

	A	B	C	D	E	F	G	H	I
	Employee Name	Pay Rate	Hours Worked	Normal Wage	Overtime	Eligible for Service (1=Yes, 0=No)	Service	Bonus	Total Gross Wage
1									
2	Fred Bloggs	2.5	43	=IF(C2>\$E\$28, \$E\$28*B2,C2*B2)	=IF(C2>\$E\$28,(C2-\$E\$28)*B2*\$E\$29,0)	=IF(C2>\$I\$28,1,0)	=IF(F2=1,\$B\$29/\$F\$9,0)		=D2+E2+G2+H2
3	Mary White	2.5	39	=IF(C3>\$E\$28, \$E\$28*B3,C3*B3)	=IF(C3>\$E\$28,(C3-\$E\$28)*B3*\$E\$29,0)	=IF(C3>\$I\$28,1,0)	=IF(F3=1,\$B\$29/\$F\$9,0)		=D3+E3+G3+H3
4	George Black	3.2	40	=IF(C4>\$E\$28, \$E\$28*B4,C4*B4)	=IF(C4>\$E\$28,(C4-\$E\$28)*B4*\$E\$29,0)	=IF(C4>\$I\$28,1,0)	=IF(F4=1,\$B\$29/\$F\$9,0)	100	=D4+E4+G4+H4
5	Scarlett Green	3		=IF(C5>\$E\$28, \$E\$28*B5,C5*B5)	=IF(C5>\$E\$28,(C5-\$E\$28)*B5*\$E\$29,0)	=IF(C5>\$I\$28,1,0)	=IF(F5=1,\$B\$29/\$F\$9,0)		=D5+E5+G5+H5
6	Sally Field	2.5	41	=IF(C6>\$E\$28, \$E\$28*B6,C6*B6)	=IF(C6>\$E\$28,(C6-\$E\$28)*B6*\$E\$29,0)	=IF(C6>\$I\$28,1,0)	=IF(F6=1,\$B\$29/\$F\$9,0)		=D6+E6+G6+H6
7	Wendy James	2.7	19	=IF(C7>\$E\$28, \$E\$28*B7,C7*B7)	=IF(C7>\$E\$28,(C7-\$E\$28)*B7*\$E\$29,0)	=IF(C7>\$I\$28,1,0)	=IF(F7=1,\$B\$29/\$F\$9,0)		=D7+E7+G7+H7
8									
9	Total			=SUM(D2:D7)	=SUM(E2:E7)	=SUM(F2:F7)	=SUM(G2:G7)		=SUM(I2:I7)
10	Number of employees			=COUNTA(A2:A7)					
11	Number of employees who worked			=COUNT(C2:C7)					
12	Average wage			=D9/D11					
13	Highest wage			=MAX(D2:D7)					
14									
15									
16	=A1	=I1	Tax Free Allowance	Taxable Income	Tax	Net Wage			
17	=A2	=I2	=\$I\$29	=I2-C17	=D17*\$I\$30	=I2-E17			
18	=A3	=I3	=\$I\$29	=I3-C18	=D18*\$I\$30	=I3-E18			
19	=A4	=I4	=\$I\$29	=I4-C19	=D19*\$I\$30	=I4-E19			
20	=A5	=I5	=\$I\$29	=I5-C20	=D20*\$I\$30	=I5-E20			
21	=A6	=I6	=\$I\$29	=I6-C21	=D21*\$I\$30	=I6-E21			
22	=A7	=I7	=\$I\$29	=I7-C22	=D22*\$I\$30	=I7-E22			
23									
24					=SUM(E17:E22)	=SUM(F17:F22)	=IF(G9=B29,"","Problem")		
25									
26									
27	Total Sales	19500		Overtime					
28	Service Charge %	0.125		More than	39	hours per week		Service h	20
29	Service Charge	=B27*B28		Receives	1.5	times normal wage		Tax Free	45
30								Tax Rate	0.27
31									
32									

Key Points Q2.7

The only reason that the area in blue is below the other part of the question is to easy printing!

Not ethe way in which information is transferred down in cells A16 to B22.