



Human Resource Management
Business Past Exam Questions
Higher Level

2013

Section 3 - Question 5

Question 5

Audrey Stapleton is an employee at BAT Resources Ltd and earns a gross annual salary of €78,000. Her employer provides her with a holiday voucher worth €2,000. This is treated as a benefit-in-kind for tax purposes and is taxed accordingly.

The standard rate band for a single taxpayer is €32,800. (This means that the first €32,800 is taxed at the 20% standard tax rate, and the remainder is taxed at the higher tax rate of 41%.)

Audrey has the following tax credits: Single Person Tax Credit €1,650, PAYE Tax Credit €1,650 and Rent Tax Credit €320.

The Universal Social Charge (USC) rates on Audrey's gross income are 2% on the first €10,036, 4% on the next €5,980 and 7% on the balance of her gross income. Audrey pays employee PRSI at 4% of her gross income.

- (A) Calculate Audrey Stapleton's net **monthly** take-home pay. (20 marks)
- (B) Explain the different types of financial **and** non-financial rewards for employees in a business. (20 marks)
- (C) (i) Outline **two** reasons why a household should prepare a cash flow forecast. (20 marks)
(ii) Illustrate how a household can overcome cash flow problems. (20 marks)
(60 marks)

2012

Section 3 - Question 6 A

Question 6

(A) Discuss the benefits **and** risks of empowering employees within a business.

(20 marks)

2008

Section 3 - Question 5

Question 5

People are at the heart of every successful business.

- (A) Performance Appraisal, Training & Development and Managing Employer and Employee Relationships are important functions of a Human Resource Manager.
Explain the functions underlined above and analyse the benefits of **two** of the functions for the business organisation. (25 marks)
- (B) Outline the different methods of reward used to motivate employees in a business. (15 marks)
- (C) Describe **two** strategies that a business organisation can use to manage change. Use examples to support your answer. (20 marks)
- (60 marks)**

2007

Section 1 - Question 7

7. Maslow identified, in his hierarchical model, 'self-actualisation' as a human need.

(a) Self-actualisation means _____

(b) Name **two** other human needs he also identified:

(i) _____ (ii) _____