

# Standard Arrears Calculation Sheet

## EMPLOYEE DETAILS

Employee Name:	John Doe	Employee ID:	EMP01234
Department:	Finance	Designation:	Payroll Associate
Month(s) of Arrears:	Jan 2024 - Mar 2024	Date Prepared:	20 Apr 2024

## EARNINGS ARREARS CALCULATION

Month	Component	Original Amount (â,¹)	Revised Amount (â,¹)	Difference (â,¹)
Jan 2024	Basic Pay	30,000	32,000	2,000
Jan 2024	HRA	12,000	12,800	800
Feb 2024	Basic Pay	30,000	32,000	2,000
Feb 2024	HRA	12,000	12,800	800
Mar 2024	Basic Pay	30,000	32,000	2,000
Mar 2024	HRA	12,000	12,800	800
Total Earnings Arrears (â,¹)				9,600

## DEDUCTIONS (IF ANY)

Month	Deduction Type	Original (â,¹)	Revised (â,¹)	Difference (â,¹)
Jan 2024	PF	3,600	3,840	240
Feb 2024	PF	3,600	3,840	240
Mar 2024	PF	3,600	3,840	240
Total Deductions (â,¹)				720

## NET ARREARS PAYABLE

Total Earnings Arrears (â,¹)	9,600
Total Deductions (â,¹)	720
Net Arrears Payable (â,¹)	8,880

## NOTES

- All calculations should be verified and approved by the payroll department before disbursement.
- Arrears may attract tax deductions as per applicable income tax rules.
- This sheet serves as internal documentation for reference and audit purposes.
- Cross-check all revisions in salary structure, including statutory deductions, before payout.

