Unit 3

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Income Tax for Employees

Net Tax Calculations Worksheet

Sample Questions

Question 1

Azfar works in an insurance company. He is single and earns €25,000 per year. His Standard Rate Cut-Off Point (SRCOP) is €44,000. He is entitled to an Employee PAYE Credit of €2,000 and a Personal Credit (Single Person) of €2,000. Calculate his net tax.

	€	€

Workings

Question 2

Kevin works in a marketing firm. He is single and earns €900 on the first week of the year. His Standard Rate Cut-Off Point (SRCOP) is €44,000. He is entitled to an Employee PAYE Credit at €2,000 and a Personal Credit (Single Person) of €2,000. Calculate his net tax.

	€	€

Workings

Additional Questions

Question 1

Sophia is single. She has a salary of €28,000 per year and is entitled to the Employee PAYE Credit and the Personal Credit (Single Person). Calculate her net tax.

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Workings

Question 2

James is married. His spouse is not currently working. He has a salary of €85,000 per year and is entitled to the Employee PAYE Credit and the Personal Credit (Married Person). Calculate his net tax.

	€	€

Workings

Question 3

Aisha is single. She was paid €2,800 per month and is taxed on a month 1 basis. She is entitled to an Employee PAYE Credit and a Personal Credit (Single Person). Calculate her net tax.

	€	€

Workings

Question 4

Rowan is in a civil partnership. His partner is not currently working. Rowan earns €5,250 per month and is taxed on a month 1 basis. He is entitled to an Employee Credit and a Personal Tax Credit (Civil Partnership). Calculate his net tax.

	€	€

Workings

Question 5

Ayoub is single. He was paid €500 on the first week of June and is taxed on a week 1 basis. Ayoub is entitled to the Employee PAYE Credit and the Personal Credit (Single Person). Calculate his net tax.

	€	€

Workings

Question 6

Molly is married and her spouse is not currently working. She was paid €1,500 on the first week of April and is taxed on a week 1 basis. Molly is entitled to a Employee PAYE Credit and a Personal Credit (Married Person). Calculate her net tax.

	€	€

Workings