

// Input: Base Salary, Bonus, <sup>Tax</sup> of the employee  
 // output: Gross Salary, Net Salary

Salary calc (Base Salary, Bonus, Tax)

$$\text{HRA\%} = 50$$

$$\text{DA\%} = 10$$

$$\text{CA\_amt} = 1500$$

$$\text{EPF\%} = 12$$

$$\text{EST\%} = 0.75$$

~~Tax~~

$$\text{HRA\_amt} = \text{gross Salary} * \text{HRA\%} / 100$$

$$\text{DA\_amt} = \text{gross Salary} * \text{DA\%} / 100$$

$$\text{EPF\_amt} = \text{gross Salary} * \text{EPF\%} / 100$$

$$\text{EST\_amt} = \text{gross Salary} * \text{EST\%} / 100$$

$$\text{Allowance} = \text{HRA\_amt} + \text{DA\_amt} + \text{CA\_amt}$$

$$\text{Deduction} = \text{EPF\_amt} + \text{EST\_amt}$$

$$\text{Gross\_Salary} = \text{Base Salary} + \text{Allowance} + \text{Bonus}$$

$$\text{tax\_amt.} = \text{Gross\_Salary} * \text{tax} / 100$$

$$\text{net\_salary} = \text{Gross Salary} - \text{deduction} - \text{tax amt}$$

return Gross\_Salary, net\_salary

To find employee with maximum and minimum salary

// Input: array of <sup>Net</sup>~~gross~~ Salary and start and end index

// output: maximum and minimum salary

if start == end;

Return (salary[start], salary[start])

mid = (start + end) / 2

(left\_min, left\_max) = Find(salary, start, mid)

(right\_min, right\_max) = Find(salary, mid+1, end)

min\_salary = Min(left\_min, right\_min)

max\_salary = Max(left\_max, right\_max)

Return (min\_salary, max\_salary)



## Time complexity Analysis

(A) Linear algorithm

Initialization —  $O(1)$

list of  $n$  employees is given

for each employee you p

- compute gross and net salary
- update min & max salary

$$O(1) + O(1) = O(1)$$

Total Time complexity for Traversing in list

$$T_{\text{traverse}}(n) = n \times O(1) = O(n)$$

$$\text{Total} = O(1) + O(n) + O(1) = O(n)$$

(B) Divide and conquer Algorithm

Given list of ' $n$ ' employees

$$T(n) = 2T(n/2) + O(n)$$

Apply master's theorem

$a = 2$  (no of subproblems)

$b = 2$  (factor with which problem is divided)

$$f(n) = O(n)$$

$$\log_b a = \log_2 2 = 1$$

Compare  $f(n)$  with  $n^{\log_b a}$

$$f(n) = O(n)$$

$$n^{\log_b a} = n^1 = n$$

$$\therefore, f(n) = O(n)$$

and the time complexity of both algorithm is  $O(n)$ .



Positive Test cases.

Input : No.

Input : No.	Base Salary	Bonus	Tax Percent
1	54501	2000	4
2	52540	3000	7.5
...	...	...	...
2000	57412	5000	4

output : For employee 256 - Gross salary: 105323  
Net salary: 88593  
Minimum salary: 37630.5  
Maximum salary: 170457

Input : No.

Input : No.	Base Salary	Bonus	Tax percent
1	75240	5000	5
2	88000	4716	6.5
...	...	...	...
2000	53216	3217	7

output : for employee 25 : Gross salary: 45623  
Minimum salary: 38639.8  
Net salary: 32543  
Maximum salary: 168635



③

Input: No	Base Salary	Bonus	Tax percent
1	43212	0	6.5
2	55158	6751	4.25
:	:	:	:
:	:	:	:
:	:	:	:
2000	57215	5921	7

output: For employee 27 - Net salary: 88215  
Gross salary: 75124

Minimum net salary: 43145  
Maximum net salary: 120,799

④

Input NO	Base salary	Bonus	Tax percent
1	74340	5740	2
2	45690	0	7.2
:	:	:	:
:	:	:	:
2000	34219	0	8.5

output: for employee 357 - Net salary: 78453  
Gross salary: 65215

Minimum salary: 34215  
Maximum salary: 168259

⑤

Input: No	Base salary	Bonus	Tax percent
1	45215	5321	5
2	73219	2430	6
:	:	:	:
:	:	:	:
2000	83157	0	3

output: for employee 1999 - Net salary: 45612  
Gross salary: 31258

Minimum salary: 45612  
Maximum salary: 1,08,256

## Negative Test Cases -

- ① Invalid File operation  
output: 'Unable to open file for reading.'
- ② If the data in file is negative  
output: we filter negative value
- ③ if tax percent is zero  
output - the tax amt will be zero so  
gross and net salary will be equal.
- ④ if Basic salary is large value  
output: overflow will be taken care of
- ⑤ ~~Data~~ Precision salaries  
output: the precision of the salary should  
be taken care of using set precision function.