Unit 3

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Income Tax for Employees

Gross Tax Calculations Worksheet — Solutions

Sample Questions

Using the Rate Bands, Tax Credits, Tax Basis and USC Handout, complete the following questions. Show your workings in the space provided.

Question 1

Azfar works in an insurance company. He is single and earns €25,000 per year. Calculate his gross tax.

	€
€25,000 × 20%	5,000
Gross Tax	5,000

Workings

Question 2

Mia works in an IT company. She is single and earns €50,000 per year. Calculate her gross tax.

	€
€44,000 × 20%	8,800
€6,000 × 40%	+ 2,400
Gross Tax	11,200

Workings

Question 3

Yihang works as a graphic designer. He is single and earns €660 per week on the first week of the year. Calculate his gross tax.

	€
€660 × 20%	132.00
Gross Tax	132.00

Workings

Question 4

Kevin works in a marketing firm. He is single and earns €900 on the first week of the year. Calculate his gross tax.

	€
€846.16 × 20%	169.23
€53.84 × 40%	+ 21.54
Gross Tax	190.77

Workings

Additional Questions

Using the Rate Bands, Tax Credits, Tax Basis and USC Handout, complete the following questions. Show your workings in the space provided.

Question 1

Alex is single and earns €35,000 per year. Calculate her gross tax.

	€
€35,000 x 20%	7,000.00
Gross Tax	7,000.00

Workings

Question 2

Josh is single and earns €60,000 per year. Calculate his gross tax.

	€
€44,000 x 20%	8,800.00
€16,000 x 40%	6,400.00
Gross Tax	15,200.00

Workings

Question 3

Andrei is married. His spouse is not currently working. He has a salary of €23,000 per year. Calculate his gross tax.

	€
€23,000 x 20%	4,600.00
Gross Tax	4,600.00

Workings

Question 4

Fiadh is single. This week she was paid €300. She is taxed on a week 1 basis. Calculate her gross tax.

	€
€300 x 20%	60.00
Gross Tax	60.00

Workings

Question 5

Ushen is single. This week he was paid €750. He Is taxed on a week 1 basis. Calculate his gross tax.

	€
€750 x 20%	150.00
Gross Tax	150.00

Workings

Question 6

Mark is single. He was paid €2,000 this month. He is taxed on a month 1 basis. Calculate his gross tax.

	€
€2,000 x 20%	400.00
Gross Tax	400.00

Workings

Question 7

Sadie is married. Her spouse is not working. This month she was paid €4,000 on a month 1 basis. Calculate her gross tax.

	€
€4,000 x 20%	800.00
Gross Tax	800.00

Workings