

**WORKSHEET**

# S-Mart payroll

At sale time S-Mart department store requires their employees to work outside their normal hours. The hours and days of work for a typical sale time week are shown below for 15 of the department store's employees. The store has allocated \$10 000 to cover the total cost of wages for the week for all of these employees. Will the store need to allocate additional funds?

Cleaning & maintenance	
Mon – Fri:	Normal hourly rate \$14.87/h
Overtime First 2 hours	1.5 times normal rate
Overtime After first 2 hours	2 times normal rate
Days and hours worked	
Brett	Mon – Fri: 7pm – 9pm
Chris	Mon, Wed, Fri: 6am – 9am Tue, Thu: 5am – 9am
Jan	Mon – Fri: 7pm – 9pm, plus 1 hour overtime Tue and Wed
Leon	Mon – Fri: 7pm – 9pm, plus 3 hours overtime Tue and Wed

Stock & merchandise	
Mon – Fri:	Normal hourly rate \$15.25/h
Saturday penalty rate:	1.25 times normal rate
Sunday penalty rate:	1.75 times normal rate
Days and hours worked	
Maddie	Mon – Fri: 9am – 5pm
Cherie	Mon, Tue, Wed: 8am – 3pm Sat: 8am – 3pm
Carol	Thu, Fri: 8am – 3pm Sun: 8am – 3pm
Shaun	Sat: 8am – 5pm Sun: 10am – 3pm

Management positions	
Earn an annual salary paid on a weekly basis. They are not entitled to any overtime or penalty rates, regardless of the number of hours worked in a week.	
Days and hours worked	
Store manager (annual salary \$154 896)	Mon – Fri: 7am – 6pm
Sales manager (annual salary \$125 532)	Tues – Sat: 8am – 6pm
Merchandise manager (annual salary \$94 829)	Mon – Fri: 8am – 5pm

Sales assistants	
Mon – Fri:	Normal hourly rate \$14.29/h
Overtime First 2 hours	1.5 times normal rate
Overtime After first 2 hours	2 times normal rate
Saturday penalty rate:	1.25 times normal rate
Sunday penalty rate:	1.75 times normal rate
Days and hours worked	
Jess	Mon, Wed, Fri: 9am – 5pm
Kate	Mon – Fri: 9am – 2pm, Sat: 2pm – 6pm
Dan	Tue, Wed, Fri: 11am – 4pm, plus 2 hours overtime Wed
Eftie	Sat: 10am – 5pm, Sun: 10am – 2pm, plus 3 hours overtime Sat

**Answers**

## Cleaning &amp; maintenance

Brett:	\$140.87
Chris:	\$252.79
Jan:	\$185.48
Leon:	\$297.40

**Total = \$876.54**

## Stock &amp; merchandise

Maddie:	\$610.00
Cherie:	\$453.69
Carol:	\$400.31
Shaun:	\$305.00

**Total = \$1769.00**

## Management positions

Store manager:	\$2978.77
Sales manager:	\$2414.08
Merchandise manager:	\$1823.63

**Total = \$7216.48**

## Sales Assistants

Jess:	\$342.96
Kate:	\$428.70
Dan:	\$257.22
Eftie:	\$296.52

**Total = \$1325.40****Combined total for all departments = \$11 187.42**

∴ As the store has only allocated \$10 000 for the weekly wages of these employees, the store will need to allocate extra funds ( $\$11\,187.42 - \$10\,000 = \$1187.42$ )