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## Developing a Payroll Desktop Application in VB.NET: from User Interface to Back End Code

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## Higher Cert/Bachelor of Technology – DT036A Visual Basic Programming 1

### Building the User Interface

The program serves as an example of a more complex application than the previous example. The user enters their Gross Salary and the number of weeks they worked for the month and the program calculates their salary deductions, including Net Pay. Although the figures refer to 2006, this example can be easily updated to include other salary deductions such as for Pension, Universal Social Charge etc.

#### Program 1: A Program To Calculate Salary Deductions

The three steps to creating a Visual Basic program are as follows

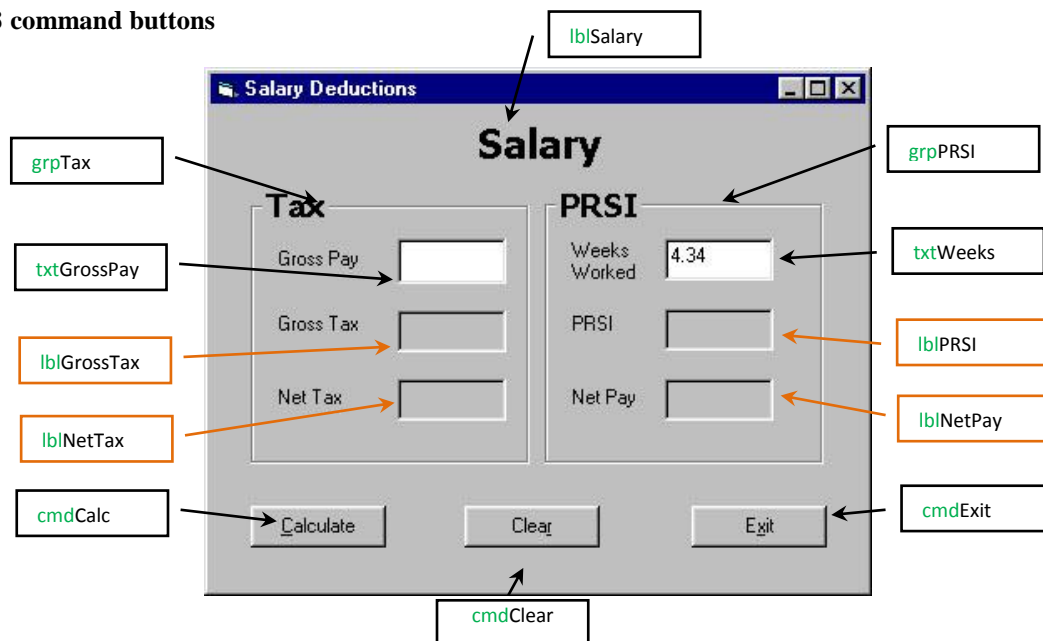
- (i) Create the interface (i.e. generate, position, and size the objects)
- (ii) Set properties of objects (i.e. configure the appearance of the objects)
- (iii) Write the code that executes when events occur

A new program is to be created that allows:

- (i) The input of *Gross Pay* and the *Number of Weeks Worked*
- (ii) The output of *Gross Tax*, *Net Tax*, *PRSI* and *Net Pay*.

The user-interface should look similar to the figure shown below.  
The Toolbox Toolbar is used to draw

- 2 **groupboxes**,
- 4 **labels** for output,
- 7 **labels** for titles,
- 2 **textboxes**
- 3 **command buttons**



## Editing the Properties of the Controls:

The settings of the object controls are entered by first selecting the individual control in the **Form Window** and then selecting the property in the **Properties Window**, as shown in the table.

Object Name	Property	Setting
frmSalary	Text	Salary Deductions
	Width	400
	Height	333
grpTax	Text	Tax
	Width	182
	Height	151
	Font	MS Sans Serif, Bold ,12
grpPRSI	Text	PRSI
	<i>Height, Width, Font same as grpTax</i>	
lblSalary	Text	Salary
	Font	Tahoma, Bold ,18
txtGrossPay	Text	...leave blank...
	TabIndex	0
txtWeeks	Text	4.34
	TabIndex	1
lblGrossTax	Text	
	AutoSize	False
	BorderStyle	FixedSingle
Apply the same settings for <b>lblNetTax</b> <b>lblPRSI</b> <b>lblNetPay</b> The remaining labels will not be used in the code so you can leave the Name Property with the default setting.		
cmdCalc	Text	&Calculate
cmdClear	Text	Clea&r
cmdExit	Text	E&xit

↙

lblGrossTax  
lblNetTax  
lblPRSI  
lblNetPay  
are all output labels

## Editing the Look of the Interface:

When all the controls are complete, then changing the appearance of the controls may be considered namely control size, alignment etc. This is important to keep a consistent look for all forms.

## Selecting Multiple Controls:

More than one control can be selected by holding <Ctrl> and then using the left-click to select all the controls required.

- In the grpTax *groupbox*, select the 3 controls *txtGrossPay*, *lblGrossTax*, *lblNetTax*.

Goto:

- Format > Make Same Size > Both
- Format > Align Lefts

- In the grpPRSI *groupbox*, select the 3 controls *txtWeeks*, *lblPRSI*, *lblNetPay* and repeat as above.

You can also select the controls horizontally and align their centres. *txtGrossPay*, *txtWeeks*, and their labels. While selected you can use the up/down arrow keys to nudge the controls one pixel at a time into position.

## New Concepts in the Property Window:

In the table above the *TabIndex* Property and *Access keys* are introduced. The benefits of these properties are seen when the program is run.

- With the *txtGrossPay* textbox, the *TabIndex* property set to 0 this means the cursor will be sitting in this textbox when we run the program.
- Access keys are inserted by adding an & character in the *Text* property before the desired letter. This is indicated on the control by underlining the appropriate letter. When the program is run, the accelerator key can be used instead of clicking on the command button, e.g. hold <Alt> + C for the Calculate button.
- To make a label visible, set its *BorderStyle* property to **1 - Fixed Single**



## Managing Visual Basic Projects:

As an application is developed, a user works with a project to manage all the different files that make up the application.

A simple project typically consists of:

- (i) One project file that keeps track of all the components (.vbp).
- (ii) One file for each form (.frm).

This design/file structure is the critical to understand in any simple Visual Basic project.

- Optionally, one file for each class module (.cls).
- Optionally, one file for each standard module (.bas).
- Optionally, one or more files containing ActiveX controls (.ocx).
- Optionally, a single resource file (.res).
- [These options are not introduced in this semester module]

The project file (.vbp) is simply a list of all the files and objects associated with the project, as well as information on the environment options set. This information is updated every time the project is saved. All of the files and objects can be shared by other projects as well.

When all the development for a project has been completed, the project can be converted into an executable file (.exe).

This .exe file can then be distributed without consideration to the initial 'building blocks' for the project.

## Saving the Program Elements:

Save any changes you make to the project or form by clicking on the Save All icon in the Toolbar.

The front-end of the application is now complete.

The back-end is activated by clicking on the *Calculate* command button when the program is run.

In the next lecture the code is to be added and the concept of **variables**, the **DIM** statement and **IF** blocks are introduced.

## Background - Salary Deductions for the Year 2006

### Monthly cut-off point & Gross Tax:

- The **standard rate cut-off point** is €32,000 per year for a single person. All income earned up to that amount is taxed at the **standard rate** of 20%. Any balance earned above that is taxed at the **higher rate** of 42%.
- Tax is deducted every month from income, so the **monthly cut-off point** is €32,000/12= **€2,666.67**, i.e. you can earn up to this amount per month and be taxed at 20%. Any balance earned above this, will be taxed at 42%.

To calculate **Gross Tax** you need an IF statement.  
 If Gross < Monthly Cut-off then  
     ▪ **Gross Tax = 20% \* Gross**

If Gross > Monthly Cut-off then  
     ▪ **Gross Tax = (20% \* Monthly Cut-off) + (Balance \* 42%)**

### Tax Credits & Net Tax:

- The older system of Tax free allowances was replaced by the Tax credit system in 2001.
- For a Single person the **Single Tax Credit** is €1,630. There is also a **PAYE Tax Credit** of €1,490, giving a **Yearly Tax Credit** of €3,120 or a **Monthly Tax Credit** of €3,120/12 = €260.00.

Personal Tax Credits	2005	2006
Single Person	€ 1,580.00	<b>€ 1,630.00</b>
PAYE Credit	€ 1,270.00	<b>€ 1,490.00</b>
Total Yearly Tax Credit	€ 2,850.00	<b>€ 3,120.00</b>
Monthly Tax Credit	€ 237.50	<b>€ 260.00</b>

- Every month **Gross Tax** is calculated based on the following:

$$Net\ Tax = Gross\ Tax - Monthly\ Tax\ Credit$$

### PRSI:

If you earn greater than €400 per week you are in Class A1. In this class, PRSI is deducted at 2% on the first €127 earned per week and PRSI of 6% is deducted on any balance earned over that.

$$PRSI = 127 * no\_weeks * 2\% + [GrossPay - (127 * no\_weeks)] * 6\%$$

**Note:** on average there are **4.34** weeks in a month (365/12/7 = 4.34).

$$Net\ Pay = GrossPay - PRSI - Net\ Tax$$

### Examples: (Based on 2006 Figures)

	Gross Pay	Gross Tax	Net Tax	PRSI	Total Deductions	Net Pay
<b>e.g.1</b>	€ 1,500.00	€ 300.00	€ 40.00	€ 67.95	€ 107.95	€ 1,392.05
<b>e.g.2</b>	€ 3,000.00	€ 673.33	€ 413.33	€ 157.95	€ 571.28	€ 2,428.71
<b>e.g.3</b>	€ 1,000.00	€ 200.00	€ 0	€ 37.95	€ 37.95	€ 962.05

## Calculations:

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**e.g.1** Gross of €1,500 < **Monthly cut-off point** €2,666.67

$$\begin{aligned}\text{Gross Tax} &= (20\% * \text{Monthly Cut-off}) + (\text{Balance} * 42\%) \\ &= 20\% * 1500 \\ &= \text{€}300\end{aligned}$$

$$\text{Net Tax} = \text{€}300 - \text{€}260.00 = \text{€}40.00 \quad (\text{Monthly Tax Credit} = \text{€}260.00)$$

$$\begin{aligned}\text{PRSI} &= 127 * 4.34 * 2\% + [(1500) - 127 * 4.34] * 6\% \\ &= 11.02 + 56.93 = \text{€}67.95\end{aligned}$$

---

**e.g.2** Gross of €3,000 > **Monthly cut-off point** €2,666.67

$$\begin{aligned}\text{Gross Tax} &= (20\% * \text{Monthly Cut-off}) + (\text{Balance} * 42\%) \\ &= (20\% * 2,666.67) + ((3,000 - 2,666.67) * 42\%) \\ &= 533.33 + 140 \\ &= \text{€}673.33\end{aligned}$$

$$\text{Net Tax} = \text{€}673.33 - \text{€}260.00 = \text{€}413.33 \quad (\text{Monthly Tax Credit} = \text{€}260.00)$$

$$\begin{aligned}\text{PRSI} &= (127 * 4.34 * 2\%) + [(3000) - 127 * 4.34] * 6\% \\ &= 11.02 + 146.93 = \text{€}157.95\end{aligned}$$

---

**e.g.3** Gross of €1,000 < **Monthly cut-off point** €2,666.67

$$\begin{aligned}\text{Gross Tax} &= 20\% * 1000 \\ &= \text{€}200\end{aligned}$$

This is less than the Monthly Tax Credit of €260.00. (You can't have negative tax!)

$$\text{Net Tax} = \text{€}0$$

$$\begin{aligned}\text{PRSI} &= 127 * 4.34 * 2\% + [(1000) - 127 * 4.34] * 6\% \\ &= 11.02 + 26.93 = \text{€}37.95\end{aligned}$$

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## Adding Code

The three steps to creating a Visual Basic program are as follows

- (i) Create the interface (i.e. generate, position, and size the objects)
- (ii) Set properties of objects (i.e. configure the appearance of the objects)
- (iii) Write the code that executes when events occur

When a Visual Basic program runs, the form and its controls appear on screen. Normally, nothing happens until the user takes an action, such as left-clicking a control or pressing a key. Such an action is called an ‘event’, the programmer writes code that reacts to an event by performing some function.

### Code:

Code consists of statements that carry out tasks.

Properties of an object are changed in code with statements of the form:

```
objectName.objectProperty = setting
```

where **objectName** is the name of the form or the control, **objectproperty** is one of the properties of the object, and **setting** is a valid setting for that object.

Such statements are called assignment statements, they assign values to properties

The statement

```
textBox.Text = "12"
```

sets the value in the text box to 12.

The statement

```
textBox.Text = ""
```

clears the contents of the text box, i.e. it invokes the blank setting.

### Events:

Most events are associated with objects.

Two sample events are specified **cmdButton\_Click** and **txtSalary\_Keypress**.

The statements to be executed when an event occurs are written in a block of code called an “event procedure”.

The structure of an event procedure is:

```
Private Sub objectName_objectEvent() etc....  
    ....add Code here....  
End Sub
```

The word **Sub** in the first line signals the beginning of the event procedure, and the first line identifies the object and the event occurring to that object.

The last line signals the termination of the event procedure.

The code statements to be executed appear between these two lines.

(Note: The word **Private** indicates that the event procedure cannot be invoked by an event from another form, this will be revisited at a later stage.

The word **Sub** is an abbreviation of Subroutine.)

For instance, the event procedure here clears the contents of the text box when the command button is clicked.

```
Private Sub cmdClear_Click() etc....  
    textBox.Text = ""  
End Sub
```

Note the following examples of Event Procedures:

```
Private Sub cmdEdit_Click() etc....  
    txtBox.Text = "Hello"  
End Sub  
  
Private Sub cmdFormat_Click() etc....  
    txtBox.ForeColor = Color.DarkRed  
End Sub  
  
Private Sub cmdHide_Click() etc....  
    txtBox.Visible = False  
End Sub
```

### Arithmetic Operations:

The five standard arithmetic operations are

- Addition
- Subtraction
- Multiplication
- Division
- Exponentiation ( squared, cubed, 'to the power of')

Addition, subtraction, and division are denoted in Visual Basic by the standard symbols +, - and / respectively. However, the notations for multiplication and exponentiation differ from the customary mathematical notations.

### Visual Basic Notation:

Multiplication: a\*b (The asterisk \* is the upper character of the 8 key.)

Exponentiation: a^r (The caret ^ is the upper character of the 6 key.)

The use of bracketing / parentheses ( ) is also extremely common in the development of complex calculations, so as to keep the mathematical logic correct.

### Declaring Variable Types :

So far, a distinction has not been made between variables that hold strings and variables that hold numbers. There are several advantages to specifying the type of values (string or numeric) that can be assigned to a variable.

A statement of the form

```
Dim variableName As String
```

specifies that only strings can be assigned to the named variable.

A statement of the form

```
Dim variableName As Single
```

specifies that only numbers can be assigned to the named variable.

The term **Single** derives from single-precision real number, the term **String** denotes the variable can only contain text information (therefore the variable cannot be used in mathematical problems).

A DIM statement is said to declare a variable.

Programs may run correctly if the Dim statements are omitted, but usually the omission of DIM statements leads to an error in coding or in execution of programs.

Declaring variables **at the beginning** of each code window or at the start of each event procedure is regarded as **good programming practice** because it makes programs easier to read and helps prevent certain types of errors.



```

Private Sub cmdCompute_Click() etc...
    Dim interestRate As Single
    Dim principal As Single
    Dim phrase As String

    interestRate = 0.0655
    principal = 100

    phrase = "The balance after a year is "

    lblBalance.Text = phrase & (1 + interestRate) * principal
End Sub

```

Several DIM statements can be combined into one. For instance, the first three DIM statements of the example above can be replaced by

```

Dim sngInterestRate As Single, sngPrincipal As Single, strPhrase As String

```

Visual Basic actually has several different types of numeric variables. So far, only single-precision numeric variables have been used. Single-precision numeric variables can hold numbers of magnitude from as small as  $1.4 \times 10^{-45}$  to as large as  $3.4 \times 10^{38}$ .

Similarly 'constants' are declared by using the **CONST** statement. Constants are different to variable in that they are assigned a value as they are declared, and cannot be re-assigned at runtime (during program execution). The classic example of the constant declaration is for PI, 3.142

```

CONST PI As Single = 3.142

```

### IF BLOCKS (Conditional statements):

An 'IF block' allows a program to decide on a course of action, based on whether a certain condition is true or false.

A block of the form

```

If condition Then
    action1
Else
    action2
End If

```

causes the program to take **action1** if condition is true and **action2** if condition is false.

Each action consists of one or more Visual Basic statements. After an action is taken, execution continues with the line after the If block.

The following program finds the larger of two numbers input by the user.

The condition is `Val(txtFirstNum.Text) > Val(txtSecondNum.Text)`, and each action consists of a single assignment statement.

With the inputs 4 and 1, the condition is true, and so the first action is taken.

With the inputs 3 and 7, the condition is false, and so the second action is taken.

```

Private Sub cmdFindLarger_Click() etc....
    Dim largerNum As Single

    If Val(txtFirstNum.Text) > Val(txtSecondNum.Text) Then
        largerNum =Val(txtFirstNum.Text)
    Else
        largerNum =Val(txtSecondNum.Text)
    End If

    lblResult.Text = "The larger number is "& largerNum
End Sub

```

Further conditions can be added, with a final condition applicable if all previous conditions have not been satisfied.

```
If condition1 Then
    action1
ElseIf condition2 Then
    action2
ElseIf condition3 Then
    action3
Else action4
End If
```

This block searches for the first true condition, carries out its action, and then skips to the statement following **END IF**. If none of the conditions is true, then **ELSE** action is carried out. Execution then continues with the statement following the block.

In general, an IF block can contain any number of **ELSEIF** clauses. As before, the **ELSE** clause is optional.

```
Private Sub cmdShow_Click()    etc....
    Dim decCosts As Decimal, decRevenue As Decimal, decProfit As Decimal,
    decLoss As Decimal

    decCosts = Val(txtCosts.Text)
    decRevenue = Val(txtRev.Text)

    If decCosts = decRevenue Then
        lblResult.Text = "Break even"

    ElseIf decCosts < decRevenue Then
        decProfit = decRevenue - decCosts
        lblResult.Text = "Profit is " & decProfit
    Else
        decLoss = decCosts - decRevenue
        lblResult.Text = "Loss is " & decLoss
    End If
End Sub
```

## Program 1: A Program to Calculate Salary Deductions – The Code

### Code Indenting and Comments:

1. Double-click on the *cmdClear* command button (held in the form, frmSalary) to open the **Code window** and attach the following below to the code block. The code is indented (as shown below) using the tab key, which allows easier reading/scanning of the code text. This is very important in maintaining proper presentation of code.

The creation of ‘remarks’, or uncompiled code is achieved using an **apostrophe** at the beginning of the remark text (which in turn changes the code colour to **green**). Remarks are important also as they allow a program developer to leave a ‘trail’ of ideas or important points relating to structure or portion of code (for historical review)

```
Private Sub cmdClear_Click(sender As Object, e As EventArgs) Handles cmdClear.Click
    'add some code to reset all the textboxes and labels
    txtGrossPay.Text = ""
    txtWeeks.Text = ""
    lblGrossTax.Text = ""
    lblNetPay.Text = ""
    lblNetTax.Text = ""
    lblPRSI.Text = ""
    'put the cursor back in the txtGrossPay textbox ready for entry
    txtGrossPay.Focus()
End Sub
```

2. Go back to the **Form Design window** and Double-click on the *cmdExit* command button to open the **Code window** and attach the following code to the code block:

```
Private Sub cmdExit_Click(sender As Object, e As EventArgs) Handles cmdExit.Click
    End
End Sub
```

3. Again Double-click on the *cmdCalc* command button to opens the **Code window**, and add the code shown overleaf →

Finally, the program is run and tested using the previously suggested Gross Pay values of €1,500, €3,000 and €1,000. Check your program with the values in the table below.

### Examples: (Based on 2006 Figures)

*Monthly cut-off = €2,666.67    Monthly Tax Credit = €260.00*

	Gross Pay	Gross Tax	Net Tax	PRSI	Total Deductions	Net Pay
<b>e.g.1</b>	€ 1,500.00	€ 300.00	€ 40.00	€ 67.95	€ 107.95	€ 1,392.05
<b>e.g.2</b>	€ 3,000.00	€ 673.33	€ 413.33	€ 157.95	€ 571.28	€ 2,428.71
<b>e.g.3</b>	€ 1,000.00	€ 200.00	€ 0	€ 37.95	€ 37.95	€ 962.05

Test the access keys set at design-time using:

- **Alt + C** for calculate; **Alt + R** to clear; **Alt + X** to exit the program

**Note:** An advantage of having the constants located at the top of the program is that it makes it easier to change these values as they change from budget to budget. Additionally named constants make formulae easier to read.

```
Const decMonCutoff As Decimal = 2666.67
Const decMonTaxCredit As Decimal = 260
```

```
Public Class frmSalary
```

```
Private Sub cmdCalc_Click(sender As Object, e As EventArgs) Handles cmdCalc.Click
    '1. Declare the Variables
    Dim decGrossTax As Decimal
    Dim decGrossPay As Decimal
    Dim decPRSI As Decimal
    Dim decNetTax As Decimal
    Dim decNetPay As Decimal
    Dim sngWeeks As Single
    Const decMonCutoff As Decimal = 2666.67
    Const decMonTaxCredit As Decimal = 260

    '2. Input values
    decGrossPay = Val(txtGrossPay.Text)
    sngWeeks = Val(txtWeeks.Text)

    '3. Calculate the Gross Tax
    If decGrossPay < decMonCutoff Then
        decGrossTax = decGrossPay * 0.2
    Else
        decGrossTax = decMonCutoff * 0.2 + (decGrossPay - decMonCutoff) * 0.42
    End If

    '4. Calculate the NetTax
    decNetTax = decGrossTax - decMonTaxCredit

    '5. Note Tax can't be negative so add an IF block to check this
    If decNetTax < 0 Then
        decNetTax = 0
    End If

    '6. Calculate the PRSI
    decPRSI = 127 * (sngWeeks) * 0.02 + (decGrossPay - 127 * sngWeeks) * 0.06

    '7. Calculate the Net Pay
    decNetPay = decGrossPay - decPRSI - decNetTax

    '8. output all results to their labels
    use FormatCurrency to format as Euros to 2 decimal places
    txtGrossPay.Text = FormatCurrency(decGrossPay, 2)
    lblNetPay.Text = FormatCurrency(decNetPay, 2)
    lblGrossTax.Text = FormatCurrency(decGrossTax, 2)
    lblNetTax.Text = FormatCurrency(decNetTax, 2)
    lblPRSI.Text = FormatCurrency(decPRSI, 2)
End Sub
```

```
Private Sub cmdExit_Click(sender As Object, e As EventArgs) Handles cmdExit.Click
    End
End Sub
```

```
Private Sub cmdClear_Click(sender As Object, e As EventArgs) Handles cmdClear.Click
    'add some code to reset all the textboxes and labels
    txtGrossPay.Text = ""
    txtWeeks.Text = ""
    lblGrossTax.Text = ""
    lblNetPay.Text = ""
    lblNetTax.Text = ""
    lblPRSI.Text = ""
    'put the cursor back in the txtGrossPay textbox ready for entry
    txtGrossPay.Focus()
End Sub
```

```
End Class
```