



Task Title: Calculating Business HST

OALCF Cover Sheet – Practitioner Copy

Learner Name: _____

Date Started: _____

Date Completed: _____

Successful Completion: Yes ☐ No ☐

Goal Path: Employment ☒ Apprenticeship ☐

Secondary School ☐ Post Secondary ☐ Independence ☐

Task Description: The learner will calculate HST and net profit for a small business.

Main Competency/Task Group/Level Indicator:

- Understand and Use Numbers/Manage money/C1.2

Materials Required:

- Pen/pencil and paper and/or digital device
- Calculator or digital device with calculator function

Learner Information

In Ontario, small businesses earning more than \$30,000 are required to charge and remit HST (13%) to the Canada Revenue Agency (CRA).

Khadija has a small business mowing lawns and providing lawncare.

Scan Khadija's list of services offered.

Services Offered

Lawn cutting (including edging and cleanup): \$45/hour + HST

Spring yard cleanup (including removal of yard waste): \$50/hour + HST

Fall yard cleanup (including removal of leaves): \$50/hour + HST

Flowerbed weeding and adding new soil or mulch: \$40/hour + HST

Work Sheet

Task 1: Calculate the total hourly cost including HST, for each service provided by Khadija.

Answer:

Task 2: Calculate the total amount of HST collected in a week during which Khadija completed

- **two hours of lawn cutting**
- **four hours of spring yard cleanup**
- **two hours of flowerbed weeding**

Answer:

Task 3: Calculate the total amount of HST collected in a month during which Khadija completed

- **Week 1: 10 hours of spring yard cleanup and 8 hours of flowerbed weeding**
- **Week 2: 22 hours of spring yard cleanup**
- **Week 3: 8 hours of spring yard clean up and 5 hours of flowerbed weeding**
- **Week 4: 15 hours of lawn cutting**

Answer:

Answers

Task 1: Calculate the total hourly cost including HST, for each service provided by Khadija.

Answer:

Lawn cutting: $\$45/\text{hour} + 13\% (\$5.85) = \$50.85$

Spring yard cleanup: $\$50/\text{hour} + 13\% (\$6.50) = \$56.50$

Fall yard cleanup: $\$50/\text{hour} + 13\% (\$6.50) = \$56.50$

Flowerbed weeding: $\$40/\text{hour} + 13\% (\$5.20) = \$45.20$

Task 2: Calculate the total amount of HST collected in a week during which Khadija completed

- **two hours of lawn cutting**
- **four hours of spring yard cleanup**
- **two hours of flowerbed weeding**

Answer:

Two hours lawn cutting: $(2 \times \$45) \times .13 = \$11.70$ HST

Four hours of spring yard cleanup: $(4 \times \$50) \times .13 = \$26.00$ HST

Two hours of flowerbed weeding: $(2 \times \$40) \times .13 = \$10.40$ HST

Total: $\$11.70 + \$26.00 + \$10.40 = \$48.10$ HST collected

Task 3: Calculate the total amount of HST collected in a month during which Khadija completed

- **Week 1: 10 hours of spring yard cleanup and 8 hours of flowerbed weeding**
- **Week 2: 22 hours of spring yard cleanup**
- **Week 3: 8 hours of spring yard clean up and 5 hours of flowerbed weeding**
- **Week 4: 15 hours of lawn cutting**

Answer:

Week 1: $(10 \times \$50) + (8 \times \$40) = \$820 \times .13 = \mathbf{\$106.60}$

[OR $(10 \times \$50 \times .13) + (8 \times \$40 \times .13) = \$65.00 + \$41.60 = \$106.60$]

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Week 2: $(22 \times \$50) = 1,100 \times .13 = \mathbf{\$143.00}$

[OR $22 \times \$50 \times .13 = \$143.00$]

Week 3: $(8 \times \$50) + (5 \times \$40) = 600 \times .13 = \mathbf{\$78.00}$

[OR $(8 \times \$50 \times .13) + (5 \times \$40 \times .13) = \$52.00 + \$26.00 = \$78.00$]

Week 4: $15 \times \$45 \times .13 = \mathbf{\$87.75}$

Total: \$415.35 HST collected this month

Performance Descriptors

Levels	Performance Descriptors	Needs Work	Completes task with support from practitioner	Completes task independently
C1.2	calculates using numbers expressed as whole numbers, fractions, decimals, percentages and integers			
	calculates percentages			
	chooses and performs required operations; may make inferences to identify operations			
	selects appropriate steps to reach solutions			
	represents costs and rates using monetary symbols, decimals, and percentages			
	uses strategies to check accuracy			

This task: Was successfully completed ☐ Needs to be tried again ☐

Learner Comments:

Instructor (print):

Learner (print):
