

Abacus
Tax Calculation Procedure
Based on a tax rate of 5.8125%

Note: $5.8125\% = \text{subtotal} \times 93/16 = x (100-7)/(4 \times 4)$

[- 1 5 - R o d A b a c u s -]

[5 9 9 5 . - - - - - 5 9 . 9 5] **1** **STEP 1:** Enter subtotal on right side, and on left side times 100

[5 9 9 5 . - - - - 3 5 - 5 9 . 9 5] **1** **STEP 2:** Multiply
[5 9 9 5 . - - - 6 . 6 5 - 5 9 . 9 5] **2** subtotal by 7

[5 9 9 5 . - - 6 9 . 6 5 - 5 9 . 9 5] **3**
[5 9 9 5 . - 4 1 9 . 6 5 - 5 9 . 9 5] **4** (Complementary step)
[5 9 9 5 . - 4 1 9 . 6 5 - 5 9 . 9 5] (Result = 419.65)

[5 9 9 5 . - 4 1 9 . 7 - - 5 9 . 9 5] **1** **STEP 3:** Round off to
[5 9 9 5 . - 4 2 0 . - - 5 9 . 9 5] **2** 3 digits
[5 9 9 5 . - 4 2 0 . - - 5 9 . 9 5] (Result = 420)

[5 5 9 5 . - - 2 0 . - - 5 9 . 9 5] **1** **STEP 4:** Subtract middle
[5 5 7 5 . - - - - 5 9 . 9 5] **2** number from left number
[5 5 7 5 . - - - - 5 9 . 9 5] (Result = 5575)

[1 5 7 5 . - 1 - - - - 5 9 . 9 5] **1** **STEP 5:** Divide left
[- 3 7 5 . - 1 3 - - - - 5 9 . 9 5] **2** number by 4. Only need
[- - 1 5 . - 1 3 9 - - - 5 9 . 9 5] **3** 4-digit resolution
[- - - 3 . - 1 3 9 3 . - - 5 9 . 9 5] **4**
[- - - - 1 3 9 3 . - - 5 9 . 9 5] **5** (Result = 1393)

[3 - - - - 1 9 3 . - - 5 9 . 9 5] **1** **STEP 6:** Divide middle
[3 4 - - - - 3 3 . - - 5 9 . 9 5] **2** number by 4. Only need
[3 4 8 - - - - 1 . - - 5 9 . 9 5] **3** 4-digit resolution
[3 4 8 . 2 - - - - - 5 9 . 9 5] **4**
[3 4 8 . 2 - - - - - 5 9 . 9 5] (Result = 348.2)

[3 . 4 8 . 2 - - - - - 5 9 . 9 5] **1** **STEP 7:** Divide by 100

[3 . 4 8 - - - - - 5 9 . 9 5] **1** **STEP 8:** Round off to
2 decimal places
[3 . 4 8 - - - - - 5 9 . 9 5] (Result = 3.48)

LEGEND:

- [- - - - -] = 15 rod abacus
- RED NUMBERS = Active operation
- BLUE NUMBERS = Result from operation
- RED/BLACK SYMBOLS = Deleted during operation
- YELLOW/BLACK NUMBERS = Parts of each step
- “.” = Decimal point