



Maths
Junior Certificate
Higher Level

Past Exam Questions on
Bills, Taxes and Wages

Q2 Part (a) & (b) 2011 Paper 1

2. (a) A computer salesperson is paid an annual salary of €30 000.

He is also paid a commission of 4% on sales.

Last year the salesperson earned €38 000.

✍ Calculate the value of the sales.

- (b) Aoife is single and earned €40 000 last year. Aoife's tax credits are listed below.

Single Person Tax Credit	€1830
PAYE Tax Credit	€1830
Rent Allowance Tax Credit	€400
Trade Union Payment Tax Credit	€70

- (i) ✍ Calculate Aoife's total tax credits.

The standard rate cut-off point for a single person was €36 400.

The standard rate of income tax was 20% and the higher rate was 41%.

- (ii) ✍ Calculate the tax paid by Aoife on her income.

Aoife also had to pay a 2% income levy on her gross income.

- (iii) ✍ Calculate Aoife's net income after all deductions had been made.

Q1 Part (c) 2010 Paper 1

- (c) (i) The standard rate of income tax is 20% and the higher rate is 41%.

The standard rate cut-off point is €36 500.

Aisling has a gross income of €47 500 and total tax credits of €1830.

✍ Calculate Aisling's net income.

- (ii) The following year Aisling's gross income increases.

The tax rates, cut-off point and tax credits remain unchanged.

Her net tax now amounts to €15 105.

✍ What is her new gross income?

Q1 Part (b) (ii) 2008 Paper 1

- (ii) Three students rent a house for a period of 8 months.
The refuse charges are €16.80 per month.
The electricity bill amounts to €84 every two months.
The television and broadband charges are €324 for the period of the rental.
- ✍ How much should each of the three students pay monthly for these charges?

Q2 Part (c) 2008 Paper 1

- (c) In 2006, the average costs of running a car for the year were as follows:
road tax €485, petrol €1440, servicing €650 and insurance €425.

- (i) ✍ What was the total cost of running the car in 2006?

In 2007, the petrol costs went up by 5%, the cost of servicing went up by 15% and the cost of insurance went down by 10%.

- (ii) ✍ Given that the total running costs increased by 4.6% in 2007, calculate the percentage (%) increase in the road tax for 2007, giving your answer correct to one decimal place.



Q1 Part (b) (ii) 2006 Paper 1

- (ii) Jill has a gross income of €50 000.
Her total income tax payable amounts to €10 460.
The standard rate cut off point is €32 000.
The standard rate of tax is 20% and the higher rate is 42%.
- ✍ What are Jill's tax credits for the year?

Q2 Part (b) (ii) 2005 Paper 1

- (ii) The monthly line rental on Peter's mobile phone amounts to €12.70.
During May, the duration of his calls is 1 hr 41 mins and 50 secs.
Calls are charged at 0.6 cent per second.
✍ Calculate Peter's total bill for May.



Q2 Part (c) 2005 Paper 1

- (c) (i) The standard rate of income tax is 20% and the higher rate is 42%.
Sheila has tax credits of €2700 for the year and a standard rate cut-off point of €22000.
Sheila has a gross income of €45000 for the year.
✍ Calculate the total tax payable by Sheila for the year.
- (ii) Tony pays tax at the same rates as Sheila.
Tony has tax credits of €2900 for the year and has the same standard rate cut-off point as Sheila.
His total tax payable amounts to €13680 for the year.
✍ Calculate Tony's gross income for the year.