## Written calculation strategies for subtraction

## Step 1

Statutory Guidance
Subtract one-digit and twodigit 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

$$
\text { e.g. } 13-5=
$$



Using pictorial representations

$$
13-5=
$$

$+1+1+1+1+1+1$


5
13
Find the difference using more efficient jumps


Children move onto number lines only when confident.

## Step 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

$$
\text { e.g. } 67-25=
$$

2 digit subtract 2 digit using efficient place value jumps


Non-statutory guidance suggests expanded decomposition with no exchanges

$$
\begin{array}{r}
908 \\
-\quad 508 \\
\hline 404 \\
\hline 44 \\
\hline
\end{array}
$$

## Step 3

Statutory Guidance
Subtract numbers with up to three digits, using formal written methods of columnar subtraction e.g. $756-84=$


## Step 4

Statutory Guidance Subtract numbers with up to 4 digits using the formal written methods of columnar subtraction where appropriate e.g. $8417-3908=$


Non-statutory
guidance Linked to
money and measures (2 decimal places).
${ }^{5} 67.75$
$-28.50$
39.25

## Step 5

Statutory Guidance Subtract whole numbers with more than 4 digits, including using formal written methods (columnar subtraction)
e.g. $12407-9614=$


$$
2793
$$

## Measurement

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


