

Applied Math MA39

In 8-11, from the given record below, find the **net sales** and the **total earnings** for each salesperson. The quota for each salesperson is \$2,500.

	Name	Weekly Salary	Weekly Sales	Net Sales	Commission	Total Earnings
8.	S. Brown	\$164.00	\$7,042.86	\$ _____	7%	\$ _____
9.	B. Dobbins	\$165.00	\$7,126.05	\$ _____	6%	\$ _____
10.	L. Baker	\$163.00	\$6,805.50	\$ _____	5%	\$ _____
11.	P. Osbourn	\$160.00	\$5,956.80	\$ _____	7%	\$ _____

NOTE: The Table XVII: **Income Withholding Tax for Weekly Payroll Period** shown below is to be used to complete questions 12-15.

Table XVII: Income Withholding Tax for Weekly Payroll Period							
(a) SINGLE person—including head of household:				(b) MARRIED person—			
If the amount of wages is:		The amount of income tax to be withheld shall be:		If the amount of wages is:		The amount of income tax to be withheld shall be:	
Not over \$12		0		Not over \$36		0	
Over—	But not over—		of excess over—	Over—	But not over—		of excess over—
\$12	—\$47	11%	—\$12	\$36	—\$93	11%	—\$36
\$47	—\$335	\$3.85 plus 15%	—\$47	\$93	—\$574	\$6.27 plus 15%	—\$93
\$335	—\$532	\$47.05 plus 28%	—\$335	\$574	—\$901	\$78.42 plus 28%	—\$574
\$532	—\$1,051	\$102.21 plus 35%	—\$532	\$901	—\$1,767	\$169.98 plus 35%	—\$901
\$1,051	\$283.86 plus 38.5%	—\$1,051	\$1,767	\$473.08 plus 38.5%	—\$1,767

For questions 12-15, use the *Income Withholding Tax Table* above, withholding allowances of \$36.54 per week, and a Social Security tax rate of 7.15%. Find the **income tax**, the **social security tax**, the **total deductions**, and the **net wages** for each of the employees listed in the following table.

	Name	Marital Status	Withholding Allowances	Weekly Wages	Income Tax	Social Security Tax	Total Deductions	Net Wages
12.	T. White	Married	6	\$403.60	\$ _____	\$ _____	\$ _____	\$ _____
13.	S. Jones	Married	3	\$408.75	\$ _____	\$ _____	\$ _____	\$ _____
14.	R. Denver	Single	1	\$367.90	\$ _____	\$ _____	\$ _____	\$ _____
15.	M. Tuttle	Single	0	\$405.80	\$ _____	\$ _____	\$ _____	\$ _____