Northgate Manufacturing Co.

# DEPARTMENTAL PAYROLL SUMMARY

*Monthly payroll statement – October 2026*

## Assumption

| | |
|---|---|
| Employer payroll tax rate (combined) | 9.7% |

## Cost by department

| Department | Headcount | Gross wages | Employer taxes | Benefits (health, pension) | Total payroll cost | Cost per head | % of total |
|---|---|---|---|---|---|---|---|
| Production | 42 | 168,400.00 | 16,250.60 | 25,260.00 | 209,910.60 | 4,997.87 | 45.1% |
| Maintenance | 8 | 41,250.00 | 3,980.63 | 6,190.00 | 51,420.63 | 6,427.58 | 11.0% |
| Warehouse & logistics | 14 | 50,120.00 | 4,836.58 | 7,520.00 | 62,476.58 | 4,462.61 | 13.4% |
| Quality control | 5 | 26,300.00 | 2,537.95 | 3,945.00 | 32,782.95 | 6,556.59 | 7.0% |
| Sales | 7 | 39,900.00 | 3,850.35 | 5,985.00 | 49,735.35 | 7,105.05 | 10.7% |
| Administration & HR | 9 | 47,650.00 | 4,598.23 | 7,150.00 | 59,398.23 | 6,599.80 | 12.8% |
| | | | - | | - | - | 0.0% |
| | | | - | | - | - | 0.0% |
| **Company total** | **85** | **373,620.00** | **36,054.34** | **56,050.00** | **465,724.34** | **5,479.11** | **100.0%** |

## Key figures

| | |
|---|---|
| **Average gross wage per employee** | **4,395.53** |
| **Total monthly payroll cost** | **465,724.34** |
| **Annualised payroll cost (× 12)** | **5,588,692.08** |

### Notes

Benefits include the employer share of health insurance and pension contributions.
Department totals should agree with the general ledger wage accounts for the month.