



DEPARTMENT OF
LABOUR & PENSIONS
CAYMAN ISLANDS GOVERNMENT

Attachment #1 - Volume of Sales Method

VOLUME OF SALES

Total Sales	\$32,000.00				
Total Gratuities (FOH) 10%	\$3,200.00				
Employee Name	Position	Value of Sales	Hrs Worked	Share of Gratuities (10% of Sales)	Hourly Gratuity Rate
S. Ebanks	Server	\$4,100.00	90	\$410.00	\$4.56
L. Smith	Server	\$3,300.00	88	\$330.00	\$3.75
R. Bodden	Server	\$3,700.00	91	\$370.00	\$4.07
A. Brown	Server	\$4,000.00	90	\$400.00	\$4.44
C. McLean	Server	\$3,300.00	87	\$330.00	\$3.79
R. Rhoden	Server	\$3,500.00	94	\$350.00	\$3.72
P. Cole	Server	\$3,400.00	91	\$340.00	\$3.74
J. Peters	Server	\$3,300.00	90	\$330.00	\$3.67
B. Donalds	Server	\$3,400.00	90	\$340.00	\$3.78
		\$32,000.00	811	\$3,200.00	

Share of Gratuities = Value of Sales X 10% of Sales

Example: Employee S. Ebanks sales for the pay period was \$4,100.00 and she received 10% of the total sales totaling \$410.00.

Hourly Gratuity Rate Formula = Share of Gratuities / Hours Worked

Example: Employee S. Ebanks earned \$410.00 in gratuity and she worked 90 hours. Therefore, the hourly rate = 410 / 90 = 4.56