

Continuing Professional  
Development  
in Vocational Education  
and Training

# How to Calculate a Payroll

Inspiration for online teaching





In the COVET project, we have collected many great examples of teaching that have been transformed from the classic off-line version into a modern online learning method.

These sample lessons have been created by VET teachers from different EU countries. We present them to you as inspiration for your work.

The lessons are particularly suitable for vocational teachers, but can also serve as a training tool for teachers, trainers and lecturers in other educational settings.

All sample lessons, training materials as well as all information about the project are available at:

<https://www.covet-project.eu/>

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# How to Calculate a Payroll

## Offline version of the lesson

This lesson is part of the Vocational Training and Guidance module, which is included in all intermediate and higher vocational training cycles in Spain.

The objective of this lesson is to know how a simple payroll is calculated and, in particular, the procedure to follow once a job has been found in order to know if the company has calculated the salary to be paid correctly.

To carry out this lesson in an offline scenario, the main thing is to explain the structure of the payroll and how are calculated the quotas that the employer will enter into the system of tax authorities and social security to be able to deduct them from the total of the concepts that the worker receives and know the salary that must be received by the worker. In this case, a step-by-step explanation is given on the blackboard and the students must take note of it in order to carry out the exercises autonomously.

In order to prepare the lesson "How to calculate a payroll", I need:

- to prepare the statements for the exercises and to do the calculations myself;
- to simulate how long it will take me to explain how to do the calculations and to make an estimate of how many lessons it will take;
- to make a list of the copies I should give to the students, because they need to know how to calculate the amount of money the employee is going to receive;
- to make the copies and give them to the students.

## Online version of the lesson

Faced with the need to move this lesson online, I had to consider the following. I had to look for official websites that could be useful for my students and for videos on Youtube on how to calculate a payroll. I also tried to find an application or a website where I could explain the mechanism of a payroll. It was necessary to prepare pdf notes on the mechanism of calculating a payroll. I also had to decide whether to record myself explaining how to calculate a payroll. To do this, I had to buy a digital blackboard to record myself and learn how to use it. I also had to learn how to use the computer screen recording software and how to edit the videos I would record. As this is a very practical lesson, I find the ability to record a video tutorial very interesting, rather than searching for one on YouTube, as it can be very difficult to find a video that shows exactly what I want.

In the end I decided to give them pdf notes because I think the students should have these notes written, but I think they should learn by doing and it is likely that they may not understand the pdf notes without explanation, so in the end I decided not to look for Youtube videos because I have my way of explaining this and I want the students to follow my method.

I also had to study different online applications and programmes to create infographics and videos and learn how to use them to get the most out of them. I also had to learn how to use a digital blackboard to show the calculations, because I think it is better to use it like in the classroom.

I chose Genial.ly, an interactive application designed to create interactive lessons and gamification activities that make it easier for students to understand visual and interactive content. With Genial.ly, students pay attention through visual content and participate through interactivity, so that they can discover information on their own. I purchased the Genial.ly Premium Plan, because it allowed me to use more templates than the free plan.

I also used OBS Studio, a program that allows me to record myself and the computer screen while I explain how to calculate payroll using the digital blackboard.

I certainly had to discover new ways of teaching, how to explain concepts without having face-to-face communication.

## Final result

The first online session introduces the subject of the lesson and explains the different parts of the pay slip.

It then explains how the bases are calculated to determine the rates that the employer deducts from the employee's pay to pay to the tax authorities and social security system, and how the actual amount that the employee receives as salary is determined.

Here are links to the online learning material I managed to produce for the students:

[Pdf notes](#) of the lesson.

[Video](#) of theoretical concepts of the topic based on a [Genial.ly resource](#) of the payroll structure.

**BOE** BOLETÍN OFICIAL DEL ESTADO  
Núm. 273 Martes 11 de noviembre de 2014 Sec. I. Pág. 6279

**RECIBO INDIVIDUAL AJUSTADO DEL PAGO DE SALARIOS**

Empresa:  
Domicilio:  
CIF:  
Código:

Trabajador:  
NIF:  
Núm. Afili. Seguridad Social:  
Grupo profesional:  
Grupo de Cotización:

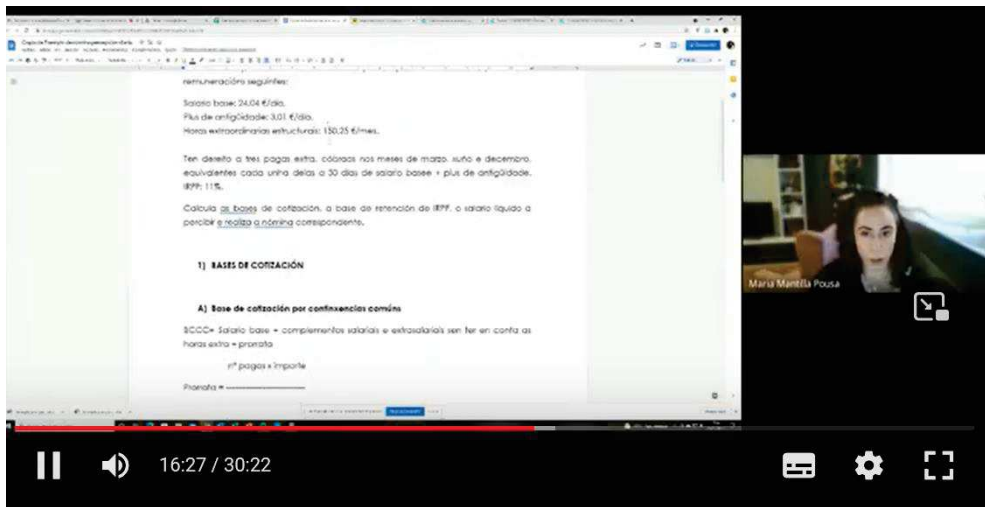
**Periodo de liquidación**  
**1. Devengado**

Percepciones:  
Salario base:  
Complementos:  
Horas extras:  
Horas extras:  
Otras prestaciones:  
Salario en especie:  
Prestaciones:  
Indemnización:  
Prestaciones:  
Indemnización:

Os días trabajados durante el mes.  
Dependen de categoría profesional:

- Categorías de 1 a 7 de retribución mensual: siempre 30 días, aún que el mes tenga 28, 29, 30 o 31 días.
- Categorías de 8 a 11 de retribución diario: el total de días será el que tenga cada mes (28, 29, 30 o 31).

[Video](#) on how to calculate a monthly salary worker's payroll.



[Video](#) on how to calculate a daily monthly salary worker's payroll.

[Video](#) on how to calculate a severance payment.

Then, the activities were uploaded to the school application (Moodle), all work done by the students was corrected online.

## Final feedback

The most important thing in this case is to distinguish between the different types of students in higher and intermediate vocational education and training.

The higher cycle students are more mature than the intermediate cycle students, because although both are not compulsory, the higher cycle students are older than the intermediate cycle students, and they usually have more knowledge and are more interested in what they are studying. Therefore they are also more self-motivated than the intermediate cycle students. That is why my experience of teaching online with higher cycle students is much more satisfying than with intermediate cycle students.

The biggest complication we find when teaching online is the students' internet connection. Many do not have a stable connection, either from a desktop computer or a mobile device such as a mobile phone, so it is difficult to maintain constant feedback. It is easier for students in higher cycles because they are more motivated and focused on the subjects than students in intermediate cycles.

In this case, despite having constant weekly contact during the confinement, it was sometimes impossible to contact a student during class (because he/she was not connected or because he/she had just connected to class and was not paying attention) or by email. I can say that this was the worst experience during the confinement.

The method of recording the calculation process works very well with older students, but not so much with the intermediate cycle student, for the reasons explained above.



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