# Written calculation strategies for subtraction

## Year 1

**Statutory Guidance**

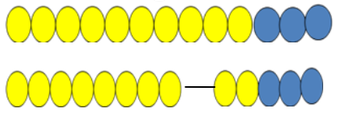
Subtract one-digit and two-digit numbers to 20, including zero.

Solve one-step problems that involve subtraction, using concrete objects and pictorial representations, and missing number problems such as 7 = – 9.

**Possible representations**

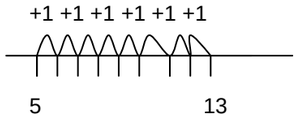
Using concrete objects

e.g. 13 – 5 =

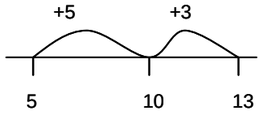


Using pictorial representations

13 – 5 =




Find the difference using more efficient jumps




Children move onto number lines only when confident.

## Year 2

**Statutory Guidance**

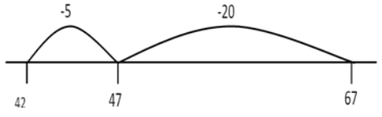
Subtract numbers using concrete objects, pictorial representations, and mentally, including:

- a two-digit number and ones
- a two-digit number and tens
- two two-digit numbers
- adding three one-digit numbers

**Possible representations**

e.g. 67 – 25 =

2 digit subtract 2 digit using efficient place value jumps




**Non-statutory guidance** suggests expanded decomposition with no exchanges

```
  90   8     98
- 50   4     54
  40   4  = 44
```

## Year 3

**Statutory Guidance**

Subtract numbers with up to three digits, using formal written methods of columnar subtraction

e.g. 756 – 84 =

```
 600   150
 7 0 0   5 0   6     7 5 6
 -       8 0   4       8 4
 -------------------------
 6 0 0   7 0   2  = 6 7 2
```

## Year 4

**Statutory Guidance**

Subtract numbers with up to 4 digits using the formal written methods of columnar subtraction where appropriate

e.g. 8417 – 3908 =

```
   7  1   0  1
   8  4   1  7
 - 3  9   0  8
 -------------
   4  5   0  9
```

**Non-statutory guidance** Linked to money and measures (2 decimal places).

```
   5  1
   6  7 . 7 5
 - 2  8 . 5 0
 -------------
   3  9 . 2 5
```

## Year 5

**Statutory Guidance**

Subtract whole numbers with more than 4 digits, including using formal written methods (columnar subtraction)

e.g. 12407 – 9614 =

```
  0  11  13     1
  1  2   4   0  7
 -   9   6   1  4
 -----------------
      2   7   9  3
```

**Measurement**

Use all four operations to solve problems involving measure [for example, length, mass, volume, money] using decimal notation, including scaling.

```
   8   13  1
   9 . 4   2
 - 6 . 7   8
 -----------
   2 . 6   4
```

## Year 6

**Statutory Guidance**

Solve subtraction multi-step problems in contexts, deciding which operations and methods to use and why.

**Measurement**

Solve problems involving the calculation and conversion of units of measure, using decimal notation up to three decimal places where appropriate.