MATHEMATICS · KINDERGARTEN TO GRADE 3

Subtraction with borrowing (regrouping)

Difficulty level: Easy

Mathematics: Kindergarten to Grade 3

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Overview of the concept

This is how you subtract when a digit is too small, like working out change from a twenty dollar bill or how much time is left in a game, by borrowing from the next column. Sometimes the digit on top is smaller than the digit below it, and there is nothing to take from. Borrowing moves one group from the next column over, so the small digit becomes big enough to subtract from. That is how you work out change, a time difference, or any subtraction where the top number runs short.



Rule

Subtraction with borrowing: when the top digit in a column is smaller than the bottom digit, borrow one group from the next column to the left.

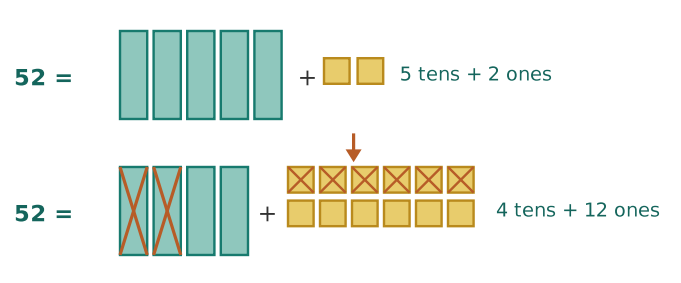
Borrowing one ten gives ten ones, and borrowing one hundred gives ten tens.

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Worked examples

EXAMPLE 1

Q 52 - 27 = ?



SOLUTION

Ones: 2 is smaller than 7, so borrow 1 ten. Now 12 ones.

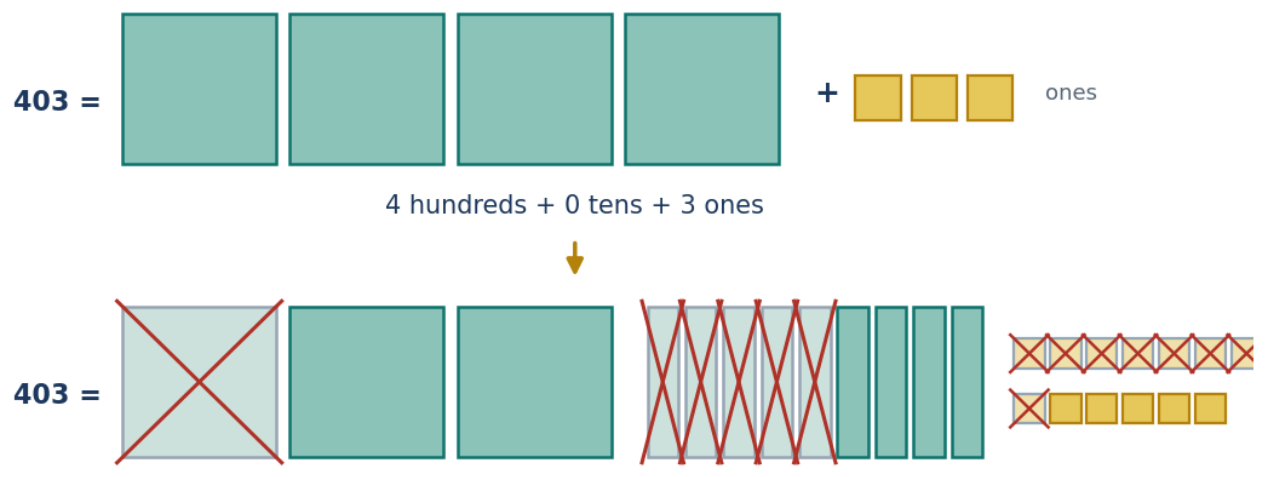
12 - 7 = 5 ones, and tens are now 4 - 2 = 2

So the answer is 25.

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EXAMPLE 2

Q 403 - 158 = ?



SOLUTION

Ones: 3 is smaller than 8, so we need to borrow. But the tens column has 0 tens, so there is nothing to borrow there.

Borrow 1 hundred instead: that hundred becomes 10 tens. Then borrow 1 of those tens: that ten becomes 10 ones, so the 3 ones become 13 ones.

13 - 8 = 5 ones, tens: 9 - 5 = 4, hundreds: 3 - 1 = 2

So the answer is 245.

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Practice questions

1. A bus has 41 seats and 18 seats are taken. How many seats are free? Subtract the ones first, then the tens and the hundreds. What is left?

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2. A book has 73 pages and Sara has read 29 pages. How many pages are left? Subtract the ones first, then the tens and the hundreds. What is left?

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3. The record score in a quiz is 90 points. This year the winners scored 37 points fewer than the record. What did the winners score?

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4 Maya needs 200 beads to finish a necklace. She has threaded 125 so far. How many more beads does she need?

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5 A pack has 64 stickers. Ben uses some and 16 are left. How many did he use?

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6 A jar holds 512 marbles. 236 are taken out for a game. How many marbles stay in the jar?

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7 A shop has 85 apples in the morning. By closing time 59 have sold. How many more apples would need to sell for only 10 to be left?

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8 Tom has saved 300 coins. He spends 167 coins. How many more coins must he save to have 200 again?

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9 A library has 52 copies of a book. It lends out 36 copies. If 10 more copies arrive, how many copies are on the shelf?

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10 Some tickets were for sale. After 284 tickets sold, 416 tickets are left. How many tickets were there at first?

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ANSWER KEY

1. 23

2. 44

3. 53

4. 75

5. 48

6. 276

7. 16

8. 67

9. 26

10. 700

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