

Wages and Salaries

WebQuest Description: Teaches how to calculate Gross pay, Overtime Pay and net pay

Grade Level: 9-12

Curriculum: Business / Economics

Keywords: Payroll, Salaries, Wages, Pay, Earning, Allowances, Gross Pay, Net Pay, Commission, piece rate, overtime Pay

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Introduction

Most business employs people to perform different task in the smooth running of the business. These persons are rewarded with payment in return for their labour supplied. Payment consists of more than the amount the employee received in their envelope or cheque. Listen and watch the You Tube video in the attachment below. After watching the video answer the following questions

1. What is the main theme of the songs
2. Discuss with your classmates the relationship between the song and the topic
3. Identify some ways you would want to be paid for work done. Make a list of them (no limits)
4. Identify as many ways you think people are paid for work. In this lesson you will find out:

1. The different types of payments for employees
2. What goes into calculating pay for employees
2. how to calculate employees' gross and net pay

Tasks

At the end of this session students will be able to perform the following tasks:

1. Explain the words payroll, salary, pay and wages to an average person
2. make a list of terms and words used in the calculation of pay
3. Calculate overtime pay
4. Calculate deductions
5. calculate overtime pay
6. Calculate gross pay
7. calculate net pay

Process

In order for students to understand how to calculate pay the following steps must be done:

- Step1. Down load the the attached file.
- Step2. Read the sections on Definitions: Terms and Concepts, Methods of Calculating Wages and Salary
- Step3. Answer the following questions on a sheet of paper. Try not to use the attachment while answering the following words: Salaries, Wages, Pay, Gross pay and Net pay
- (a) Explain briefly the following words: Salaries, Wages, Pay, Gross pay and Net pay
- (b) Identify FOUR (4) methods of calculating wages and salaries
- (C) What is an allowance? List FOUR (4) examples
- (d) Differentiate between Statutory Deduction and Voluntary Deduction. State one example of each.

Step4. Use the attachment to check your responses then read the section again for emphasis.

Step5. Calculation of Gross Pay

- (a) Find the section on the attached file for Calculation of Gross Pay.
- (b) Read and examine the example done for you. Use your calculators to check the result in the example.
- (C) Complete the activity below the example. (Calculate Ms. Gray's Gross Pay)

Step6. Calculation of Overtime Pay

- (a) Read the section on overtime pay on the attachment.
- (b) Examine the example done
- (c) Complete the activity below the example

Step 7. Calculation of Net Pay

- (a) Read the section on calculation of net pay
- (b) Examine the examples done for you
- (c) Complete the activity below the examples

Step8. To check the answers to the activities completed down load the second attachment.

Evaluation

Student will be evaluated base on the activities completed throughout the lesson. A quiz will be given at the end of the lesson which also form apart of the evaluation. Student should download and complete the attached Quiz

Category and Score	0	2	3	4	Score
Payroll Terms And Definitions	No understanding of terms, words and concepts used to calculate pay	Fair understanding of terms, words and concepts used to calculate pay	Good understanding of terms, words and concepts used to calculate pay	Excellent understanding of terms, words and concepts used in the calculation of pay	25
Calculation of Gross Pay	Demonstrates low level of understanding of the concept	Demonstrates fair level of understanding of the concept	Demonstrates a good level of understanding of the concept	Demonstrates an excellent level of understanding of the concept	25
Calculation of Overtime Pay	Demonstrates a low level of understanding of the concept	Demonstrates a fair level of understanding of the concept	Demonstrates a good level of understanding of the concept	Demonstrates an excellent level of understanding of the concept	25
Calculation of Net Pay	Demonstrates a low level of understanding of the concept	Demonstrates a fair level of understanding of the concept	Demonstrates a good level of understanding of the concept	Demonstrates an excellent level of understanding of the concept	25
				Total Score	100

Conclusion

This session should have answered the following questions: What is pay? What are the different names for pay? What are the methods of calculating wages and salaries? What are deductions? and different types of deductions? What is Gross Pay? and How to calculate gross pay? What is net pay? and how to calculate net pay? Students can Access the You Tube Video attached for further explanation and demonstration of how gross and net pay are calculated

Teacher Page

The focus of this webquest is to teach students how to calculate wages and salaries. It is important to help students understand what goes into calculating an individual's pay. In this lesson a number of creative strategies can be employed to help students understand what calculating wages and salaries is all about. The following are some ways the lesson could be introduced:

- Bring real materials used in accounting offices to the classroom, for example:
 - calculators
 - Payroll registers
 - Pay Advice
 - time sheet
 - Cheque leaves
 - Software available for calculating pay
 These items could be displayed in the classroom (for use later in the lesson)
- Use brainstorming (Students could talk about the things they would want for pay)
- Use music (play a song have student talk about what they think the song is about)
 - For example in the webquest I have created I used music related to work
 In the Development of the lesson The following strategies can be used:
 - Use fake money to provide payment for work done during the lesson
 - Have an incentive box (small tokens) that students can use the money earned in the lesson to purchase items
 - Have student calculate their gross and net pay earned in the lesson as a culminating activity
 After the lesson a quiz should follow shortly when the information is fresh in the students' minds. I recommend that the quiz should be administered in the next lesson.

Standards

Credits

Other