

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 €13,748 x 2%	274.96
Balance €24,240 x 4%	<u>+ 969.60</u>
Total	1,304.62

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 €13,748 x 2%	274.96
Next €44,284 x 4%	1,771.36
Balance €9,956 x 8%	<u>+ 796.48</u>
Total	2,902.86

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 €264.39 x 2%	5.29
Balance €304.61 x 4%	<u>+ 12.18</u>
Total	18.63

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 €13,748 x 2%	274.96
Balance €44,240 x 4%	<u>1,769.60</u>
Total	2,104.62

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 €13,748 x 2%	274.96
Next €44,284 x 4%	1,771.36
Balance €31,956 x 8%	<u>2,556.48</u>
Total	4,662.86

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 €264.39 x 2%	5.29
Balance €804.61 x 4%	<u>32.18</u>
Total	38.63

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 €264.39x 2%	5.29
Balance €504.61 x 4%	<u>20.18</u>
Total	26.63

Workings