1) Pay Periods: Weekly = 52 / Biweekly = 26 / Monthly = 12 / Semi-monthly = 24

\[
\frac{\$43500}{26} = \frac{\$1673.08}{2} \left( \text{round up} \right) \quad \frac{\$836.54/\text{week}}{35} = \frac{23.90}{2} \left( \text{round down} \right) \quad 836.54 \times 26 = \$21,940)
\]

OT Hours:
- 1st Week = 40 - 35 = 5
- 2nd Week = 42 - 35 = 7

\[
\text{OT Pay} = 23.90 \times 1.5 \times 12 = \$430.20
\]

\[
\text{Gross Pay} = \$1673.08 + \$430.20 = \$2103.28
\]

2) Set up a calendar

<table>
<thead>
<tr>
<th></th>
<th>Sat</th>
<th>Sun</th>
<th>Mon</th>
<th>Tues</th>
<th>Wed</th>
<th>Thurs</th>
<th>Fri</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hours</td>
<td>4</td>
<td>4</td>
<td>7.5</td>
<td>9.5</td>
<td>7.5</td>
<td>8.5</td>
<td>7.5</td>
<td>48.5</td>
</tr>
<tr>
<td>Reg</td>
<td>-</td>
<td>-</td>
<td>7.5</td>
<td>7.5</td>
<td>7.5</td>
<td>7.5</td>
<td>7.5</td>
<td>37.5</td>
</tr>
<tr>
<td>OT</td>
<td>4</td>
<td>4</td>
<td>-</td>
<td>2</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>11</td>
</tr>
</tbody>
</table>

\[
\text{Reg} = 37.5 \times 20.75 = \$778.125 = \$778.13
\]

\[
\text{OT} = 11 \times 20.75 \times 1.5 = \$342.375 = \$342.38
\]

\[
\text{Gross} = \$778.13 + \$342.38 = \$1120.51
\]

3) 5 days worked at 8 hours a day

\[
\text{Piece work: } 1 \quad 2 \quad 3 \quad 4 \quad 5
\]

\[
\text{Shirts Produced: } 22 \quad 25 \quad 24 \quad 26 \quad 29
\]

\[
\text{Over Quota: } 2 \quad 5 \quad 4 \quad 6 \quad 9 = 26 \times \$4 = \$104
\]

\[
\text{Gross} = \$540 + \$104 = \$644
\]
4) \$6 - \$50,000 sales, you earn 5\% (1st Level)
\$50,001 - \$100,000 sales, you earn 11\% (2nd Level)
Over \$100,000 sales, you earn 18\% (3rd Level)
Sales = \$125,000, so, you receive the maximum commission.
For \$50,000, the maximum commission for \$50,001 - \$100,000
and (\$125,000 - \$100,000) \$25,000 commission at 18\%.
1st Level = \$50,000 \times 0.05 = \$2,500
2nd Level = \$50,000 \times 0.11 = \$5,500
3rd Level = \$25,000 \times 0.18 = \$4,500
Gross Pay = \$2,500 + \$5,500 + \$4,500 = \$12,500

5) Remittance means you pay the government (Sales > Purchases)
Refund means the government pays you (Purchases > Sales).
Q + 1 = Sales > Purchases = \$684,125 - \$646,250 = \$162,125 \times 0.05 = Q + 1 = Remittance of \$8,106.25
Q + 2 = Purchases > Sales = \$1051,250 - \$159,375 = \$291,875 \times 0.05 = Q + 2 = Refund of \$14,593.75
Q + 3 = Sales > Purchases = \$762,585 - \$989,585 = - \$226,980 \times 0.05 = Q + 3 = Remittance of \$11,349
Q + 4 = Sales > Purchases = \$167,955 - \$1025,325 = - \$157370 \times 0.05 = Q + 4 = Remittance of \$7868.50

b) Alberta = \$28,650 + (\$28,650 \times 0.05) = \$28,650 + \$1432.50 = \$30,082.50

b) Manitoba = \$28,650 + (\$28,650 \times 0.05) + (\$28,650 \times 0.10) = \$28,650 + \$1432.50 + \$2865.00 = \$33,927.50

C) Nova Scotia = \$28,650 + (\$28,650 \times 0.15) = \$28,650 + \$4297.50 = \$32,947.50
7) \( \$300,000 \times \frac{12.8439}{1000} = \$3,853.02 \)

8) Calculate This Year's Property Taxes:

\( \$5,850,000 \times \frac{6.8392}{1000} = \$40,009.32 \)

Calculate Next Year's Property Tax Requirement:

\( \$40,009.32 + \$1,750,000 = \$41,759.32 \)

Calculate Next Year's Rate = Taxes Needed \( \times \frac{1000}{\text{Assessed Property Value}} \)

\( \frac{\$41,759.32}{\$5,850,000} \times 1000 = 7.1383 \)