

Experiment - 09

Create worksheet with following fields

Emp no, Ename, Basic pay (BP), Travelling allowance (TA)

Dearness allowance (DA) House rent allowance (HRA),

Income Tax (IT), Provident fund (PF), Net pay (NP),

Use appropriate formulas to calculate the above

Scenarios analyse the data using appropriate chart
and report the data.

1. Emp. No.
2. Emp Name.
3. Basic pay (BP)
4. Travelling allowance (TA)
5. Dearness allowance (DA)
6. House rent allowance (HRA)
7. (Add 1 more table as Gross Salary)
8. Income Tax (IT)
9. Provident Fund (PF)
10. Net pay (NP).

Explanation:

1. Basic pay: The base salary of the employee.
the fixed, regular salary paid to an employee,
excluding additional allowances or benefits.



BP = 20,000/-
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Eg. If an employee's basic pay is Rs. 20,000/-, it's the core component of their salary, and other benefits are calculated based on this amount.

2. Travelling Allowance (TA).

A fixed amount provided to employees to cover travel expenses related to work.

Benefits: Supports employees during official travel.

Travelling Allowance helps employees cover work-related travel expenses, promoting business mobility and productivity.

Eg. Travelling allowance is 8%.

calculate = BP * 8%. You will get (TA).

$$TA = 20,000 * 8\% (1.600)$$

3. Dearness Allowance (DA).

A cost-of-living adjustment allowance paid to employees to offset inflation.



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* Purpose :

To protect employee's purchasing power.
To adjust salary according to rising costs.

Uses : Helps employees cope with inflation.
Increases purchasing power.

Eg : If an employee's basic pay 20,000/- and DA is 80% calculate with formula = BP * 80% (16,000)

4. House Rent Allowance (HRA)

HRA is an allowance provided to employee to help cover housing expenses.

Eg. $= \text{BP} * 10\%$

$= 20000 * 10\% \quad \text{Rs. 2000. they will pay}$

5. Gross Salary (GS)

Total salary before deductions, including (BP + TA + DA + HRA).

formula : GS = Sum(BP + TA + DA + HRA)

$$= \text{Sum}(20,000 + 1600 + 16,000 + 2000)$$

$$= 39,600$$

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Q. Income Tax :

Income tax is a government levy (charge) on an individual's or organization's income or profits.

$$\text{Ex. } IT = \text{GS} * 10\% \quad (3960/-)$$

F. Provident fund : A retirement savings plan where employee contributes a percentage of the salary.

or,

A retirement savings plan contribution.

Purpose : Encourage Savings.

Provide retirement benefits.

Contributions : Employee contributions usually 10% of basic pay.

Ex : Basic pay : 30,000/-

$$PF = \text{GS} * 10\%$$

$$= 30000 * 10\%$$

$$PF = 3000/-$$



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(8) Netpay (NP).

Total home-Salary after deduction from gross
salary.

Deduction :

1. Income Tax
2. Provident fund
3. Other deduction (if any).

e.g. Gross salary = 20,000/-

Income tax = 2000/-

Provident fund = 3960/-

Total deduction = 14,040

Netpay : = GS - IT - PF

$$= 20,000 - 2000 - 3960$$

Netpay = 31,680/-

Actual amount received by employee.



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classmate

Date _____

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All formula.

1. Basic pay (BP)
2. Travelling allowance (TA) = BP * 8%
3. Dearness allowance (DA) = BP * 80%
4. House Rent allowance (HRA) = BP * 10%
5. Gross salary (GS) = Sum(BP + TA + DA + HRA)
6. Income tax (IT) = GS * 10%
7. Provident fund (PF) = GS * 10%
8. Net pay (NP) = GS - IT - PF



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