



**Maths**  
**Junior Certificate**  
**Ordinary Level**

**Past Exam Questions on**  
**Taxation and Wages**

**Q3 Part (b) 2009 Paper 1**


- 3(b) (i) Brian's gross annual pay is €26 000. His annual tax credit is €2800. He pays income tax at the rate of 20%. What is his annual take-home pay?



<b>Gross Pay</b>	€26 000
<b>Tax @ 20%</b>	
<b>Tax Credit</b>	€2800
<b>Tax Due</b>	
<b>Take-home Pay</b>	

**Q3 Part (b) 2008 Paper 1**

- 3(b) (i) VAT at 13.5% is added to a bill of €860.  
Calculate the total bill.



**Q3 Part (c) 2008 Paper 1**

- 3(c) Darragh's annual wage is €48 000.  
He pays income tax at the rate of 20% on the first €34 000 of his wage  
and income tax at the rate of 41% on the remainder of his wage.  
Darragh has an annual tax credit of €3600.

(i) Find the tax on the first €34 000 of his wage, calculated at the rate of 20%.

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(ii) Find the tax on the remainder of his wage, calculated at the rate of 41%.

A rectangular box for writing the answer to part (ii). It contains a small icon of a hand holding a pen in the top-left corner.

(iii) Hence calculate Darragh's gross tax.

A rectangular box for writing the answer to part (iii). It contains a small icon of a hand holding a pen in the top-left corner.

(iv) Calculate Darragh's take home pay.

A rectangular box for writing the answer to part (iv). It contains a small icon of a hand holding a pen in the top-left corner.

### Q3 Part (b) 2007 Paper 1

- 3(b) (i) John's gross pay is €23 000. His tax credit is €3400.  
He pays income tax at the rate of 20%.  
Find John's take-home pay.



Gross Pay	€23 000
Tax @ 20%	
Tax Credit	€3400
Tax Due	
Take-home Pay	



### Q3 2007 Paper 1

- (ii) VAT at 21% is added to a bill of €255.  
Calculate the total bill.



**Q3 Part (b) 2006 Paper 1**

- 3(b) (i)** Vat at 21% is added to a bill of €750.  
Calculate the total bill.




**Q3 Part (c) 2006 Paper 1**

- 3(c) John's weekly wage is €730.  
He pays income tax at the rate of 20% on the first €440 of his wage  
and income tax at the rate of 42% on the remainder of his wage.  
John has a weekly tax credit of €65.

- (i) Find the tax on the first €440 of his wage, calculated at the rate of 20%.



- (ii) Find the tax on the remainder of his wage, calculated at the rate of 42%.



- (iii) Hence calculate John's gross tax.




- (iv) Calculate John's take home pay.




### Q3 Part (c) 2005 Paper 1

- 3(c) Helen's weekly wage is €850.  
She pays income tax at the rate of 20% on the first €600 of her wage  
and income tax at the rate of 42% on the remainder of her wage.  
Helen has a weekly tax credit of €54.

- (i) Calculate the tax payable at the rate of 20% on the first €600 of her wage.



- (ii) Calculate the tax payable at the rate of 42% on the remainder of her wage.



- (iii) Hence calculate Helen's gross tax.



- (iv) Calculate the tax payable by Helen.

