Subtraction

Step 1	Examples	Step 2	Examples
Concrete subtraction This step requires children to physically take away one or more objects from a set of objects. Children will also be encouraged to draw own representations of objects and cross out images to take away. Use of fingers is encouraged as this is a constantly available resource and can be used to count back from a given number. The number sentence should be related to the objects/pictures/fingers whenever possible.	5 - 2 = 3 5 - 1 = 4 5 - 1 = 4 5 - 1 = 4 5 - 1 = 4 5 - 1 = 4	Counting back on numbered number line This step requires the children to use a numbered number line to work out one less or several less.	$\begin{array}{c} 4-1=3 \\ \hline & & & \\ & & & \\ & & & \\ & & & \\ 8-3=5 \\ \hline & & & & \\ & & & & \\ & & & & & \\ & & & & $
Step 3	Examples	Step 4	Examples
Expanded column method This step requires the children to partition the numbers and then subtract the lowest value digits first. It should be used to introduce the idea decomposition and exchanging. The method should be used for two and three digit numbers and can be extended to decimals.	77 - 24 = 53 $761 - 347 = 414$ 70 7 -20 4 50 3 700 60 -300 40 700 60 -300 40 700 60 -300 40 700 60 700 60 700 60	Short method (decomposition) This step requires the children to set the calculation out in a column (being careful to ensure correct place value) with the largest number on the top. They should subtract the right hand column first and exchange (borrow) from the left hand side if needed. This method can be used for any number of	$ \begin{array}{c} 537 - 214 = 323 \\ 537 \\ - 214 \\ \hline 323 \\ \end{array} $ $ \begin{array}{c} 6 & 1 \\ - 2 & 8 \\ - 5 & 1 \\ \hline 6 & 7 & 7 \\ \hline 6 & 7 & 7 \\ \hline 352 - 168 = 184 \\ \end{array} $
	<u>- 300 40 7</u> 400 10 4	digits as we as decimals	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$