99	14.83	381.35 -	381.54	15.55	395.89 -	396.08	16.27	410.44 -	410.63	16.99
367.00 -	367.19	14.84	381.55 -	381.74	15.56	396.09 -	396.28	16.28	410.64 -	410.83	17.00
367.20 -	367.40	14.85	381.75 -	381.94	15.57	396.29 -	396.49	16.29	410.84 -	411.03	17.01
367.41 -	367.60	14.86	381.95 -	382.14	15.58	396.50 -	396.69	16.30	411.04 -	411.23	17.02
367.61 -	367.80	14.87	382.15 -	382.35	15.59	396.70 -	396.89	16.31	411.24 -	411.44	17.03
367.81 -	368.00	14.88	382.30 -	382.55	15.60	396.90 -	397.09	16.32	411.45 -	411.64	17.04
368.21 -	368.41	14.90	382.76 -	382.95	15.62	397.30 -	397.50	16.34	411.85 -	412.04	17.06
368.42 -	368.61	14.91	382.96 -	383.15	15.63	397.51 -	397.70	16.35	412.05 -	412.24	17.07
368.62 -	368.81	14.92	383.16 -	383.36	15.64	397.71 -	397.90	16.36	412.25 -	412.45	17.08
368.82 -	369.01	14.93	383.37 -	383.50	15.65	397.91 -	398.10	16.37	412.46 -	412.65	17.09
369.02 -	369.21	14.94	383.57 -	383.76	15.66	398.11 -	398.31	16.38	412.66 -	412.85	17.10
369.22 -	369.42	14.95	383.77 -	383.90	15.67	398.32 -	398.51	16.39	412.80 -	413.05	17.11
369.63 -	369.82	14.90	384.17 -	384.37	15.69	398.72 -	398.91	16.41	413.26 -	413.46	17.12
369.83 -	370.02	14.98	384.38 -	384.57	15.70	398.92 -	399.11	16.42	413.47 -	413.66	17.14
370.03 -	370.22	14.99	384.58 -	384.77	15.71	399.12 -	399.32	16.43	413.67 -	413.86	17.15
370.23 -	370.43	15.00	384.78 -	384.97	15.72	399.33 -	399.52	16.44	413.87 -	414.06	17.16
370.44 -	370.83	15.01	385 18 -	385.38	15.73	399.55 -	399.12	16.45	414.07 -	414.20	17.17
370.84	371 03	15.02	385.30	385 58	15.75	300.03	400.12	16.47	414 49	414 67	17.10
371.04 -	371.03	15.03	385 59 -	385 78	15.75	400 13 -	400.12	16.48	414.68 -	414.87	17.19
371.24 -	371.44	15.05	385.79 -	385.98	15.77	400.34 -	400.53	16.49	414.88 -	415.07	17.21
371.45 -	371.64	15.06	385.99 -	386.18	15.78	400.54 -	400.73	16.50	415.08 -	415.27	17.22
371.65 -	371.84	15.07	386.19 -	386.39	15.79	400.74 -	400.93	16.51	415.28 -	415.48	17.23
372.05 -	372.04	15.08	386.40 -	386.59 386.79	15.80	400.94 - 401.14 -	401.13 401.34	16.52	415.49 -	415.68 415.88	17.24
372.25 -	372.45	15.10	386.80 -	386.99	15.82	401.35 -	401.54	16.54	415.89 -	416.08	17.26
372.46 -	372.65	15.11	387.00 -	387.19	15.83	401.55 -	401.74	16.55	416.09 -	416.28	17.27

Employee's maximum CPP contribution for the year 2009 is \$2,118.60

B-6 La cotisation maximale de l'employé au RPC pour l'année 2009 est de 2 118,60 \$

Employment Insurance Premiums

Cotisations à l'assurance-emploi

Insurable	Earnings		EI	Insurable Earnings		EI	Insurable	e Earnings	EI	Insurabl	EI	
Rémunératio	on assurab	le	premium Cotisation	Rémunératio	on assurable	premium Cotisation	Rémunérati	on assurable	premium Cotisation	Rémunérat	ion assurable	premium Cotisation
From - De	To	- À	d'AE	From - De	To - À	d'AE	From - De	To - À	d'AE	From - De	To - À	d'AE
333.24	- 333	.81	5.77	374.86	- 375.43	6.49	416.48	- 417.05	7.21	458.10	- 458.67	7.93
333.82	- 334	.39	5.78	375.44	- 376.01	6.50	417.06	- 417.63	7.22	458.68	- 459.24	7.94
334.40	- 334	.97	5.79	376.02	- 376.58	6.51 6.52	417.64 418.21	- 418.20 - 418.78	7.23	459.25	- 459.82	7.95
335.55	- 336	.12	5.81	377.17	- 377.74	6.53	418.79	- 419.36	7.25	460.41	- 460.98	7.97
336.13	- 336	.70	5.82	377.75	- 378.32	6.54	419.37	- 419.94	7.26	460.99	- 461.56	7.98
336.71	- 337	.28	5.83	378.33	- 378.90	6.55	419.95	- 420.52	7.27	461.57	- 462.13	7.99
337.29	- 337	.86	5.84	378.91	- 379.47	6.56	420.53	- 421.09	7.28	462.14	- 462.71	8.00
337.87	- 338	.43	5.85	379.48	- 380.05	6.57	421.10	- 421.67	7.29	462.72	- 463.29	8.01
338.44	- 339	.01	5.86	380.06	- 380.63	6.58	421.68	- 422.25	7.30	463.30	- 463.87	8.02
339.02	- 339	17	5.87	380.64	- 381.21	6.59	422.26	- 422.83 - 423.41	7.31	463.88	- 464.45 - 465.02	8.03
340.18	- 340	.75	5.89	381.80	- 382.36	6.61	423.42	- 423.98	7.33	465.03	- 465.60	8.05
340.76	- 341	.32	5.90	382.37	- 382.94	6.62	423.99	- 424.56	7.34	465.61	- 466.18	8.06
341.33	- 341	.90	5.91	382.95	- 383.52	6.63	424.57	- 425.14	7.35	466.19	- 466.76	8.07
341.91	- 342	.48	5.92	383.53	- 384.10	6.64	425.15	- 425.72	7.36	466.77	- 467.34	8.08
342.49	- 343	.00	5.93 5.94	384.11	- 384.68	0.00 6.66	425.73	- 426.30 - 426.87	7.37	467.35	- 467.91	8.09
242.65	244	01	5.05	295.07	295.92	6.67	426.01	420.07	7.00	469.50	460.07	0.10
343.05	- 344	.21	5.95	385.84	- 386.41	6.67	420.00	- 427.45	7.39	468.50	- 469.07	8.12
344.80	- 345	.37	5.97	386.42	- 386.99	6.69	428.04	- 428.61	7.41	469.66	- 470.23	8.13
345.38	- 345	.95	5.98	387.00	- 387.57	6.70	428.62	- 429.19	7.42	470.24	- 470.80	8.14
345.96	- 346	.53	5.99	387.58	- 388.15	6.71	429.20	- 429.76	7.43	470.81	- 471.38	8.15
346.54	- 347	.10	6.00	388.16	- 388.72	6.72	429.77	- 430.34	7.44	471.39	- 4/1.96	8.16
347.11	- 347	.00	6.01	389.31	- 389.88	6.73	430.35	- 430.92 - 431.50	7.45	471.97	- 472.54	8.18
348.27	- 348	.84	6.03	389.89	- 390.46	6.75	431.51	- 432.08	7.47	473.13	- 473.69	8.19
348.85	- 349	.42	6.04	390.47	- 391.04	6.76	432.09	- 432.65	7.48	473.70	- 474.27	8.20
349.43	- 349	.99	6.05	391.05	- 391.61	6.77	432.66	- 433.23	7.49	474.28	- 474.85	8.21
350.00	- 350	.57	6.06	391.62	- 392.19	6.78	433.24	- 433.81	7.50	474.86	- 475.43	8.22
350.58	- 351	.15	6.07	392.20	- 392.77	6.79	433.82	- 434.39	7.51	475.44	- 476.01	8.23
351.16	- 351	.73	6.08	392.78	- 393.35	6.80	434.40	- 434.97	7.52	476.02	- 4/6.58	8.24
352.32	- 352	.89	6.10	393.94	- 394.50	6.82	435.55	- 436.12	7.54	477.17	- 477.74	8.26
352.90	- 353	.46	6.11	394.51	- 395.08	6.83	436.13	- 436.70	7.55	477.75	- 478.32	8.27
353.47	- 354	.04	6.12	395.09	- 395.66	6.84	436.71	- 437.28	7.56	478.33	- 478.90	8.28
354.05	- 354	.62	6.13	395.67	- 396.24	6.85	437.29	- 437.86	7.57	478.91	- 479.47	8.29
354.63	- 355	.20	6.14	396.25	- 396.82	6.86	437.87	- 438.43	7.58	479.48	- 480.05	8.30
355.21	- 355	.78	6.15	396.83	- 397.39	6.87	438.44	- 439.01	7.59	480.06	- 480.63	8.31
356.36	- 356	93	6.17	397.40	- 398.55	6.89	439.02	- 439.39	7.00	480.04	- 401.21	8.33
356.94	- 357	.51	6.18	398.56	- 399.13	6.90	440.18	- 440.75	7.62	481.80	- 482.36	8.34
357.52	- 358	.09	6.19	399.14	- 399.71	6.91	440.76	- 441.32	7.63	482.37	- 482.94	8.35
358.10	- 358	.67	6.20	399.72	- 400.28	6.92	441.33	- 441.90	7.64	482.95	- 483.52	8.36
358.68	- 359	.24	6.21	400.29	- 400.86	6.93	441.91	- 442.48	7.65	483.53	- 484.10	8.37
359.25	- 359	.82	6.22	400.87	- 401.44	6.94	442.49	- 443.06	7.66	484.11	- 484.68	8.38
359.83	- 360	98	6.23	401.45	- 402.02 - 402.60	6.95	443.07 443.65	- 443.64 - 444.21	7.67	484.69 485.27	- 485.26 - 485.83	8.39
360.99	- 361	.56	6.25	402.61	- 403.17	6.97	444.22	- 444.79	7.69	485.84	- 486.41	8.41
361.57	- 362	.13	6.26	403.18	- 403.75	6.98	444.80	- 445.37	7.70	486.42	- 486.99	8.42
362.14	- 362	.71	6.27	403.76	- 404.33	6.99	445.38	- 445.95	7.71	487.00	- 487.57	8.43
362.72	- 363	.29	6.28	404.34	- 404.91	7.00	445.96	- 446.53	7.72	487.58	- 488.15	8.44
363.88	- 363	.87	6.30	404.92	- 405.49	7.01	446.54	- 447.10	7.74	488.16	- 488.72 - 489.30	8.45 8.46
364.46	365	02	6.31	406.07	406.64	7.03	447.69	- 448.26	7 75	/80.31	180.88	8.47
365.03	- 365	.60	6.32	406.65	- 400.04	7.03	447.09	- 448.84	7.76	489.89	- 409.00	8.48
365.61	- 366	.18	6.33	407.23	- 407.80	7.05	448.85	- 449.42	7.77	490.47	- 491.04	8.49
366.19	- 366	.76	6.34	407.81	- 408.38	7.06	449.43	- 449.99	7.78	491.05	- 491.61	8.50
366.77	- 367	.34	6.35	408.39	- 408.95	7.07	450.00	- 450.57	7.79	491.62	- 492.19	8.51
367 92	- 307	.91	6 37	408.90	- 409.53 - <u>4</u> 10.11	7.08	400.08 451.16	- 401.10 - <u>4</u> 51.73	7.80	492.20 202 72	- 492.11 - 203.35	0.52
368.50	- 369	.07	6.38	410.12	- 410.69	7.10	451.74	- 452.31	7.82	493.36	- 493.93	8.54
369.08	- 369	.65	6.39	410.70	- 411.27	7.11	452.32	- 452.89	7.83	493.94	- 494.50	8.55
369.66	- 370	.23	6.40	411.28	- 411.84	7.12	452.90	- 453.46	7.84	494.51	- 495.08	8.56
370.24	- 370	.80	6.41	411.85	- 412.42	7.13	453.47	- 454.04	7.85	495.09	- 495.66	8.57
370.81	- 371	.38	6.42	412.43	- 413.00	7.14	454.05	- 454.62	7.86	495.67	- 496.24	8.58
371.39	- 371	.96	6.43	413.01 413.50	- 413.58 - 414.16	7.15 7.16	454.63 455.21	- 455.20 - 455.78	7.87 7.89	496.25 496.83	- 496.82 - <u>4</u> 97.39	8.59
372.55	- 373	.12	6.45	414.17	- 414.73	7.17	455.79	- 456.35	7.89	497.40	- 497.97	8.61
373.13	- 373	.69	6.46	414.74	- 415.31	7.18	456.36	- 456.93	7.90	497.98	- 498.55	8.62
373.70	- 374	.27	6.47	415.32	- 415.89	7.19	456.94	- 457.51	7.91	498.56	- 499.13	8.63
374.28	- 374	.85	6.48	415.90	- 416.47	7.20	457.52	- 458.09	7.92	499.14	- 499.71	8.64

Yearly maximum insurable earnings are \$42,300

Yearly maximum employee premiums are \$731.79

The premium rate for 2009 is 1.73 %

Le maximum annuel de la rémunération assurable est de 42 300 \$

La cotisation maximale annuelle de l'employé est de 731,79 \$

Le taux de cotisation pour 2009 est de 1,73 %

Federal tax deductions Effective January 1, 2009 Weekly (52 pay periods a year) Also look up the tax deductions in the provincial table

Retenues d'impôt fédéral En vigueur le 1^{er} janvier 2009 Hebdomadaire (52 périodes de paie par année) Cherchez aussi les retenues d'impôt dans la table provinciale

Pay	Federal claim codes/Codes de demande fédéraux										
Rémunération	0	1	2	3	4	5	6	7	8	9	10
From Less than	Deduct from each pay										
De Moins de					Reter	nez sur chaq	ue paie				
335 - 339	44.65	15.55	12.70	7.00	1.30						
339 - 343	45.20	16.10	13.25	7.55	1.85						
343 - 347	45.80	16.65	13.80	8.10	2.45						
347 - 351	46.35	17.20	14.35	8.65	3.00						
351 - 355	46.90	17.75	14.90	9.25	3.55						
355 - 359	47.45	18.35	15.50	9.80	4.10						
359 - 363	48.00	18.90	16.05	10.35	4.65						
363 - 367	48.60	19.45	16.60	10.90	5.25	10					
367 - 371	49.15	20.00	17.15	11.45	5.80	.10					
3/1 - 3/5	49.70	20.55	17.70	12.05	6.35	.65					
3/5 - 3/9	50.25	21.15	18.30	12.60	6.90 7.45	1.20					
3/9 - 303 202 207	50.60	21.70	10.00	13.15	7.40 0.00	1.00					
202 - 201 207 201	51.40	22.20	19.40	14.25	0.00	2.30					
301 - 391	52.50	22.00	20.50	14.20	0.00	2.90					
395 - 390	53.05	23.00	20.30	14.00	9.13	3.43 4.00					
399 - 403	53.60	23.33	21.10	15.40	10.25	4.60					
403 - 407	54 20	25.05	22.20	16.50	10.20	5 15					
407 - 411	54 75	25.60	22.20	17.05	11 40	5 70					
411 - 415	55 30	26.00	23.30	17.65	11.16	6 25	55				
415 - 419	55.85	26.75	23.90	18.20	12.50	6.80	1.15				
419 - 423	56.40	27.30	24.45	18.75	13.05	7.40	1.70				
423 - 427	57.00	27.85	25.00	19.30	13.60	7.95	2.25				
427 - 431	57.55	28.40	25.55	19.85	14.20	8.50	2.80				
431 - 435	58.10	28.95	26.10	20.45	14.75	9.05	3.35				
435 - 439	58.65	29.50	26.70	21.00	15.30	9.60	3.95				
439 - 443	59.20	30.10	27.25	21.55	15.85	10.20	4.50				
443 - 447	59.80	30.65	27.80	22.10	16.40	10.75	5.05				
447 - 451	60.35	31.20	28.35	22.65	17.00	11.30	5.60				
451 - 455	60.90	31.75	28.90	23.25	17.55	11.85	6.15	.50			
455 - 459	61.45	32.30	29.50	23.80	18.10	12.40	6.75	1.05			
459 - 463	62.00	32.90	30.05	24.35	18.65	12.95	7.30	1.60			
463 - 467	62.60	33.45	30.60	24.90	19.20	13.55	7.85	2.15			
467 - 471	63.15	34.00	31.15	25.45	19.80	14.10	8.40	2.70			
471 - 475	63.70	34.55	31.70	26.05	20.35	14.65	8.95	3.30			
475 - 479	64.25	35.10	32.30	26.60	20.90	15.20	9.55	3.85			
479 - 483	64.80	35.70	32.85	27.15	21.45	15.75	10.10	4.40			
483 - 487	65.40	36.25	33.40	27.70	22.00	16.35	10.65	4.95			
487 - 491	65.95	36.80	33.95	28.25	22.60	16.90	11.20	5.50	10		
491 - 495	66.50	37.35	34.50	28.85	23.15	17.45	11.75	6.10	.40		
495 - 499	67.00 67.60	29.50	30.10 25.65	29.40	23.70	10.00	12.30	0.00 7.20	.90		
499 - 503	68.20	30.00	36.20	29.95	24.20	10.00	12.90	7.20	2.05		
507 - 511	68 75	39.00	36.20	31.05	24.00	19.15	14.00	8 30	2.05		
511 - 515	69.30	40.15	37 30	31.65	25.40	20.25	14.55	8 90	3 20		
515 - 519	69.85	40.13	37.90	32.20	26.50	20.20	15 15	9.45	3 75		
519 - 523	70.40	41 30	38 45	32.20	27.05	21.35	15 70	10 00	4 30		
523 - 527	71.00	41.85	39.00	33.30	27.60	21.95	16.25	10.55	4.85		
527 - 531	71.55	42.40	39.55	33.85	28.20	22.50	16.80	11.10	5.45		
531 - 535	72.10	42.95	40.10	34.45	28.75	23.05	17.35	11.70	6.00	.30	
535 - 539	72.65	43.50	40.70	35.00	29.30	23.60	17.90	12.25	6.55	.85	
539 - 543	73.20	44.10	41.25	35.55	29.85	24.15	18.50	12.80	7.10	1.40	
543 - 547	73.80	44.65	41.80	36.10	30.40	24.75	19.05	13.35	7.65	2.00	
547 - 551	74.35	45.20	42.35	36.65	31.00	25.30	19.60	13.90	8.25	2.55	
551 - 555	74.90	45.75	42.90	37.25	31.55	25.85	20.15	14.50	8.80	3.10	

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This table is available on TOD

Vous pouvez obtenir cette table sur TSD

British Columbia provincial tax deductions Effective January 1, 2009 Weekly (52 pay periods a year) Also look up the tax deductions in the federal table

Pay	Provincial claim codes/Codes de demande provinciaux											
Rémunération	0	1	2	3	4	5	6	7	8	9	10	
From Less than					Dec	duct from eac	ch pav					
De Moins de		Retenez sur chaque paie										
242	*	* 00									01	
343 - 345	9.30	.00							non-resident e	mployees. Howe	ver, if you	
345 - 347	9.66	.20							have non-resid	lent employees v	vho earn less	
347 - 349	9.60	.00							column, you m	ium amount snov	vn in the "Pay" use these	
349 - 351	9.80	.00							tables. Instead	, refer to the "Ste	ep-by-step	
351 - 353	9.95	80							 calculation of t 	ax deductions" ir	Section "A"	
353 - 355	10 10	.00							of this publicat	юп.		
355 - 357	10.25	1 15	10						*Le code de de	emande «0» est i	normalement	
357 - 359	10.40	1.30	.25						Cependant, si	ent pour les non-r la rémunération	résidents. de votre	
359 - 361	10.55	1.45	.40						employé non r	ésidant est inférie	eure au	
361 - 363	10.75	1.60	.60						montant minim	ium indiqué dans	la colonne	
363 - 365	10.90	1.75	.75						pas utiliser ces	tables. Reporte:	z-vous	
365 - 367	11.05	1.90	.90						alors au «Calc	ul des retenues o	l'impôt, étape	
367 - 369	11.20	2.10	1.05						par étape» dar cette publication	ns la section «A»	de	
369 - 371	11.35	2.25	1.20						ootto publicatio			
371 - 373	11.50	2.40	1.35									
373 - 375	11.70	2.55	1.55									
375 - 377	11.85	2.70	1.70									
377 - 379	12.00	2.90	1.85									
379 - 381	12.15	3.05	2.00									
381 - 383	12.30	3.20	2.15	.10								
383 - 385	12.45	3.35	2.30	.25								
385 - 387	12.65	3.50	2.50	.45								
387 - 389	12.80	3.65	2.65	.60								
389 - 391	12.95	3.85	2.80	.75								
391 - 393	13.10	4.00	2.95	.90								
393 - 395	13.25	4.15	3.10	1.05								
395 - 397	13.40	4.30	3.30	1.20								
397 - 399	13.60	4.45	3.45	1.40								
399 - 401	13.75	4.60	3.60	1.55								
401 - 403	13.90	4.80	3.75	1.70								
403 - 405	14.05	4.95	3.90	1.85								
405 - 407	14.20	5.10	4.05	2.00								
407 - 409	14.35	5.25	4.25	2.15	.10							
409 - 411	14.55	5.40	4.40	2.35	.30							
411 - 413	14.70	5.55	4.55	2.50	.45							
413 - 415	14.85	5.75	4.70	2.65	.60							
410 - 417 117 110	15.00	5.90 6.0F	4.80 5.00	2.ŏU 2.0F	./5							
417 - 419	15.15	6.00	5.00	2.33	1.05							
419 - 421	15.50	6 35	5 35	3.10	1.05							
423 - 425	15.65	6.50	5.50	3 45	1.20							
425 - 427	15.80	6 70	5 65	3 60	1.10							
427 - 429	15.95	6.85	5.80	3.75	1.70							
429 - 431	16.10	7.00	5.95	3.90	1.85							
431 - 433	16.25	7.15	6.15	4.10	2.00							
433 - 435	16.45	7.30	6.30	4.25	2.20	.15						
435 - 437	16.60	7.45	6.45	4.40	2.35	.30						
437 - 439	16.75	7.65	6.60	4.55	2.50	.45						
439 - 441	16.90	7.80	6.75	4.70	2.65	.60						
441 - 443	17.05	7.95	6.90	4.85	2.80	.75						
443 - 445	17.20	8.10	7.10	5.05	2.95	.90						
445 - 447	17.40	8.25	7.25	5.20	3.15	1.10						
447 - 449	17.55	8.40	7.40	5.35	3.30	1.25						
449 - 451	17.70	8.60	7.55	5.50	3.45	1.40						

This table is available on TOD

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