

USC and PRSI for Employees

USC Calculations Worksheet

Solutions



Sample Questions

Using the Unit 3 – Tax Bands, Tax Credits, Tax Basis, and USC handout answer the following questions.

Question 1

Sorcha is 28 years old and works in an engineering firm. She earns €50,000 per year. Calculate her annual USC payable.

	€
First €12,012 x 0.5%	60.06
Next €10,908 x 2%	218.16
Balance €27,080 x 4.5%	<u>+ 1,218.60</u>
Total	1,496.82

Workings

Question 2

Haytham is 42 years old and works in a science research firm. He earns €80,000 per year. Calculate his annual USC payable.

	€
First €12,012 x 0.5%	60.06
Next €10,908 x 2%	218.16
Next €47,124 x 4.5%	2,120.58
Balance €9,956 x 8%	<u>+ 796.48</u>
Total	<u>3,195.28</u>

Workings

Question 3

Theo is 52 years old and earns €800 per week. He is paid on the first week of the year. Calculate his USC payable.

	€
First €231 x 0.5%	1.16
Next €209.77 x 2%	4.20
Balance €359.23 x 4.5%	<u>+ 16.17</u>
Total	21.53

Workings

Additional Questions

Using the Unit 3 – Tax Bands, Tax Credits, Tax Basis, and USC handout answer the following questions.

Question 1

Sadbh is 20 years old and works in retail. She earns €20,000 per year. Calculate her annual USC payable.

	€
First €12,012 x 0.5%	60.06
Next €7,988 x 2%	<u>159.76</u>
Total	219.82

Workings

Question 2

Azfar is 58 years old and works in an insurance company. He earns €70,000 per year. Calculate his annual USC payable.

	€
First €12,012 x 0.5%	60.06
Next €10,908 x 2%	218.16
Balance €47,080 x 4.5%	<u>2,118.60</u>
Total	2,396.82

Workings

Question 3

Youcef is 38 years old and works in a science firm. He earns €102,000 per year. Calculate his annual USC payable.

	€
First €12,012 x 0.5%	60.06
Next €10,908 x 2%	218.16
Next €47,124 x 4.5%	2,120.58
Balance €31,956 x 8%	<u>2,556.48</u>
Total	4,955.28

Workings

Question 4

Callie is 51 years old and works in a legal practice. She earns €1,300 per week on a week 1 basis. Calculate her weekly USC payable.

	€
First €231 x 0.5%	1.16
Next €209.77 x 2%	4.20
Balance €859.23 x 4.5%	<u>38.67</u>
Total	44.02

Workings

Question 5

James is 28 years old and works in a pharmaceutical firm. He earns €1,000 per week on a week 1 basis. Calculate his weekly USC payable.

	€
First €231 x 0.5%	1.16
Next €209.77 x 2%	4.20
Balance €559.23 x 4.5%	<u>25.17</u>
Total	30.52

Workings