

## Payroll Employee

Gross Income	1846.15
Union dues	- 38.00
Pension	- 125.00
Taxable Income	1683.15
CPP	- 84.72
EI 0.0188	- 34.71
Federal Tax	- 164.55
Provincial Tax	- 123.60
Other Deductions	- 3.85
Net Pay	1271.72

\$48 000 / yr  
paid biweekly

Union dues \$38

Pension \$125

Medical \$3.85/mos

$$\frac{48000}{26} = 1846.15$$

$$\frac{3500}{26} = \$134.62$$

$$1846.15 - 134.62 = 1711.53$$

$$1711.53 \times 0.0495 = 84.72$$