

Name: \_\_\_\_\_

Date: \_\_\_\_\_

## Flowers'N Trees Nursery: Owning A Business

### Part C: Paying Your Employees



At Flowers'N Trees Nursery, you have different employees who do different things, so they are paid in different ways. Some are paid hourly, some by piecework, some a combination of those, and a few are salaried employees.

You will create a time card for different employees based on how they are paid, and what type of work they have done. The timecards are given, as well as what kinds of deductions each employee has.

1. Lance Smith, Labourer

Lance is hired by home owners who want Flowers'N Trees to do landscaping in their yard. This may include such tasks as gardening, making walkways with interlocking stones, or yard maintenance. Lance is paid hourly for his work in landscaping. He is paid \$10.50 per hour. He gets paid time and a half for overtime hours.

This week, Lance worked 38 regular hours, 4 overtime hours, and has deductions for EI, CPP, and Federal Tax. Complete the timecard for Lance below.

Employee Name		Week Ending	
Lance Smith			
	Hours	Rate	Amount Earned
Regular		<b>\$10.50</b>	
Overtime			
<b>Gross Pay</b>			

### EARNING STATEMENT

Statement of Earnings				Employee Deductions	
Type	Hours	Rate	Amount	Type	Deductions
Regular Pay				CPP	\$3.25
Overtime Pay				EI	\$1.62
				Fed Tax	\$5.71
				<b>Total</b>	
<b>SUMMARY</b>		<b>Gross Pay</b>		<b>Deductions</b>	<b>Net Pay</b>

2. Janice Jones, Hanging basket maker

Janice works in the greenhouse making hanging baskets. She is given a small hourly wage as well as a wage for the number of hanging baskets she makes each day. Janice must complete 8 hanging baskets per day. She is paid \$5.50 per hour. She makes \$2.00 for each hanging basket that she makes.

Complete the timecard for Janice below.

Employee Name				Week Ending		
Janice Jones						
Day	Time In	Time Out	# of Hours on Card	Break Time	# of Hours Worked	Baskets Produced
Monday	8:00	4:00		1 hour		15
Tuesday	8:00	5:00		1 hour		18
Wednesday	7:30	5:00		1 hour		22
Thursday	8:30	4:30		½ hour		19
Friday						
Saturday	9:00	4:00		1 hour		17
<b>Totals</b>						
		Hours	Rate		Amount Earned	
<b>Regular</b>			<b>\$5.50</b>			
<b>Total # of baskets made</b>			<b>\$2.00</b>			
<b>Gross Pay</b>						

**EARNING STATEMENT**

Statement of Earnings		Employee Deductions	
Type		Type	Deductions
Gross Pay		CPP	\$2.43
		EI	\$1.81
		Fed Tax	\$3.42
<b>SUMMARY</b>		<b>Gross Pay</b>	<b>Deductions</b>
			<b>Net Pay</b>

3. Stephanie McDonald, Accounting

Stephanie works on salary. She works 6 hours each day in the office working with money. She makes sure everyone is paid, and she also makes sure that all the bills are paid. Stephanie makes a salary of \$45 500 per year.

a) Determine Stephanie's weekly salary, if there are 52 weeks in a year.

b) Complete the timecard for Stephanie below.

<b>Employee Name</b> Stephanie McDonald		<b>Week Ending</b>	
<b>EARNING STATEMENT</b>			
<b>Statement of Earnings</b>		<b>Employee Deductions</b>	
Type	Amount	Type	Deductions
Regular Pay		CPP EI Fed Tax	\$2.01 \$1.42 \$4.51
<b>SUMMARY</b>	<b>Gross Pay</b>	<b>Deductions</b>	<b>Net Pay</b>

4. Paul Nowak, a Truck Driver

Paul works with Flowers’N Trees to make deliveries to customers. He will deliver a variety of items including trees, shrubs, mulch, interlocking bricks, and soil. He uses his own flat bed truck to do this. He is paid \$250 per week, plus an allowance of \$0.60/km for his truck.

This week, Paul drives 623 km with all the deliveries he’s made. Complete the time card below to determine his net pay for the week after the deductions.

<b>Employee Name</b> Paul Nowak				<b>Week Ending</b>	
<b>EARNING STATEMENT</b>					
<b>Statement of Earnings</b>				<b>Employee Deductions</b>	
Type	Km	Rate	Amount	Type	Deductions
Regular Pay	--	--	\$250	CPP	\$3.21
Allotment for Gas				EI	\$1.63
				Fed Tax	\$5.31
<b>SUMMARY</b>		<b>Gross Pay</b>		<b>Deductions</b>	<b>Net Pay</b>

Name: \_\_\_\_\_

Date: \_\_\_\_\_

**Summative Quiz on Ways to Be Paid**

- A. Sadie O'Donnell has deductions of EI, CPP, and Federal Income Tax.
1. Complete the time card if Sadie earns \$2.75 per potted arrangement completed and \$6.25 per hour.
  2. Complete the earning statement using your answers from the time card.

<b>Employee Name</b> Jacob Smith				<b>Week Ending</b>		
Day	Time In	Time Out	# of Hours on Card	Break Time	# of Hours Worked	Chairs Produced
Monday	8:00	4:00		1 hour		10
Tuesday	8:00	5:00		1 hour		12
Wednesday	7:30	5:00		1 hour		15
Thursday	8:30	5:00		1 ½ hour		11
Friday	9:00	4:00		1 hour		8
<b>Totals</b>						
			Hours	Rate	Amount Earned	
<b>Regular</b>				<b>\$6.25</b>		
Total # of arrangements made				<b>\$2.75</b>		
<b>Gross Pay</b>						

**EARNING STATEMENT**

Statement of Earnings			Employee Deductions	
Type		Type	Deductions	
Gross Pay		CPP	\$2.43	
		EI	\$1.81	
		Fed Tax	\$3.42	
<b>SUMMARY</b>		<b>Gross Pay</b>	<b>Deductions</b>	<b>Net Pay</b>

B. Kenneth Kearns is a shipper-receiver who earns a salary of \$690 per week. He has deductions of EI, CPP, and Federal Income Tax. Complete the earning statement for Kenneth.

<b>Employee Name</b>				<b>Week Ending</b>	
<b>EARNING STATEMENT</b>					
<b>Statement of Earnings</b>				<b>Employee Deductions</b>	
Type	Hours	Rate	Amount	Type	Deductions
Regular Pay				CPP	\$2.01
				EI	\$1.42
				Fed Tax	\$4.51
<b>SUMMARY</b>		<b>Gross Pay</b>		<b>Deductions</b>	<b>Net Pay</b>

C. Joshua Lang is a delivery person who earns a salary of \$275 per week, plus an allowance of \$0.50/km for his truck. This week, Joshua drives 515 km with all the deliveries he's made. Complete the earning statement for Joshua.

<b>Employee Name</b>				<b>Week Ending</b>	
<b>EARNING STATEMENT</b>					
<b>Statement of Earnings</b>				<b>Employee Deductions</b>	
Type	Km	Rate	Amount	Type	Deductions
Regular Pay	--	--	\$275	CPP	\$3.21
Allotment for Gas				EI	\$1.63
				Fed Tax	\$5.31
<b>SUMMARY</b>		<b>Gross Pay</b>		<b>Deductions</b>	<b>Net Pay</b>