Companies can use Microsoft Excel to keep pay details. In this activity you will create a company payroll table and pay advice slips for the individual employees. The data for the payroll system has been prepared for you, your task will be to complete the formulas.

## Loading the Payroll Template

- 1 Load Microsoft Excel or close the current file.
- 2 Click on the OPEN icon in the QUICK ACCESS TOOLBAR or select OPEN from the FILE tab or FILE menu. Access the CHAPTER 17 folder of the EXCEL 2025 SUPPORT FILES and load the template:

Payroll

Selecting YES to the READ-ONLY dialogue box.

3 There are two worksheets in the workbook. Look over the PAYROLL sheet which will show the pay details for all employees. Click on the PAY ADVICE sheet. It will display the pay details for an individual employee. The employee would receive the PAY ADVICE printout when they receive their pay.

### **Completing the Payroll Worksheet**

The first sheet is the payroll sheet showing the pay details for all the employees of the company.

- 1 Click on the PAYROLL worksheet tab to return it to the screen.
- 2 Position the cursor at cell G12. We need to calculate the OVERTIME RATE OF PAY which, in this case, will be 1.5 times the NORMAL PAY RATE.

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1 CODE 2 Mic50 3 Lom50 4 Lom51 5 Kno50	EMPLOYEE Eve Michaelson Brenda Lomas Julia Lombardi Brian Knowles	OCCUPATION Manager Hairdresser Hairdresser Hairdresser (app)	NORMAL HOURS 40 35 35 35	NORMAL PAY RATE \$55.00 \$38.00 \$38.00 \$25.00	OVERTIME HOURS 5 0 8 2	OVERTIME PAY RATE \$82.50 \$57.00 \$57.00 \$37.50	ROSS SUPER PAY ANNU TON	N TAX NE	TPAY			

5 The GROSS PAY is the total weekly pay earned before deductions are taken out. The NORMAL HOURS needs to be multiplied by the NORMAL PAY RATE and the OVERTIME HOURS by the OVERTIME RATE then the two results added together.

	= (D12*E12)+(F12*G12)
A B C D E F G H I EVE'S SALON Excellence In Hair Payroll for Week Ending: 20-Apr	7 Autofill the formula down
Interpretation         NORMAL         NORMAL         OVERTIME         OVERTIME         CROSS         SUPER- ANNUATION           11         CODE         EMPLOYEE         OCCUPATION         HOURS         PAY RATE         HOURS         PAY RATE         PAY RATE<	for the other employees.

NOTE: i The brackets in the GROSS PAY formula are not really necessary, but they help to separate the two calculation sections and make the formula easier to understand.

ii You can double click on the autofill handle at the base of cell H12 to quickly autofill the cells.

8 The SUPERANNUATION is the amount contributed by employers each week to a retirement fund. It is usually a percentage of the employee's Gross Pay. We will use a rate of 5% here.

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### **The Tax Calculation**

Normally the TAX is calculated through a series of scaled lookups which you did in an earlier chapter. This could be done using a table at the right of the payroll, which could be set not to print when the payroll is printed. To make things a little easier we will use a base tax rate of 25%.

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11 CODE	EMPLOYEE	OCCUPATION	NORMAL	NORMAL PAY RATE	OVERTIME	OVERTIME PAY RATE	GROSS	SUPER-	TAX.	NET PAY			
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13 Lom50	Brenda Lomas	Hairdresser	35	\$38.00	0	\$57.00	\$1,330.00	\$66.50	\$332.50				
14 Lom51	Julia Lombardi	Hairdresser	35	\$38.00	8	\$57.00	\$1,786.00	\$89.30	\$446.50				
15 Kno50	Brian Knowles	Hairdresser (app)	35	\$25.00	2	\$37.50	\$950.00	\$47.50	\$237.50				
16													
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# **Calculating the Net Pay**

The NET PAY is the GROSS PAY minus the deductions (superannuation and tax).

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## **Printing the Payroll**

The print area needs to be checked so that the whole payroll fits on one page and the ORIENTATION needs to be set to LANDSCAPE.

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# NOTE: A dotted frame shows where the page boundaries are. If any columns are not within the dotted frame, reduce the width of some of the columns slightly.