

## Calculating Bi-Weekly Payroll for Hourly Employees - Answer Sheet for Teacher

### CTE High Tech Center

**Situation:** You are the Payroll Clerk assigned to prepare the bi-weekly payroll for part-time, hourly employees who work at the CTE High Tech Center. Calculate the Net Pay for each employee. Deduct .0765% for FICA taxes. Use the State and Federal Tax Tables to determine the amount to be withheld for federal and state withholding taxes. Assume the workers are single and are claiming one exemption.

Employee ID No.	Employee	Hourly Rate	Hours Worked	Gross Pay	FICA	Federal Withholding Tax	State Withholding Tax	Net Pay
12567	Carter, Jim	6.55	40	\$262.00	20.04	8.00	3.00	\$ 230.96
14670	Dailey, Sue	7.25	32	\$232.00	17.75	3.00	2.00	\$ 209.25
15836	Denny, Tom	8.25	30	\$247.50	18.93	6.00	2.00	\$ 220.57
16749	Doe, Jane	9.45	32	\$302.40	23.13	14.00	4.00	\$ 261.27
16890	Haus, John	10.25	32	\$328.00	25.09	17.00	5.00	\$ 280.91
17643	Irvin, Tina	11.45	35	\$400.75	30.66	29.00	9.00	\$ 332.09
17856	Jones, Robert	8.75	36	\$315.00	24.10	17.00	5.00	\$ 268.90
18549	Moore, Hugh	9.55	37	\$353.35	27.03	22.00	7.00	\$ 297.32
18973	Newman, David	10.85	32	\$347.20	26.56	20.00	6.00	\$ 294.64
19752	Pope, Julie	10.78	40	\$431.20	32.99	34.00	11.00	\$ 353.21
19276	Schwab, Debra	9.85	20	\$197.00	15.07	0.00	1.00	\$ 180.93
16384	Taylor, Randy	11.75	35	\$411.25	31.46	31.00	10.00	\$ 338.79
15944	Voss, George	10.65	40	\$426.00	32.59	32.00	10.00	\$ 351.41
12789	Wicker, Brenda	6.55	38	\$248.90	19.04	6.00	2.00	\$ 221.86
18852	Young, Kathryn	8.25	36	\$297.00	22.72	13.00	4.00	\$ 257.28
13358	Yates, Zoe	9.45	40	\$378.00	28.92	25.00	8.00	\$ 316.08

Gross Pay = Hourly Rate x Hours Worked  
 FICA Tax = Gross Pay x .0765%  
 Net Pay = Gross Pay - FICA Tax - Federal Tax - State Tax

**Note:** Use a current Federal Tax Table to determine Federal Tax and State Tax Table to determine State Tax