



**PROGRAMME: REPORT 191 BUSINESS**  
**SUBJECT: CFS**  
**LEVEL: N5**  
**TOPIC: WAGES AND SALARIES**

**QUESTION 1: WAGE STATEMENT**

THE FOLLOWING QUESTION MUST BE ANSWERED ON A SPREADSHEET. TYPE YOUR EXAMINATION NUMBER ON EACH PRINTOUT AS INSTRUCTED.

You are responsible for the calculation of the wages of the employees below.

The following information for the week ending 30 June 2016 was made available:

	<u>M Zuma</u>	<u>X Ndela</u>
Normal time: days per week	5 days	5 days
Normal hours per week	40 hours	40 hours
Total number of hours worked in this week (weekend included)	47	49
Normal rate per hour	R75.00	R85.00
Both workers worked overtime during the weekend		
	<u>M Zuma</u>	<u>X Ndela</u>
	4 hours	6 hours

**Production bonus**

Each worker receives an extra R50 for every 100 items that he/she completes in one week.

M Zuma completed 1 050 items and Ndela 800 items.

Weekly overtime rate per hour: 130% of normal rate

Weekend overtime rate per hour: normal rate plus 75%

**Deductions**

Pension fund employee: : 6.5% of normal wage

Pension fund employer: : 8.5%

Unemployment Insurance Fund: : 1% of normal income

Tax: : 25% of taxable income

Medical contribution per week : M Zuma R200.00 and Ndela R100  
: Employer contributes same amount



## 1.1 WAGE STATEMENT – 30 JUNE 2016

	A	B	C
1		M ZUMA	X NDELA
2	Normal wage		
3	Overtime - week		
4	Overtime - weekend		
5	Production bonus		
6	<b>TOTAL INCOME</b>		
7	Pension		
8	<b>TAXABLE INCOME</b>		
9	Medical		
10	UIF		
11	TAX		
12	<b>NET WAGE</b>		

### INSTRUCTIONS

- 1.1.1 Calculate the net wage of both employees for the week ending 30 June 2016. Use the example and retype exactly as it is. (Do NOT type the row and columns).
- 1.1.2 Insert a column for % between column A and B. Use this column to calculate percentages for pension, UIF and tax. Use absolute cell references when calculating.
- 1.1.3 Insert your EXAMINATION NUMBER left as well as PRINTOUT 1 right as a footer.
- 1.1.4 Adjust the width of column A to 32 and the row height to 25.
- 1.1.5 Merge and centre the column headings.
- 1.1.6 Insert lines to improve the appearance of the statement.
- 1.1.7 Display all amounts as currency with TWO decimals.
- 1.1.8 Save the spreadsheet as QUESTION 2.1 and print it on ONE portrait page.

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### 1.2: FORMULAE

- 1.2.1 Open the spreadsheet saved as QUESTION 2.1 and switch to formulae.
- 1.2.2 Change the footer to PRINTOUT 2.
- 1.2.3 Adjust the column widths.
- 1.2.4 Hide the percentage column.



- 1.2.5 Print the spreadsheet with formulae on page ONE landscape page with row and column headings.

(10)  
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