

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.

	€
$€25,000 \times 20\%$	<u>5,000</u>
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.

	€
$€42,000 \times 20\%$	8,400
$€8,000 \times 40\%$	<u>+ 3,200</u>
Gross Tax	11,600

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.

	€
$€660 \times 20\%$	<u>132.00</u>
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.

	€
$€807.70 \times 20\%$	161.54
$€92.30 \times 40\%$	<u>+ 36.92</u>
Gross Tax	198.46

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.

	€
$€35,000 \times 20\%$	<u>7,000.00</u>
Gross Tax	7,000.00

Workings

Question 2

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

	€
$€42,000 \times 20\%$	8,400.00
$€18,000 \times 40\%$	<u>7,200.00</u>
Gross Tax	15,600.00

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%	<u>4,600.00</u>
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%	<u>60.00</u>
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%	<u>150.00</u>
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%	<u>400.00</u>
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%	<u>800.00</u>
Gross Tax	800.00

Workings