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1      IDENTIFICATION DIVISION.
2      PROGRAM-ID. WAGES-CALCULATION.
3      ENVIRONMENT DIVISION.
4      CONFIGURATION SECTION.
5      SOURCE-COMPUTER.
6      OBJECT-COMPUTER.
7      DATA DIVISION.
8      WORKING-STORAGE SECTION.
9      01 SAL-REC.
10     02 N-HOUR          PIC 9(5).
11     02 H-RATE          PIC 9(5)V99.
12     02 GROSS-SAL       PIC 9(5)V99.
13     02 TAX              PIC 9(5)V99.
14     02 NET-SAL          PIC 9(5)V99.
15     01 E-SAL-REC.
16     02 E-N-HOUR        PIC ZZZZZZ9.
17     02 E-H-RATE        PIC Z(4)9.99.
18     02 E-GROSS-SAL     PIC Z(4)9.99.
19     02 E-TAX           PIC Z(4)9.99.
20     02 E-NET-SAL       PIC Z(4)9.99.
21     PROCEDURE DIVISION.
22     MAIN-PARA.
23         DISPLAY (01 01) ERASE.
24         DISPLAY (02 10) "          Wages Calculation".
25         DISPLAY (03 10) "-----".
26         DISPLAY (04 10) "Enter the following :".
27         DISPLAY (05 10) "No. of Hours Worked : ".
28         ACCEPT (05 32) N-HOUR.
29         DISPLAY (06 10) "          Hourly Rate : ".
30         ACCEPT (06 32) H-RATE.
31         COMPUTE GROSS-SAL = N-HOUR * H-RATE.
32         IF GROSS-SAL < 2500
33             COMPUTE TAX = GROSS-SAL * 0.10
34         ELSE
35             COMPUTE TAX = GROSS-SAL * 0.20.
36         COMPUTE NET-SAL = GROSS-SAL - TAX.
37         MOVE N-HOUR TO E-N-HOUR.
38         MOVE H-RATE TO E-H-RATE.
39         MOVE GROSS-SAL TO E-GROSS-SAL.
40         MOVE TAX TO E-TAX.
41         MOVE NET-SAL TO E-NET-SAL.
42         DISPLAY (10 10) "          P A Y  S L I P".
43         DISPLAY (11 10) "          -----".
44         DISPLAY (12 10) "No. of Hours Worked : " E-N-HOUR.
45         DISPLAY (13 10) "  Hourly Wage-Rate : " E-H-RATE.
46         DISPLAY (14 10) "-----".
47         DISPLAY (15 10) "          Gross Salary : " E-GROSS-SAL.
48         DISPLAY (16 10) "          Tax Deductions : " E-TAX.
49         DISPLAY (17 10) "-----".
50         DISPLAY (18 10) "          NET SALARY : " E-NET-SAL.
51         DISPLAY (19 10) "===== ".
52         STOP RUN.

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No errors or warnings

Data area size = 630

Code area size = 464