

Financial Literacy Activity

UNDERSTANDING A PAYCHECK

Middle School and High School

Name: _____

Understanding an Earnings Statement

Use the sample earnings statement to answer the following.

1. How much does Jane get paid an hour? How much for overtime?
2. How much has Jane made by working overtime since the beginning of the year?
3. What is her gross pay for this period? What does gross pay mean?
4. How much is deducted for the federal income tax of this pay period?
5. What percent of Jane's gross pay is taken out for federal income tax?
6. How much is deducted for the social security tax of this pay period?
7. What percent of Jane's gross pay is taken out for social security?
8. How much is deducted for the state income tax of this pay period?
9. What percent of Jane's gross pay is taken out for state income tax?
10. How much is deducted for the FICA local income tax of this pay period?
11. What percent of Jane's gross pay is taken out for local income tax?
12. How much has been deducted for federal income tax since the beginning of the year?
13. What is the difference between the gross pay and the net pay?
14. What percentage of the gross pay has been deducted?
15. What percentage of the gross pay does Jane keep (net pay)?
16. Why do you think the federal income tax is the largest tax?
17. What are some of the downsides of having a high percentage of your gross pay deducted?
18. What do you think are some benefits of having higher taxes?

CO. FILE DATE
WHD Corporation
1000 Corporation Cn.
New Town USA 10000

JANE WARDER
101 MAIN STREET
ANYTOWN, USA 12345

	This period	Year to date
Gross Pay	\$200.00	\$2,000.00
Federal Income Tax	(40.00)	(400.00)
State Income Tax	(20.00)	(200.00)
Local Income Tax	(10.00)	(100.00)
Social Security Tax	(12.00)	(120.00)
FICA Local Income Tax	(5.00)	(50.00)
Other Deductions	(0.00)	(0.00)
Net Pay	\$113.00	\$1,130.00

Earnings Statement



Period ending: 00/00/00
Pay date: 00/00/00

JANE WARDER
101 MAIN STREET
ANYTOWN, USA 12345

Other Benefits and	PER PERIOD	YEAR TO DATE
Health Insurance	\$10.00	\$100.00
Life Insurance	\$5.00	\$50.00
401(k) Plan	\$15.00	\$150.00
Other	\$0.00	\$0.00
Total	\$30.00	\$300.00

Comments/Notes:

EXERCISE: THIS PERIOD YOUR REGULAR HOURLY RATE WAS \$20.00 PER HOUR. TO \$10.00 PER HOUR.

SEE ALSO: EARNING OUR LIMITED-TERM FUND-AMOUNT: \$100.00 PER HOUR FOR THE PERIOD.

Payroll check number: 00470000
Pay date: 00/00/00
Social Security No.: 000-00-0000

PAYCHECK
TWO TWENTY-THREE HUNDRED DOLLARS \$273.00



Signature

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Gary E. Clayton



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