1. **Percentage of Higher Number**
	* 1

Find the percent of one number to another. Use 50 and 35 for this example.

* + 2

Take the number which is to be the percentage of the other and make it the numerator of a fraction (35).

* + 3

Take the other number and make it the denominator of a fraction (50).

* + 4

Divide the first number (Step 2) by the second number (35 / 50 = 0.70).

* + 5

Multiply by 100 to find the percentage of one number to to the other (0.70 x 100 = 70%, 35 is 70% of 50).

1. **Percentage of Lower Number**
	* 1

Find the percent of one number to another. Use 35 and 50 again.

* + 2

Take the higher number and make it the numerator of a fraction (50).

* + 3

Take the other number and make it the denominator of a fraction (35).

* + 4

Divide the first number by the second number (50 / 35 = 1.4285).

* + 5

Round up to two decimal points, if necessary (1.4285 = 1.43).

* + 6

Multiply by 100 to find the percentage of one number to to the other (1.43 x 100 = 143%, 50 is 143% of 35).

1. **Percent Increase from Lower to Higher Number**
	* 1

Decide which numbers to use and if a decrease or increase is sought (in this case, it is an increase; 35 to 50).

* + 2

Subtract the lower number from the higher number. Always subtract the lower number because a negative number is not wanted (50-35 = 15).

* + 3

Divide by the lower number (15 / 35 = 0.4285).

* + 4

Round up (0.42857 = .43).

* + 5

Multiply by 100 to get the percentage (.43 x 100 = 43%; 50 is a 43% increase over 35).

1. **Percent Decrease from Higher to Lower Number**
	* 1

Decide which numbers to use and if a decrease or increase is sought (in this case, it is a decrease; 50 to 35).

* + 2

Subtract the lower number from the higher number. Always subtract the lower number because a negative number is not wanted (50-35 = 15).

* + 3

Divide by the lower number (15 / 50 = 0.30).

* + 4

Multiply by 100 to get the percentage (.30 x 100 = 30%; 35 is a 30% decrease of 50).