

20 pt) 26. For each employee in BEC company a card is punched with the following data:

<u>Card column</u>	<u>Description</u>	<u>Form</u>	<u>Variable Name</u>
5-11	Employee #	Integer	NE
15-19	Weekly gross pay	XXX,XX	GPE

The last card has a negative number in columns 1-6. Each week these cards are processed by computer to calculate net pay and print a line with employee number, gross pay and net pay for each employee. Also, some summary results are printed on a separate page after all the employees' cards are processed.

$$\text{Net pay} = \text{gross pay} - \text{income tax}$$

where: income tax is 10% of gross pay if gross pay is less than \$250  
 is 15% of gross pay if gross pay is between \$250 and \$450 inclusive  
 is 20% of gross pay if gross pay is over \$450

Prepare a flowchart for a program to calculate net pay, print a line for each employee, and print the number of employees with gross pay over \$450 and their average gross pay.