

<b>EMP NO.</b>	<b>NAME</b>
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- |       |
|-------|
| 1 ABC |
| 2 DEF |
| 3 GHI |
| 4 JKL |
| 5 MNO |
| 6 PQR |
| 7 STU |

TOTAL SALARY OF ONLY THOSE EMPLOYEES WHOSE BASIC SALARY IS LESS THAN  
COUNT EMPLOYEES WHO AREN'T PAYING ANY TAX =

**BASIC SALARY****HOUSE RENT**

8000	3600
3500	1050
8900	4005
4500	1350
6500	2925
4000	1200
7800	3510
N 5000 =	23400

**CONV. ALLOWANCE      MEDICAL ALLOWANCE**

2400	4800
700	1575
2670	5340
900	2025
1950	3900
800	1800
2340	4680

<b>GROSS</b>	<b>TAX</b>
18800	1880
6825	0
20915	2091.5
8775	0
15275	1527.5
7800	0
18330	1833

**NET**

16920

6825

18823.5

8775

13747.5

7800

16497