



DATE: MAY 11-15, 2020

TOPIC: STANDARD DEDUCTIONS

STANDARD DEDUCTIONS

- Mandatory deductions that allow wage earners to subtract expenses from their taxable income
- Ensures that wage earners or taxpayers have at least some income that is not subjected to tax
- The standard deductions include the following

A. Social Security System Contribution

- Wage earners from the private sectors must be covered by the SSS
- Both the employer and the employee gives monthly contribution to the SSS based on the employee's gross monthly pay
- Benefits from the SSS includes Maternity, Retirement, Sickness, Disability, Death, and Pension benefits
- The different ranges of compensation of employees with their corresponding monthly SSS Contribution is as follows (as of April 2019)

Range of Compensation	Monthly Salary Credit	EMPLOYER - EMPLOYEE							SE/VM/NWS
		SOCIAL SECURITY			EC	TOTAL CONTRIBUTION			TOTAL CONTRIBUTION
		ER	EE	TOTAL	ER	ER	EE	TOTAL	
BELOW 2,250	2,000	160	80	240	10	170	80	250	240
2,250 – 2,749.99	2,500	200	100	300	10	210	100	310	300
2,750 – 3,249.99	3,000	240	120	360	10	250	120	370	360
3,250 – 3,749.99	3,500	280	140	420	10	290	140	430	420
3,750 – 4,249.99	4,000	320	160	480	10	330	160	490	480
4,250 – 4,749.99	4,500	360	180	540	10	370	180	550	540
4,750 – 5,249.99	5,000	400	200	600	10	410	200	610	600
5,250 – 5,749.99	5,500	440	220	660	10	450	220	670	660
5,750 – 6,249.99	6,000	480	240	720	10	490	240	730	720
6,250 – 6,749.99	6,500	520	260	780	10	530	260	790	780
6,750 – 7,249.99	7,000	560	280	840	10	570	280	850	840
7,250 – 7,749.99	7,500	600	300	900	10	610	300	910	900
7,750 – 8,249.99	8,000	640	320	960	10	650	320	970	960
8,250 – 8,749.99	8,500	680	340	1,020	10	690	340	1,030	1,020
8,750 – 9,749.99	9,000	720	360	1,080	10	730	360	1,090	1,080
9,250 – 9,749.99	9,500	760	380	1,140	10	770	380	1,150	1,140
9,750 – 10,249.99	10,000	800	400	1,200	10	810	400	1,210	1,200
10,250 – 10,749.99	10,500	840	420	1,260	10	850	420	1,270	1,260
10,750 – 11,249.99	11,000	880	440	1,320	10	890	440	1,330	1,320
11,250 – 11,749.99	11,500	920	460	1,380	10	930	460	1,390	1,380
11,750 – 12,249.99	12,000	960	480	1,440	10	970	480	1,450	1,440
12,250 – 12,749.99	12,500	1,000	500	1,500	10	1,010	500	1,510	1,500
12,750 – 13,249.99	13,000	1,040	520	1,560	10	1,050	520	1,570	1,560
13,250 – 13,749.99	13,500	1,080	540	1,620	10	1,090	540	1,630	1,620
13,750 – 14,249.99	14,000	1,120	560	1,680	10	1,130	560	1,690	1,680
14,250 – 14,749.99	14,500	1,160	580	1,740	10	1,170	580	1,750	1,740
14,750 – 15,249.99	15,000	1,200	600	1,800	30	1,230	600	1,830	1,800
15,250 – 15,749.99	15,500	1,240	620	1,860	30	1,270	620	1,890	1,860

	90,000.00		4,050.00
2024	10,000.00	5.00%	500.00
	10,000.01 – 99,999.99		500.00 – 5,000.00
	100,000.00		5,000.00
2025			

Source: Philippine Health Insurance Corporation

HOW TO USE

- To determine the monthly PhilHealth contribution of wage workers simply **multiply your monthly basic salary by the respective rate** based on what year you are paying, then divide it by two since half of it will be paid by the employer
 - Example: An employee with a basic salary of ₱12,200.00 monthly during this year (2020).
The corresponding monthly PhilHealth contribution is $(12,200 \times 3.00\%) / 2 = \text{₱}183.00$.
- There is a changing salary cap per year. Meaning if the wage earners' salary is below the salary cap, they will be using the minimum cap (10,000.00) and if their salary cap is above the salary cap, they will be using the maximum cap (depends on the year).

C. Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno (Pag-IBIG) Contribution

- Also known as Home Development Mutual Fund (HDMF)
- Mandatory for all wage earners of the public and private sector
- Gives its members a saving program and an affordable house financial system
- Also part of its benefits include savings, short-term loans, and access to low-cost housing programs -
The Pag-IBIG contribution table is as follows

MONTHLY COMPENSATION	CONTRIBUTION RATE		
	Employer	Employee	Total
1,500.00 and below	1%	2%	3%
Over 1,500.00	2%	2%	4%

Source: Pagtutulungan sa Kinabukasan: Ikaw, Bangko, Industriya at Gobyerno (Pag-IBIG)

HOW TO USE

- To determine the monthly Pag-IBIG contribution of wage workers simply multiply your monthly basic salary by the respective contribution rate.
 - Example: An employee with a basic salary of ₱4,200.00
The corresponding monthly PhilHealth contribution is $(4,200 \times 2.00\%) = \text{₱}84.00$.
- Note that the maximum monthly compensation is ₱ 5,000, which means that the maximum contribution of any employee or employer is ₱100.00.

D. Withholding Tax in a Month

- Night shift is considered to be work between 10:00 P.M. to 6:00 A.M.

Effective January 1, 2018 to December 31, 2022						
Daily	1	2	3	4	5	6
Compensation Range	685 and Below	685 – 1,095	1,096 – 2,191	2,192 – 5,478	5,479 – 21,917	21,918 and Above
Prescribed Withholding Tax	0.00	0.00 + 20% above 685	82.19 + 25% above 1096	356.16 + 30% above 2,191	1,342.47 + 32% above 5,479	6,602.74 + 35% above 21,918
Weekly	1	2	3	4	5	6
Compensation Range	4,808 and Below	4,808 – 7,691	7,692 – 15,384	15,385 – 38,461	38,462 – 153,845	153,846 and Above

Prescribed Withholding Tax	0.00	0.00 + 20% above 4,808	576.92 + 25% above 7,692	2,500.00 + 30% above 15,385	9,423.08 + 32% above 38,462	46,346.15 + 35% above 153,846
Semi-Monthly	1	2	3	4	5	6
Compensation Range	10,417 and Below	10,417 – 16,666	16,667 – 33,332	33,333 – 83,332	83,333 – 333,332	333,333 and Above
Prescribed Withholding Tax	0.00	0.00 + 20% above 10,417	1,250 + 25% above 16,667	5,416.67 + 30% above 33,333	20,416.67 + 32% above 83,332	100,416.67 + 35% above 333,333
Monthly	1	2	3	4	5	6
Compensation Range	20,833 and Below	20,833 – 33,332	33,333 – 66,666	66,666 – 166,666	166,667 – 666,666	666,667 and Above
Prescribed Withholding Tax	0.00	0.00 + 20% above 20,833	2,500 + 25% above 33,333	10,833.33 + 30% above 66,667	40,833.33 + 32% above 166,667	200,833.33 + 35% above 666,667

Source: Bureau of Internal Revenue

HOW TO USE

- To determine the withholding tax of wage earners, first get their taxable income by subtracting the total deductions (SSS, PhilHealth, Pag-IBIG) from their basic salary.
- Then look for the range of the taxable income from the table. Then use the Prescribed Withholding Tax below it to compute for their withholding Tax.
 - Example: An employee with a basic salary of ₱45,000 monthly and their total deductions is 6,000. The taxable income is $45,000 - 6,000 = \text{₱}39,000$ and fall on the range 33,333 – 66,666. The corresponding Prescribed Withholding Tax is $(2,500 + 25\% \text{ above } 33,333) = 2,500 + 5,667 \times (0.25) = \text{₱}3,916.75$

REFERENCE:

- Bacani J.B., & Soriano J.M. (2017). *Business Mathematics for Senior High*. Quezon City: C & E Publishing, Inc.
- SSS Inquiries (2019). *SSS Contributions Table and Payment Deadline 2020*. Retrieved from <https://sssinquireies.com/contributions/sss-contributions-table-and-payment-deadline-2020/amp/>
- Philippine Health Insurance Corporation. PhilHealth Circular No. 2019-0009
- Rico J.J. (2019). *PhilHealth Sets New Contribution Schedule; Assures Immediate Eligibility to Benefits*. PhilHealth. Retrieved from https://philhealth.gov.ph/news/2019/new_contri.php
- Bureau of Internal Revenue. *Withholding Tax*. Retrieved from <https://www.bir.gov.ph/index.php/taxinformation/withholding-tax.html#index>

STUDENT TASK

Directions: Copy the questions and answer the following on a **ONE WHOLE SHEET OF YELLOW PAPER**.

Show your complete solution and box your final answers.

1. Given the following monthly basic salary, solve for SSS, PhilHealth, and Pag-IBIG contribution a.
 - ₱10,000.00
 - b. ₱15,000.00
 - c. ₱60,000.00
 - d. ₱100,000.00
2. Given a daily salary of ₱5,800 and a total deduction of ₱1,200, solve for the daily withholding tax.

3. The following information is given for a particular employee, solve for the following


- His monthly basic salary is ₱30,000
 - He was late for a total of 5 hours during that month
 - He worked overtime for a total of 10 hours during that month
 - He worked for 20 days during that month
 - He worked for 8 hours during his regular days
- a. What is his Overtime Pay?
 - b. What is his Total Gross Earnings?
 - c. What is his SSS contribution?
 - d. What is his PhilHealth contribution?
 - e. What is his Pag-IBIG contribution?
 - f. What is his deduction for tardiness? (*hours of tardiness times hourly rate*)
 - g. What is his total deduction? (*SUM of SSS, PhilHealth, Pag-IBIG and tardiness*)
 - h. What is his taxable income?
 - i. What is his withholding tax that month?

Directions: Research about **PAYSLIPS**. Answer the following and write your answers at the back of your paper or on a new sheet of paper if there is not enough space.

1. Create your own pay slip for your own imaginary company. Make sure the following information are included and try to be as creative as you can.

- a. Company Name
- b. Company Address
- c. Employee Name
- d. Daily Rate (Wage)
- e. No. of Days Present
- f. No. of Overtime Hours
- g. No. of Night Shift Hours
- h. No. of Rest Days Worked
- i. No. of Special Holidays Worked
- j. No of Regular Holidays Worked
- k. Earnings (Basic Salary, Overtime Pay, Premium Pay, Holiday Pay, Others)
- l. Deductions (SSS, PhilHealth, Pag-IBIG, Withholding Tax, Others)
- m. Gross Earnings
- n. Total Deductions
- o. Net Earnings

EXAMPLE PAY – SLIP

	ZXC Tutorial and Review Center		
	Main Office: Apple St. Brgy. San Miguel, Pasig City		
PAY SLIP			
EMPLOYEE			
Daily Rate:			
No. of Days Present:		No. of Days Worked:	
No. of Overtime Hours:		No. of Special Holidays Worked:	
No. of Night Shift Hours:		No. of Holidays Worked:	
EARNINGS		DEDUCTIONS	

Basic Salary		Withholding Tax	
Overtime Pay		SSS	
Premium Pay		PhilHealth	
Holiday Pay		Pag-IBIG	
Others:		Others:	
Gross Earnings:		Total Deductions:	
Net Earnings			

TOPIC: CONTINUATION OF OVERTIME PAY AND PAY SLIP MAKING

Part 1.

Different Overtime Pay Possibilities

- From the previous Supplementary Module (Week 6), we have discussed that overtime is the work exceeding the regular 8 hours work per day.
- Today, we will be discussing the different computations regarding the different possible overtime scenarios

A. Overtime Pay for Regular Working Days

- Also discussed from the previous Supplementary Module (Week 6).
- Computed using the formula

$Regular\ Hourly\ Wage \times Total\ Overtime\ Hours \times 125\%$
--

B. Overtime Pay for Rest Days

- Computed using the formula

$Regular\ Hourly\ Wage \times Total\ Overtime\ Hours \times 169\%$ Derived from:
--

Work on a Rest Day	= 130% Regular Hourly Rate
Overtime Pay	= <u>130% Regular Hourly Rate</u>
	130% x 130% = 169%

C. Overtime Pay for Special Holidays

- Computed using the formula

$Regular\ Hourly\ Wage \times Total\ Overtime\ Hours \times 169\%$ Derived from:
--

Work on a Special Holiday	= 130% Regular Hourly Rate
Overtime Pay	= <u>130% Regular Hourly Rate</u>
	130% x 130% = 169%

D. Overtime Pay for Special Holidays on a Rest Day

- Computed using the formula

$Regular\ Hourly\ Wage \times Total\ Overtime\ Hours \times 195\%$ Derived from:
--

Work on a Special Holiday + Rest Day	= 150% Regular Hourly Rate
Overtime Pay	= <u>130% Regular Hourly Rate</u>
	150% x 130% = 195%

E. Overtime Pay for Regular Holidays

- Computed using the formula

$Regular\ Hourly\ Wage \times Total\ Overtime\ Hours \times 260\%$ Derived from:
--

Work on a Regular Holiday	= 200% Regular Hourly Rate
Overtime Pay	= <u>130% Regular Hourly Rate</u>
	200% x 130% = 260%

F. Overtime Pay for Regular Holidays on a Rest Day

- Computed using the formula

Regular Hourly Wage × Total Overtime Hours × 338% Derived

from:

Work on a Regular Holiday + Rest Day = 260% Regular Hourly Rate
 Overtime Pay = 130% Regular Hourly Rate
 260% x 130% = **338%**

G. Night Shift Differential Version of Overtime Pay


- Simply multiply the formula by **1.1 or 110%** in order to get the Night Shift Differential Version of the following Overtime Payments.
- (ex. Night Shift Overtime Pay for Regular Working Holidays = 125% x 110% = **137.5%**)

Part 2.

Pay Slip Making (COMPLETION)

- Review your **NOTES** and previous **Supplementary Modules** before proceeding to this part, as this is application of what we had been discussing up until now.

GIVEN SCENARIO: Mr. John Smith is working at the ZXC Tutorial and Review Center. His daily rate is ₱1,000.00 and he worked for 21 days during the month. He also worked for 8 overtime hours, and 4 nightshift hours. Lastly, he also worked for 2 of his rest days, and 2 regular holidays (*none of which coincided*). How would we fill up the remaining parts of our PAY SLIP?

		ZXC Tutorial and Review Center	
		Main Office: Apple St. Brgy. San Miguel, Pasig City	
PAY SLIP			
EMPLOYEE		SMITH, John	
Daily Rate:		₱ 1,000.00	
No. of Days Present:	21	No. of Rest Days Worked:	2
No. of Overtime Hours:	8	No. of Special Holidays Worked:	0
No. of Night Shift Hours:	4	No. of Holidays Worked:	1
EARNINGS		DEDUCTIONS	
Basic Salary		Withholding Tax	
Overtime Pay		SSS	
Premium Pay		PhilHealth	
Holiday Pay		Pag-IBIG	
Others:		Others:	
Gross Earnings:		Total Deductions:	
Net Earnings			

A. Basic Salary

- Daily Rate × No. of Days Present
- ₱1,000 × 21 = **₱21,000**

B. Overtime Pay

- $\frac{\text{Daily Rate}}{8 \text{ hours a day}} \times \text{No. of Overtime Hours} \times 125\%$
- $\frac{₱1,000}{8} \times 8 \times 125\% = \mathbf{₱1,250}$

C. Premium Pay

- (No. of Rest Days Worked + No. of Special Holidays Worked) × Daily Rate × 130%
- (2 + 0) × ₱1,000 × 130% = **₱2,600**

D. Holiday Pay

- No. of Regular Holidays Worked × Daily Rate × 200%
- 1 × ₱1,000 × 200% = **₱2,000**

E. OTHERS (Night Shift Differential)

- $\frac{\text{Daily Rate}}{8 \text{ hours a day}} \times \text{No. of Night Shifts} \times 10\%$
- $\frac{₱1,000}{8} \times 4 \times 10\% = \mathbf{₱50}$

F. Gross Earnings

- Basic Salary + Overtime Pay + Premium Pay + Holiday Pay + Others
- ₱21,000 + ₱1,250 + ₱2,600 + ₱2,000 + ₱50 = **₱26,900**

G. SSS Contribution

- Range of Compensation of Gross Earning on SSS TABLE = (19,750 and Above)
- Employee's Share = **₱800**

H. PhilHealth Contribution (Year 2020)

- Gross Earning × Premium Rate
- ₱26,900 × 3.00% = **₱807**

I. Pag-IBIG Contribution

- Gross Earning is beyond Maximum Monthly Compensation (₱5,000) - ₱5,000 × 2% = **₱100**

J. Withholding Tax

- Gross Income – (SSS + PhilHealth + Pag-IBIG), then find the range of the answer in the tax table to get Withholding Tax
- ₱26,900 – (₱800 + ₱807 + ₱100) = ₱ 25,193, Belongs to Range (20,833 – 33,332)
- ₱0 + (25,193 – 20,833) × 20% = **₱872**

K. Total Deduction

- SSS + PhilHealth + Pag-IBIG + Withholding Tax
- ₱800 + ₱807 + ₱100 + ₱872 = **₱2,597**

L. Net Earnings

- Gross Earnings – Total Deduction
- ₱26,900 - ₱2,597 = **₱24,32**

Please Look for the Attached Excel File

Study: How the pay slip was completed using excel formulas

You may also look up for YouTube Videos regarding using excel formulas for more reference

Also try to recreate it on your own

REFERENCE:

□ Bacani J.B., & Soriano J.M. (2017). *Business Mathematics for Senior High*. Quezon City: C & E Publishing, Inc.

STUDENT TASK

Activity I. Directions: Copy the questions and answer the following on a **ONE WHOLE SHEET OF YELLOW PAPER**. Show your complete solution and box your final answers.

1. A wage earner works at an hourly rate of ₱40.00. He was asked to work on his rest day, which also happened to be on Bonifacio Day. If he worked for 6 hours more than the regular working hours during that day, how much is his overtime pay?
2. During a special holiday, an employee worked for 11 hours. If she earns a daily rate of ₱448.00, how much should she earn on that day?
3. A hotel manager earning ₱608.00 daily, was assigned at the night shift. She was able to work for 3 hours more than the regular working hours. How much is her pay that day?

Activity II. Directions: Using the Pay Slips you created from the previous week, use the following information to complete the data in your Pay Slips.

1. Mark Antonio works as a service crew member at Gold Canteen which is located at Santa Maria, Cebu City, Cebu. His hourly wage is ₱50.00 and his rests days are every Monday and Friday. Below is the table for his work during the month of March 2020.

MARCH 2020						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1 8 AM - 12 PM 1 PM - 5 PM	2 7 AM - 11 AM 1 PM - 5 PM	3 8 AM - 12 PM 1 PM - 5 PM	4 7 AM - 11 AM 1 PM - 7 PM	5 8 AM - 12 PM 1 PM - 5 PM	6 N/A	7 7 AM - 11 AM 1 PM - 7 PM
8 8 AM - 12 PM 1 PM - 5 PM	9 N/A	10 8 AM - 12 PM 1 PM - 5 PM	11 7 AM - 11 AM 1 PM - 7 PM	12 8 AM - 12 PM 1 PM - 5 PM	13 N/A	14 8 AM - 12 PM 1 PM - 7 PM
15 8 AM - 12 PM 1 PM - 5 PM	16 7 AM - 11 AM 1 PM - 5 PM	17 8 AM - 12 PM 1 PM - 5 PM	18 7 AM - 11 AM 1 PM - 7 PM	19 8 AM - 12 PM 1 PM - 5 PM	20 N/A	21 8 AM - 12 PM 1 PM - 5 PM
22 7 AM - 11 AM 1 PM - 5 PM	23 N/A	24 8 AM - 12 PM 1 PM - 5 PM	25 7 AM - 11 AM 1 PM - 7 PM	26 8 AM - 12 PM 1 PM - 5 PM	27 N/A	28 8 AM - 12 PM 1 PM - 5 PM
29 8 AM - 12 PM 1 PM - 5 PM	30 7 AM - 11 AM 1 PM - 7 PM	31 7 AM - 11 AM 1 PM - 5 PM				

Activity III. Directions: Recreate your pay slip using excel/spreadsheet applications. Use the formulas for solving various cells (like Basic Salary, etc.). Highlight the cells you used for solving the SSS, PhilHealth, Pag-IBIG, and Withholding Tax. (Refer to the excel file as your reference)

TOPIC: GRAPHS OF BUSINESS DATA

Part 1.

PRESENTATION OF DATA

- Significant data may be gathered from any business process or transaction, and may be needed to present at times.
- There are three main forms of presenting data and each of these has their own advantages and disadvantages
- It is very important to know how to choose the most appropriate form of presenting data
- Always remember that the main objective of is to present the information accurately, efficiently, and in an organized manner.

A. Textual Form

- Data are explained or stated in a **straightforward** manner - May be in the form of **sentences or paragraphs**.
- Easy to report or state the data
- difficult to identify key characteristics of the data such as **highest or lowest figures**.

EXAMPLE #1 in Textual Form.

In ZXC Tutorial Center, there are 25 high school, 6 preschool, and 32 elementary students. In total, there are 63 students enrolled in the tutorial center.

EXAMPLE #2 in Textual Form.

ZXC Tutorial Center has the following revenues in 2019: ₱75,000 in January, ₱85,000 in February, ₱135,000 in March, ₱62,000 in April, ₱72,000 in May, ₱80,000 in June, ₱90,000 in July, ₱105,000 in August, ₱120,000 in September, ₱100,000 in October, ₱120,000 in November, and ₱130,000 in December. In total, the tutorial center has a revenue of ₱1,174,000 for the whole year.

B. Tabular Form

- Data are listed in **rows** and **columns**
- Organized and presented using **tables**
- Easier to compare **figures** or **numerical information**
- Before using *tabular form*, it is important that it has the following parts:
 - Table Number or Label
 - Must be numbered or Labeled to easily distinguish one from another
 - Can be numbered base on order of appearance (ex. Books, Published Journals)
 - Table Title
 - Must have an appropriate title which is short but clear
 - Placed below or at the right of the table
 - Headings
 - The top rows of each column in a table must have appropriate heading ▪ Briefly describes or classifies the data
 - Body
 - The most important part of the table
 - Consists of the rows and columns in which data are placed and arranged

EXAMPLE #1 in Tabular Form.

Table 1. Number of Students Enrolled in ZXC Tutorial Center in 2019-2020 According to Educational Level

Educational Level	Number of Student
Preschool	6
Elementary	32
High School	25

Total	63
--------------	-----------

EXAMPLE #2 in Tabular Form.

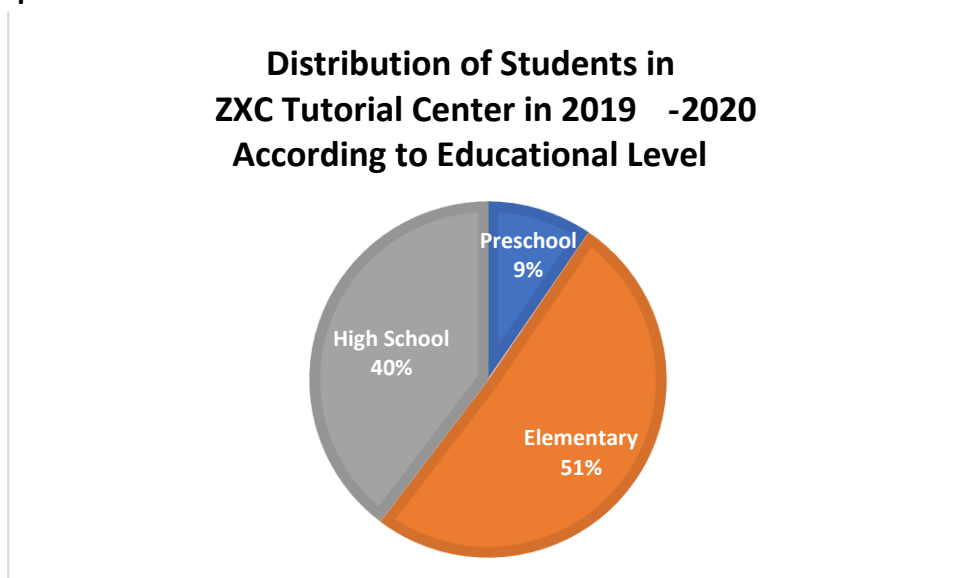
Table 2.
Monthly Revenue of ZXC Tutorial Center in 2019

Month	Revenue (₱)
January	75,000
February	85,000
March	135,000
April	62,000
May	72,000
June	80,000
July	90,000
August	105,000
September	120,000
October	100,000
November	120,000
December	130,000
Total	1,174,000

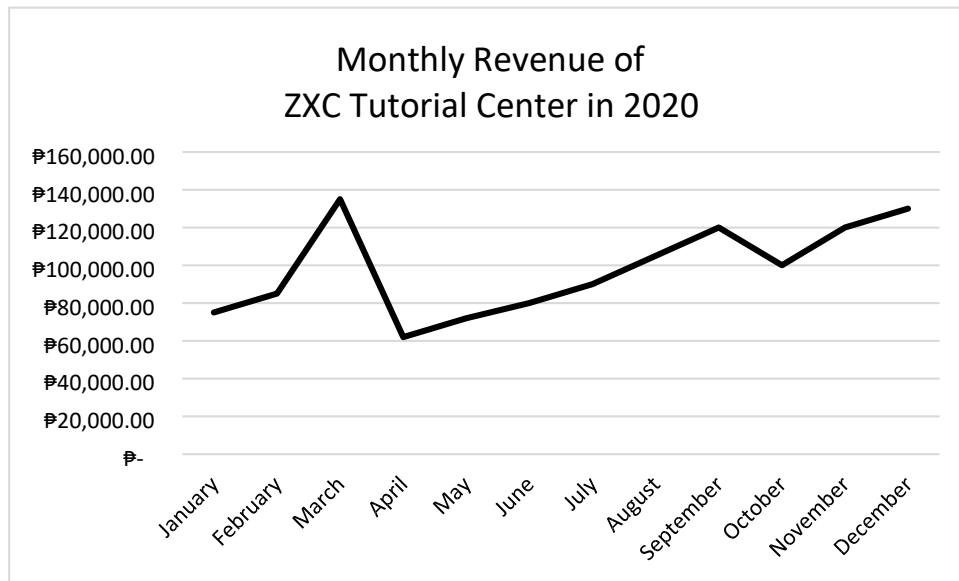
C. Graphical Form

- Data are presented using charts and graphs
- Well-made charts make It easier for people to understand and interpret numerical information. - Can be done using different ways such as
 - Pie Chart
 - Line Graph
 - Bar Graph
 - Histogram

EXAMPLE #1 in Graphical Form.



EXAMPLE #2 in Graphical Form



Part 2.

Graphical Form Using Excel/SpreadSheet Applications

- Graphical Form can be done using different applications

Please Look for the Attached Excel File

Within the Attached Excel Files:

Instructions of how to create Pie Chart and Line Graph which are used for Examples 1 and 2

REFERENCE:

- Bacani J.B., & Soriano J.M. (2017). *Business Mathematics for Senior High*. Quezon City: C & E Publishing, Inc.
- JamesCook University of Australia. *Basic Statistics: Representing Data – Graphing*. Retrieved from <https://www.jcu.edu.au> > assetsPDF Web results Representing Data – Graphing
- Jupri. N. (2019). *Business Statistics & Presentation of Data. Basic Mathematics. Math101*. Retrieved from https://ftms.edu.my/v2/wp-content/upload/2019/02/chapter-7-business-statistics-datapresentation_052015.pdf

STUDENT TASK

ACTIVITY I. Directions: Copy the questions and answer the following on a **ONE WHOLE SHEET OF YELLOW PAPER**. Show your complete solution and box your final answers.

1. What are the different uses of the following graphs? (Include advantages and disadvantages)
 - a. Pie Chart
 - b. Line Graph
 - c. Bar Graph
 - d. Histogram

2. Present the given data in textual, tabular and graphical form
 - a. In a public high school in Quezon City, the number of enrolled students in 2015 are as follows
 - Freshmen: 1024 □ Senior: 962

- Junior: 980 □ Sophomore: 989
- c. The monthly expense of Gold Canteen for the year 2016 are as follows
- March: 32,450 □ June: 13,110
 - April: 56, 500 □ October: 42,900
 - December: 48, 129 □ November: 35,982
 - September: 67,200 □ February: 38,200
 - January: 52, 630 □ July: 29,760
 - August: 72, 833 □ May: 79,200
3. In a certain company, there are 8 employees aged 18-24 years old, 5 employees aged 25-31 years old, 3 employees aged 32-38 years old, and 2 employees ages 39 years old and up. a. Present in table form
- b. Present using Histogram

ACTIVITY II. Directions: Answer the following and write your answers at the back of your paper or on a new sheet of paper if there is not enough space.

1. What are the steps in making: (Copy the format steps written on the excel file) a.
- Bar Graph
- b. Histogram

2. The table shows the number of Asian tourists in Baguio from 2009 – 2015

Country of Residence	2009	2010	2011	2012	2013	2014	2015
Brunei	48	41	21	16	33	36	67
Cambodia	23	29	24	14	5	18	77
Indonesia	239	145	62	151	160	125	160
Laos	-	-	-	-	11	11	73
Malaysia	913	538	467	829	1071	602	520
Myanmar	-	-	-	23	1	28	42
Singapore	946	859	977	811	912	662	575
Thailand	327	203	193	132	109	188	87
Vietnam	164	35	23	64	274	71	34
China	1757	1278	846	908	953	1063	1473
Hong Kong	310	204	457	215	219	242	310
Japan	2527	1466	1955	1612	2151	1776	1286
Korea	7727	6710	6878	5894	7425	7505	5929
Taiwan	266	-	339	162	336	384	164

- a. Construct a line graph that shows the number of tourists in Baguio coming from each country in EAST ASIA (China – Taiwan) from 2009 to 2015, as listed in the table. Write an observation and conclusion about this set of data.
- b. Construct a pie chart that shows the number of visitors from ASEAN Countries (Brunei – Vietnam), as listed in the table. Write an observation and conclusion about this set of data.

ACTIVITY III. Directions: Recreate your line graph and pie chart from test 2 number 2 using excel/spreadsheet applications. Refer to the excel file as your reference.

Read about **Measures of Central Tendency**