

This is a description on how this application should work:

The application allows anyone to input the employee's details: first name, last name, annual salary(positive integer) and super rate(0% - 50% inclusive), payment start date, the program should generate payslip information with name, pay period, gross income, income tax, net income and super.

The calculation details will be the following:

- pay period = per calendar month
- gross income = annual salary / 12 months
- income tax = based on the tax table provide below
- net income = gross income - income tax
- super = gross income x super rate

Notes: All calculation results should be rounded to the whole dollar. If ≥ 50 cents round up to the next dollar increment, otherwise round down.

The following rates for 2012-13 apply from 1 July 2012.

Taxable income Tax on this income

0 - \$18,200 Nil

\$18,201 - \$37,000 19c for each \$1 over \$18,200

\$37,001 - \$80,000 \$3,572 plus 32.5c for each \$1 over \$37,000

\$80,001 - \$180,000 \$17,547 plus 37c for each \$1 over \$80,000

\$180,001 and over \$54,547 plus 45c for each \$1 over \$180,000

Example Data

Employee annual salary is 60,050, super rate is 9%, how much will this employee be paid for the month of March ?

- pay period = Month of March (01 March to 31 March)
- gross income = $60,050 / 12 = 5,004.16666667$ (round down) = 5,004
- income tax = $(3,572 + (60,050 - 37,000) \times 0.325) / 12 = 921.9375$ (round up) = 922
- net income = $5,004 - 922 = 4,082$
- super = $5,004 \times 9\% = 450.36$ (round down) = 450

Example input and output

Input (first name, last name, annual salary, super rate (%), payment start date):

David,Rudd,60050,9%,01 March – 31 March

Ryan,Chen,120000,10%,01 March – 31 March

Output (name, pay period, gross income, income tax, net income, super):

David Rudd,01 March – 31 March,5004,922,4082,450

Ryan Chen,01 March – 31 March,10000,2696,7304,1000