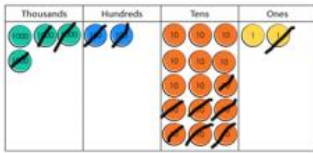
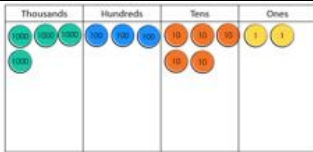


Written Calculation Policy: Subtraction

Year 3	Year 4	Year 5	Year 6
<p>Column Subtraction (3 digits) regrouping ones and tens:</p> <div style="display: flex; flex-direction: column; gap: 10px;"> <div> $\begin{array}{r} 527 \\ - 379 \\ \hline \end{array}$ </div> <div> $\begin{array}{r} 5\overset{12}{2}7 \\ - 379 \\ \hline \end{array}$ </div> <div> $\begin{array}{r} 5\overset{12}{2}7 \\ - 379 \\ \hline 8 \end{array}$ </div> <div> $\begin{array}{r} 4\overset{11}{5}27 \\ - 379 \\ \hline 8 \end{array}$ </div> <div> $\begin{array}{r} 4\overset{11}{5}27 \\ - 379 \\ \hline 48 \end{array}$ </div> </div>	<p>Column Subtraction (4 digits) regrouping hundreds and thousands:</p> <div style="display: flex; flex-direction: column; gap: 10px;"> <div> $\begin{array}{r} 6483 \\ - 3502 \\ \hline \end{array}$ </div> <div> $\begin{array}{r} 6483 \\ - 3502 \\ \hline 1 \end{array}$ </div> <div> $\begin{array}{r} 6483 \\ - 3502 \\ \hline 81 \end{array}$ </div> <div> $\begin{array}{r} 5\overset{1}{6}483 \\ - 3502 \\ \hline 81 \end{array}$ </div> <div> $\begin{array}{r} 5\overset{1}{6}483 \\ - 3502 \\ \hline 981 \end{array}$ </div> <div> $\begin{array}{r} 5\overset{1}{6}483 \\ - 3502 \\ \hline 2981 \end{array}$ </div> </div>	<p>Column Subtraction with regrouping (larger numbers and decimals):</p> <div style="display: flex; flex-direction: column; gap: 10px;"> <div> $\begin{array}{r} 56147.13 \\ - 355.4 \\ \hline 292.9 \end{array}$ </div> <div> <p>When required, children use manipulatives (dienes or place value counters) to support their understanding of the method.</p> </div> <div> $\begin{array}{r} 41362 \\ - 32243 \\ \hline \end{array}$ </div> <div> $\begin{array}{r} 3\overset{1}{4}13\overset{5}{6}2 \\ - 32243 \\ \hline 9119 \end{array}$ </div> </div> <p>The term regrouping should be the language used. You can use the terms 'exchange' with subtraction but it needs careful consideration.</p> <p>You can regroup 62 as 50 and 12 (5 tens and 12 ones) instead of 60 and 2 (6 tens and 2 ones).</p> <p>Or you can 'exchange' one of the tens for 10 ones resulting in 5 tens and 12 ones.</p> <p>If you have exchanged, then the number has been regrouped.</p>	<p>Column Subtraction with regrouping (larger numbers and decimals):</p> <p>In Year 6, learning consolidates practice of column subtraction for larger numbers and decimals, varying the length of numbers.</p> <p>Expectation of formal method from National Curriculum 2014:</p> <div style="text-align: center; margin: 20px 0;"> $\begin{array}{r} 932 \\ - 457 \\ \hline 475 \end{array}$ <p>932 – 457 becomes</p> $\begin{array}{r} 8\overset{12}{9}\overset{1}{3}2 \\ - 457 \\ \hline 475 \end{array}$ <p>Answer: 475</p> </div>
	<p>Example 2:</p>		



$$\begin{array}{r}
 4\overset{2}{\cancel{3}}152 \\
 - 3271 \\
 \hline
 1081
 \end{array}$$