

Apps Dev 1 Prelim Examinations

Instructions: You are to develop an application that will compute for the Tax withheld of a person who earns payment on a weekly basis. You are already provided with the necessary boiler plate for the examination in the apps-dev1-prelim.zip file. You are to extract this file to a folder named “prelim-exam” in you account.

The important inputs are going to be:

1. The number of hours worked by the person.
2. The rate per hour of the person

To compute for the tax withheld you are given the reference table below.

Daily	1	2	3	4	5	6	7	8
Exemption	0.00	0.00	1.65	8.25	28.05	74.26	165.02	412.54
Status ('000P)	+0% over	+5% over	+10% over	+15% over	+20% over	+25% over	+30% over	+32% over
A. Table for employees without qualified dependent								
1.Z	0.00	1.00	0.00	33.00	99.00	231.00	462.00	825.00
2.S/ME	50.00	1.00	165.00	198.00	264.00	396.00	627.00	990.00

The details of the reference table are as follows:

1. The **Z** and the **S/ME** are exemption codes which will identify which row will be used as exemption reference.
2. The numbers on top represent the income brackets where the current exemption amount is going to be taken from. Notice also that there are already preset values for the base exemption amount. On the second row labeled Status you will see a percentage over statement, this is the Status percentage indicator which will be added to the base exemption amount.
3. Example computation is shown below:

Daily Waged Withholding Tax Computation Program

First Name:	Roderick
Last Name:	Bandalan
Tax Category:	Single or Married ▾
Hours Worked:	20
Rate per Hour:	30
<input type="button" value="Compute Tax Withheld"/> <input type="button" value="Clear Contents"/>	

First Name:	Roderick
Last Name:	Bandalan
Category:	S/ME
Hours Worked:	20
Rate per Hour	30
Gross Pay:	600.00
Tax Withheld:	68.85
Take Home Pay:	531.15

Reference Table:

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In the following example the person has worked a total of 20 hours for the week. Since the worker has a rate of 30.00 per hour then we get the Gross Pay of 600.00 which is 20 (hours worked) * 30 (rate per hour). Take note that the Tax Category is Single of Married, so this will use the 2. S/ME row in order to get the taxable amount. In order to get the taxable amount you first need to satisfy the condition:

If (Gross Pay \geq current income bracket and Gross pay $<$ next income bracket)

If this condition is not satisfied move to the next bracket. In the current example the Gross Pay falls within bracket 5 and bracket 6. Where Gross Pay of 600 is \geq 396.00 but $600 < 627.00$

From there you can then compute for the taxable income which is:

taxable income = Gross Pay – current income bracket

In the example this is $600.00 - 396.00$ which will be 204.00.

From here proceed to getting the percentage from the taxable income based on the Status percentage of bracket 5 which is 20% of the taxable income.

Hence: Status percentage = (taxable income * status percentage) or
 $(204.00 * 0.20) = 40.80$ = This is your Status percentage.

Lastly we then get the Tax Withheld as follows:

Tax Withheld = base exemption amount + Status percentage or
 $28.05 + 40.80 = 68.85$

Once the Tax Withheld amount is determined. Proceed to deducting this from your Gross Pay then you will have your Take Home Pay.

You are to dynamically generate the output using the DOM. An external file called “prelim_exam.js” is already provided which contains the dynamic rendering of the tax table layout.