

**Academic Integration**  
**Lesson Plan**  
**Math in Business – Pay Stub**

**Introduction**

What's wrong with this picture? Adam makes \$7.00 per hour and worked 40 hours last week. .  
40 hours x \$7.00 is \$280. His paycheck was for \$220.64.

**Objectives**

At the end of this lesson students will  
know the difference between *gross* pay and *net* pay  
be able to understand how their payroll check was calculated

**Prior recall of math concepts**

Multiplication  
Percentage

**New information**

Define gross pay and net pay

**Guided practice**

Paystub worksheet

**Enhance retention and transfer**

Students bring in paystubs from their part-time jobs and calculate the percentages deducted

**Accelerated students**

Assign internet research to gain knowledge of federal and state taxation regulations as it pertains to payroll calculations