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1 IDENTIFICATION DIVISION.
2 PROGRAM-ID. PAYROLL.
3 ENVIRONMENT DIVISION.
4 CONFIGURATION SECTION.
5 SOURCE-COMPUTER.
6 OBJECT-COMPUTER.
7 INPUT-OUTPUT SECTION.
8 FILE-CONTROL.
9     SELECT EMP-FILE ASSIGN TO DISK
10     ORGANIZATION IS LINE SEQUENTIAL.
11     SELECT SALARY-FILE ASSIGN TO DISK
12     ORGANIZATION IS LINE SEQUENTIAL.
13 DATA DIVISION.
14 FILE SECTION.
15 FD EMP-FILE
16     LABEL RECORDS ARE STANDARD
17     VALUE OF FILE-ID IS "EMP.TXT"
18     DATA RECORD IS EMP-REC.
19 01 EMP-REC.
20     02 E-NO          PIC 9(5).
21     02 NAME          PIC X(20).
22     02 DESIG         PIC X(10).
23     02 BASIC         PIC 9(5)V99.
24 FD SALARY-FILE
25     LABEL RECORDS ARE STANDARD
26     VALUE OF FILE-ID IS "SALARY.TXT"
27     DATA RECORD IS SAL-REC.
28 01 SAL-REC.
29     02 EMPNO         PIC 9(5).
30     02 BASIC-PAY     PIC 9(5)V99.
31     02 DA            PIC 9(5)V99.
32     02 HRA           PIC 9(5)V99.
33     02 TAX           PIC 9(5)V99.
34     02 GROSS-PAY     PIC 9(5)V99.
35     02 NET-PAY       PIC 9(5)V99.
36 WORKING-STORAGE SECTION.
37 01 SHOW-REC.
38     02 E-EMPNO       PIC Z(4)9.
39     02 FILLER        PIC X(3).
40     02 E-BASIC-PAY   PIC Z(4)9.99.
41     02 FILLER        PIC X(3).
42     02 E-DA          PIC Z(4)9.99.
43     02 FILLER        PIC X(3).
44     02 E-HRA         PIC Z(4)9.99.
45     02 FILLER        PIC X(3).
46     02 E-TAX         PIC Z(4)9.99.
47     02 FILLER        PIC X(4).
48     02 E-GROSS-PAY   PIC Z(4)9.99.
49     02 FILLER        PIC X(3).
50     02 E-NET-PAY     PIC Z(4)9.99.
51 PROCEDURE DIVISION.
52 MAIN-PARA.
53     PERFORM OPEN-PARA.
54     PERFORM READ-EMP.
55     PERFORM OPEN-PARA-AGAIN.
56     PERFORM READ-SALARY.
57     STOP RUN.
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58      OPEN-PARA.
59          OPEN INPUT EMP-FILE
60              OUTPUT SALARY-FILE.
61      READ-EMP.
62          READ EMP-FILE RECORD AT END GO TO CLOSE-PARA.
63          MOVE E-NO TO EMPNO.
64          MOVE BASIC TO BASIC-PAY.
65          COMPUTE DA = BASIC-PAY * 0.50.
66          COMPUTE HRA = BASIC-PAY * 0.10.
67          MOVE 0 TO TAX.
68          IF BASIC-PAY NOT < 5000
69              COMPUTE TAX = BASIC-PAY * 0.01.
70          COMPUTE GROSS-PAY = BASIC-PAY + DA + HRA.
71          COMPUTE NET-PAY = GROSS-PAY - TAX.
72          WRITE SAL-REC.
73          GO TO READ-EMP.
74      CLOSE-PARA.
75          CLOSE EMP-FILE SALARY-FILE.
76      OPEN-PARA-AGAIN.
77          OPEN INPUT SALARY-FILE.
78          DISPLAY "-----"
79      - "-----".
80          DISPLAY " E-No.      Basic          D.A.      H.R.A.      Tax
81      - "Gross_Pay      Net-Pay".
82          DISPLAY "-----"
83      - "-----".
84      READ-SALARY.
85          READ SALARY-FILE RECORD AT END GO TO CLOSE-PARA-AGAIN.
86          MOVE EMPNO      TO E-EMPNO.
87          MOVE BASIC-PAY TO E-BASIC-PAY.
88          MOVE DA          TO E-DA.
89          MOVE HRA          TO E-HRA.
90          MOVE TAX          TO E-TAX.
91          MOVE GROSS-PAY TO E-GROSS-PAY.
92          MOVE NET-PAY     TO E-NET-PAY.
93          DISPLAY SHOW-REC.
94          GO TO READ-SALARY.
95      CLOSE-PARA-AGAIN.
96          DISPLAY "=====
97      - "=====".
98          CLOSE SALARY-FILE.

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No errors or warnings

Data area size = 878
Code area size = 582