

1. Study the spreadsheet below to answer the questions that follows;

Employee Data

Employees	Marital status	Salary	Sales
Onyancha	M	22000	300000
Alex	M	25000	300000
Ben	S	23000	240000
Ken	M	24000	140000
John	S	50000	120000
Fred	S	21000	250000
Frank	M	20000	160000
Tom	M	26000	230000
Timothy	S	15000	23000
Alice	M	12000	95000

Reference data

Gross Pay	Tax Rate	Sales Target	Travel Allowance
0-50000	20%	100,000	10%
50,001-100,000	25%	150,000	15%
100,001-150,000	30%	200,000	22%
150,001-200,000	35%	250,000	25%
200,000 and above	40%	500,000	30%

Sales Commission rate	10%
Target Sales Level	200,000
Bonus	10,000
Family Allowance for M	2,000
Family allowance for S	5,000
NHIF	5%
NSSF Rate	3%

- i. Enter above data into a spreadsheet and save as EmpPayroll.xls (6marks)
 Add appropriate columns to the right of the employee data & Use functions to compute the following.
 Write all functions on the answer book provided

- ii. Family allowance if 5,000 is given to single persons and 2,000 to those who are married **(2marks)**
- iii. Basic pay is the sum of salary, Travel Allowance and family Allowance **(2marks)**
- iv. Sales commission is 10% of sales **(1marks)**
- v. A bonus of 10,000 is given to anyone who meets the sales target of 200,000 **(2marks)**
- vi. Gross pay is the sum of basic pay, sales commission and bonus, **(1marks)**
- vii. Use suitable functions to enter the Tax rate ie for everyone with a gross pay of less than or equal to 50,000 a tax rate of 20% is applied, for Gross pay between 50,000 and 100,000 a tax rate of 25% is applied **(3marks)**
- viii. Traveling Allowance is dependent on the sales brought in. If the sales are less than or equal to 100,000 the rate is 10%, if between 100,000 and 150,000 the rate is 15%, greater or equals to 150,000 the rate is 20%. **(3marks)**
- ix. Compute the PAYE as Tax rate * Gross pay **(1mark)**
- x. NHIF is computed as 3% of gross pay less PAYEE **(1mark)**
- xi. Net deduction is the total of PAYE, NHIF and NSSF **(1mark)**
- xii. Net Pay **(2marks)**