

Subtraction Written Calculation Progression



1. Part, Part, Whole

$5 - 2 = 3$
 $5 - 3 = 2$

2. Counting Back

$5 - 2 = 3$

3. Base 10 Concrete Method (Year 1) $24 - 3 = 21$

Tens	Ones	Tens	Ones
		2	4
		-	3
2	1	2	1

4. Base 10 with Regrouping (Year 2) $32 - 9 = 23$

Tens	Ones	Tens	Ones
		3	2
		-	9
2	3	2	3

5. Column Subtraction

Hundreds	Tens	Ones
3	5	8
- 1	4	3
2	1	5

6. Column Subtraction with Regrouping

Hundreds	Tens	Ones
4	⁵ 6	¹ 2
- 2	4	8
2	1	4