



for Grades 9-12



Teacher Presentation Slides

for use with Educator Guide



**for Grades 9-12
and Ages 18-20**

Teacher Presentation Slides

for use with Educator Guide

LEVEL 4, LESSON 9

EASY AS PI

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FINANCIAL RATIOS

Debt-to-Income:
monthly debt divided by monthly gross income



Car Loan



Electric Electronics Inc. 855 Electronic Avenue Midville, MA 02546				Earnings Statement		
Employee No.	Employee Name	Social Security No.	Period Beg.	Period End	Check Date	
543210	Jerome Roberts	xx-xx-4321	9/1/2014	9/15/2014	9/15/2014	
Earnings	Hours	Rate	Current Amount	Withholdings/Deductions	Current Amount	Year to Date
Regular pay	40.00	15.00	600.00	FICA MED TAX	8.70	191.40
				FICA SS TAX	3.720	818.40
				FED TAX	59.87	1310.54
				MA ST TAX	28.19	620.15
				401K	25.00	400.00
Current Amount	Current Deductions	Net Pay	YTD Earnings	YTD Deductions	YTD Net Pay	Check No.
600.00	158.36	441.34	13,200.00	3,340.49	9,859.57	2796

FINANCIAL RATIOS

Debt-to-Assets: liabilities divided by assets

Liabilities are money owed, or debt obligations

Assets are items of value that can be converted into cash



FINANCIAL RATIOS

Debt-to-Limits:
credit debt divided by credit limit

