

Your First Payslip: Gross vs Net

Learning goal

Read a simplified fictional payslip and distinguish gross from net pay.

Preparation

Print the pupil pages. Ask pupils to mark assumptions, terms and evidence before drawing conclusions. Use no private real data.

Teaching flow

7 min**Hook**

Read the story aloud. Ask which card facts are known and what the class needs to find out.

13 min**Model**

Think aloud through task 1: Calculate gross pay for five hours.

25 min**Practise**

Pupils tackle tasks 2 and 3. Ask which card fact supports each answer.

10 min**Discuss**

Discuss this likely misconception: Do not infer a tax percentage or make a real-world payslip claim from this fictional card.

5 min**Exit**

Use the reflection as the exit check: Why should you not assume the €9 deduction applies to every real worker?

Evidence of learning

Actual rules depend on country, situation and current law; this is only a classroom simplification.

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Model answers

1. $5 \times €12 = €60$ gross.
2. $€60 - €9 = €51$ net.
3. Gross €60, deduction €9, net €51. Shared services may include schools, roads or health services, depending on the country and rule.

Reflection check

Why should you not assume the €9 deduction applies to every real worker?

Look for: Actual rules depend on country, situation and current law; this is only a classroom simplification.

Watch for

Do not infer a tax percentage or make a real-world payslip claim from this fictional card.

Adapt the lesson

Support: Provide a three-line payslip with the gross amount prefilled.

Stretch: Compare 4 hours at €14 with the same fictional €9 deduction: gross €56, net €47.

Teach at home

Ask the teenager to mark assumptions and missing conditions before comparing outcomes.

Notes: what can the pupil already explain?

Teaching example: not personal financial advice.