

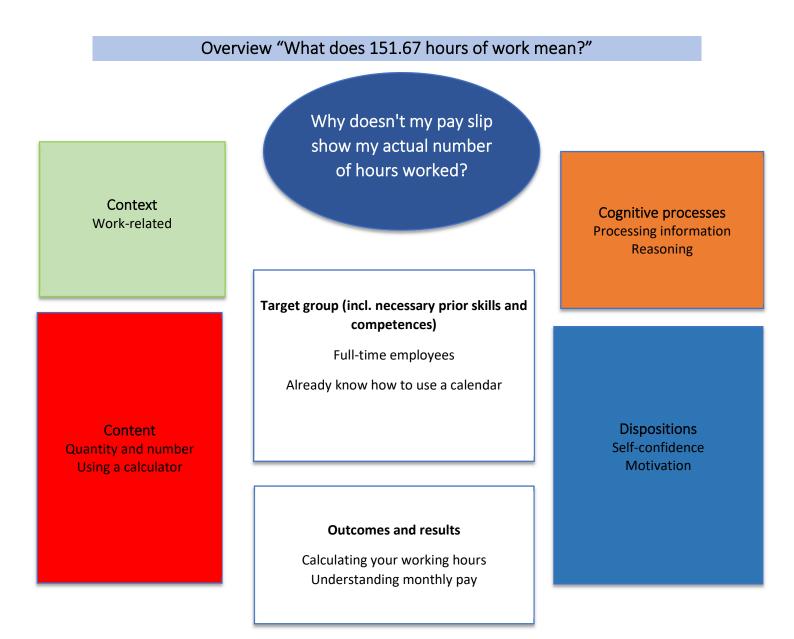


HOURS OF WORK What do these 151.67 hours mean on my monthly payslip?

You work full-time, i.e. 35 hours a week, and yet your monthly payslip shows 151.67 hours worked...

which does not correspond to your actual working hours!

So where does this number of hours come from?





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Main information						
Content	Basic arithmetic operations					
Target group	Priority is given to full-time employees, but this activity can also be aimed at part-time employees or jobseekers.					
Learning intention	Numeracy for professional issues					
Duration	1 lesson					
Material and resources	Pay slips for different months, those of employees undergoing training or prepared by the trainer					
Group size	5 to 12 learners					
Problem statement	The payslip is an essential document, but not an easy one to read and understand. As well as identifying the various lines that make up the payslip, it is essential to identify the number of hours worked. In most cases, however, salaries are paid on a monthly basis, so the number of hours shown does not correspond to the hours actually worked over the period. This is often a source of misunderstanding and even conflict. So it's important to understand the principle of monthly pay.					
Working questions	 What information is shown on my payslip? What does and doesn't change each month? Where do the 151.67 hours come from? 					
Learning outcomes and results	 Calculating your working hours: weekly, monthly, annually Understanding monthly payments 					
Reference to National Qualification Frame	Optional (country's decision)					





	Working	plan	
Time (lessons)	Description of content/activities	Material	Methodical and didactic information ¹
35'	The trainer presents the payslips, and asks the question: what doesn't change from one month to the next? Depending on the audience and their reading skills, they draw special attention to certain points, or leave the learners to find out. In addition to the statutory information (identification of the company, the employee, the workstation, the classification, etc.), it leads learners to point out two elements: the number of hours worked and the monthly salary.	Pay slips for the same employee but from different months If possible, those of the employees undergoing training, otherwise models prepared by the trainer (see appendix 1)	Questioning Discussing
25'	In pairs, the learners count the number of days worked per month, based on 5 days per week, and enter this number in the table in Appendix 2. They then calculate the corresponding working time, based on 7 hours a day, and enter it in the table below. The results are then compared in groups: the conclusion is clear: you don't work the same number of hours every month, and never 151.67 hours! The trainer explains that this is a choice, to allow the employee to receive the same salary every month, to make it simpler for both the employee and the employer. But how do we arrive at these famous 151.67 hours?	Calendars 2024 Appendix 2 Calculators if necessary to facilitate calculations	Collaborative learning Explicit teaching

¹ for description and explanation of kinds of tasks, HITS and other background information please consult the teacher's/user's guide





25'	In small groups, the learners work out how to calculate monthly working hours, based on known data: 7 hours a day or 35 hours a week. The teacher accompanies them in this exploration phase, but without giving the solution, only to encourage reflection (for example: "how many weeks are there in a year?"). When some find a solution, the trainer asks them to also identify a verification method.	Calculators if necessary to facilitate calculations	Collaborative learning
20'	 Back in the large group, the sub-groups propose their method of solving the problem and any solution they have found. The trainer summarises: The correct method is to calculate the annual working time and then divide it by 12. 35 hours per week for 52 weeks = 1820 hours per year or 7 hours a day for 260 days = 1820 hours a year 1820 hours divided by 12 = 151.67 hours 		Discussing Explicit teaching
20'	Systematisation Individually, the learners carry out the calculations proposed in Appendix 3.	Appendix 3 Calculators if necessary to facilitate calculations	Individual
	Possible extension: if learners know their hourly pay, they can calculate their annual pay and monthly pay.		





Appendix 1

13 RUE DELANDINE		A]	BULL	ETIN	DE P	AIE CL	ARIFIE
		A alp	bes			Période du	01/01/24	au 31/01/24	
69002 LYON		conset				Paiement le	31/01/24	par Virement	
SIRET 325123206 0004	48 A	PE/NAF 8559B		J,					
onv. coll. Organisme de	Formation								
atricule 01275		Congé pris c	a male :		M MA	RTIN Claude			
	de Pôle d'activité	1,00	. 100						
aller 26					69002 L	YON			
alaire min.annuel branche	(en €)	40366,03							
oints de progression		2							
onts de progression						Taux	Parts	alarié	~
	Désignation			Nombre	Base	salarial	Gain	Retenue	Part employeur
Salaire conventionnel Salaire lié à la progression				151,67	22,18		3364,04 19,94		
Absence congês payés Indemnité de congês payés							156,18	156,18	
TOTAL BRUT							3383,98		
SANTE									
Sécurité Sociale - Maladie M Complémentaire Santé		Décés			3383,98 3864,00			0,00	236,0
Complémentaire Incepacité / ACCIDENTS DE TRAVAIL-I		ESSIONNELLES			3383,98 3383,98			0,00	68,6
RETRAITE Sécurité Sociale plafonnée					3383,98	6,900		233,49	289.3
Sécurité Sociele déplatornée	•				3383,98	0,400		13,54	68,3
Complémentaire Tranche 1 FAMILLE					3383,98 3383,98	4,418		149,51	224,0
ASSURANCE CHOMAGE					3383.98			0.00	143.8
APEC					3383,98			0,81	1,2
AUTRES CONTRIBUTIONS	DUES PAR L'EN	PLOYEUR			3383,98 4257,56			0,00	189,3 180,9
					1889,31 127,66			0,00	176,6
CSG déductible de l'impôt					3452,42	6,800		234,75	0,0
TRAMBA did	de l'impôt sur le r	evenu	_		3452,42	2,900		100,11	0,0
	ET CONTRIBUT	TACANE .							
CSGIRDS non déductible d TOTAL DES COTISATIONS MONTANT NET SOCIAL	S ET CONTRIBUT	IONS						732,22	1000,
	S ET CONTRIBUT	TONS						732,22 2651,76	1000,0
TOTAL DES COTISATIONS	5 ET CONTRIBUT	IONS							
TOTAL DES COTISATIONS	S ET CONTRIBUT	IONS							
TOTAL DES COTISATIONS	S ET CONTRIBUT	IONS							1999,
TOTAL DES COTISATIONS									
TOTAL DES COTISATIONS MONTANT NET SOCIAL					Base	Taux		2651,76	
TOTAL DES COTISATIONS MONTANT NET SOCIAL					Base	Taux		2651,76 2651,76	Cumul annue
TOTAL DES COTISATIONS MONTANT NET SOCIAL MONTANT NET A PAYER / IMPOT SUR LE REVENU Montant net imposable Montant des heures compl ¹	AVANT IMPOT SI	UR LE REVENU						2651,76 2651,76 iontant 2751,87 0,00	Cumul annue 2751,87 0,00
TOTAL DES COTISATIONS MONTANT NET SOCIAL MONTANT NET A PAYER / IMPOT SUR LE REVENU Montant net imposable Montant des heures compti IMPOT SUR LE REVENU P	AVANT IMPOT SI suppl exonérites RELEVE A LA SI	UR LE REVENU DURCE			Base 2751,87		.90	2651,76 2651,76 lontant 2751,87 0,00 272,44	Cumul annue 2751,87
TOTAL DES COTISATIONS MONTANT NET SOCIAL MONTANT NET A PAYER / IMPOT SUR LE REVENU Montant net imposable Montant des heures compl ¹ IMPOT SUR LE REVENU P MONTANT NET A PA	AVANT IMPOT S Suppl exonérées RELEVE A LA S YER (en Euro	UR LE REVENU DURCE						2651,76 2651,76 iontant 2751,87 0,00	Cumul annue 2751,87 0,00 272,44
TOTAL DES COTISATIONS MONTANT NET SOCIAL MONTANT NET A PAYER / IMPOT SUR LE REVENU Montant net imposable Montant des heures compl ¹ IMPOT SUR LE REVENU P MONTANT NET A PA	AVANT IMPOT S Suppl exonérées RELEVE A LA S YER (en Euro	UR LE REVENU DURCE						2651,76 2651,76 lontant 2751,87 0,00 272,44	Cumul annue 2751,87 0,00
TOTAL DES COTISATIONS MONTANT NET SOCIAL MONTANT NET A PAYER / IMPOT SUR LE REVENU Montant net imposable Montant des heures compti IMPOT SUR LE REVENU P	AVANT IMPOT S Suppl exonérées RELEVE A LA S YER (en Euro	UR LE REVENU DURCE	Av. en na	ture Hrs			.90	2651,76 2651,76 lontant 2751,87 0,00 272,44	Cumul annue 2751,87 0,00 272,44

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69002	LYON		No. of Contrast	es				Période du	01/02/24 29/02/24	PAIE CI au 29/02/24 par Virement	ARIFIE
SIRET	325123206 00	048 A	PE/NAF 8559B			Г					
Conv. coll. Matricule	01275		Congé pris o	e mois :			м ма	RTIN Clau	ie .		
Emploi Palier	Responsable 26	de Pôle d'activité	3,00				69002 L	YON			
	n.annuel branch	e (en C)	40366,03								
Points de j	progression		2			L					
		Désignation			Nom	bre	Base	Taux		salarié	Part employeur
	rivertionnel à la progression			_	1	51,67	22,18		Gain 3364,04 19,94	Retenue	
Absence of	congês payés									780,90	
TOTAL B	de congês payê	,		_	_	_			780,90		
SANTE	RUI			_					3363,95		
Sécurité S	Sociale - Maladie estaire Santé	Matemité Invalidité	Décés				3383,98 3864.00			0,00	236,8
Complem	entaire Incepacit	Invalidité Décés					3383,98			0,00	68,6
RETRAIT	E	-MALADIES PROF	PESSIONNELLES				3383,98			0,00	
	Sociale plafonnée Sociale déplafonn						3383,98 3383,98	6,900		233,49	289,3 68.3
	ostaire Tranche						3383,98 3383,98	4,418		149,51	224,0
ASSURA	NCE CHOMAGE									0,00	116,7
Chámage APEC							3383,98 3383,98	0,024		0,00	143,8
AUTRES	CONTRIBUTION	IS DUES PAR L'EN	PLOYEUR				3383,98 4257,55			0,00	189,3
							1889,32 127,66			0,00	176,6
	uctible de l'impl						3452,42	6,800		234,76	0,0
		de l'impôt sur le r			_	_	3452,42	2,900		100,11	0,0
	T NET SOCIAL	IS ET CONTRIBUT	IONS		-	_				732,22 2651,76	1806,0
-	THETOUTHE			_	_					2001,10	
MONTAN	T NET A PAYER	AVANT IMPOT S	UR LE REVENU							2651,76	
_	UR LE REVENU				Base Taux Montant			Currul annue			
	net imposable							2751,87		5503,74	
Montant des heures complisuppl exonérées			237.6 47			0.00	00,0	0,00			
MPOT SUR LE REVENU PRELEVE A LA SOURCE MONTANT NET A PAYER (en Euros)					2751,87		9,90	272,44	544,88		
_	ERSE PAR L'EN		-							2379,32	5190,8
									7		9130,8
Cumuls	Salaire brut	Ch. salariales	Ch. patronales	Av. en n	. en nature 0.00		travaillées 151,67	Coût total	_		
Période		200.00	1000 00	de 3383,98 732,22 1806,89 e 6767,96 1454,44 3613,78							

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Appendix 2

MOIS	Nombre de jours travaillés	Nombre d'heures de travail
JANVIER		
FEVRIER		
MARS		
AVRIL		
MAI		
JUIN		
JUILLET		
AOUT		
SEPTEMBRE		
OCTOBRE		
NOVEMBRE		
DECEMBRE		





Appendix 3

- Durée du travail d'un salarié = 20 heures par semaine.
 Calculez la durée mensualisée du travail
- Durée du travail d'un salarié = 30 heures par semaine.
 Calculez la durée mensualisée du travail.
- Mme Edith TURPIL travaille à ARKEMA du lundi au vendredi de 7h30 à 9h45.
 Elle travaille aussi à Sanofi Pasteur du lundi au vendredi, sauf le mercredi, de 15h15 à 17h00 et le samedi de 7h00 à 8h00.

Calculez son temps de travail hebdomadaire, et son temps de travail mensualisé.







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