

Chapter 11 – Class Exam

Name: _____

Score: ____/50

Answer all questions**Suggested Exam Length: 30 minutes****Student Input (Pre-exam)****How confident are you about this exam?****What topic am I worried about before I look at the exam? Why?**_____
_____**What strategies did you use to study for this exam? What was the best one?**_____
_____**Which activities in class did you most enjoy for this topic?**_____
_____**Student Reflection (Post-exam)****How happy were you with your result?****What were the hardest questions? Why?**_____
_____**Is there any exam technique I should change/use again for my next exam?**_____
_____**What topics should I look over again?**_____
_____

Q1 Emma Byrne works in a café in Kilkenny. Her basic working week is 38 hours at €16 per hour.

(a) Calculate her basic pay for the week.

Basic Pay	Workings
€	

(b) Emma also worked 4 hours overtime at time and a half. Calculate her overtime pay.

Overtime Pay	Workings
€	

Q2 Tick (✓) whether each deduction is a **statutory** or **voluntary** deduction.

Deduction	Statutory	Voluntary
PAYE		
Pension contribution		
USC		
Trade union membership		
PRSI		
Cycle to Work scheme		

Q3 Jack's gross pay for the week is €650. He pays PAYE at 20% and has a weekly tax credit of €36. He pays PRSI at 4% and USC at 2%.

(a) Calculate the PAYE Jack must pay after his tax credit is applied.

Answer	Workings
€	

(b) Calculate the PRSI Jack must pay.

Answer	Workings
€	

(c) Calculate the USC Jack must pay.

Answer	Workings
€	

(d) Calculate his total statutory deductions.

Answer	Workings
€	



Q4 Laura Chen's monthly wage is €3,200. She pays PAYE at 20% and has a monthly tax credit of €300. Calculate Laura's monthly net pay by filling in the **five** unshaded areas, numbered (i) to (v), in the table below.

Laura Chen	€	€	Workings
Gross Pay		(i)	
PAYE @ 20%	(ii)		
Less Tax Credit	(iii)		
Tax payable		(iv)	
Net Pay		(v)	

Q5 Dara works in a garden centre in Kildare. The details of his weekly earnings and deductions are as follows:

Basic working week	40 hours	Total hours worked	44 hours
Hourly rate of pay	€15	Overtime rate of pay	Double time
PAYE	20%	Weekly tax credit	€36
PRSI	4%	USC	2%
Union fees	€6		

Using the above information complete Dara's wage slip below.

Payslip			
Employee Name:	Dara Nolan	Date:	12/06/26
PPSN:	2471935DN	Week No:	24
Earnings		Deductions	
Basic Wage	€	PAYE	€
Overtime	€	PRSI	€
		USC	€
		Union fees	€6
Gross Pay	€	Total Deductions	€
		Net Pay	€

Workings:

Basic and overtime	PAYE and tax credit	PRSI	USC



Q6 SuperValu pays its employees through PayPath.

(a) Outline **one** advantage of PayPath for SuperValu as an employer.

(b) Outline **one** advantage of PayPath for Sadhbh, a SuperValu employee.



Q1 Emma's pay.

MS: 6 marks - (a) 3m; (b) 3m

(a) €608. Workings: $38 \times €16 = €608$

(b) €96. Workings: $€16 \times 1.5 = €24$. $4 \times €24 = €96$

Q2 Statutory or voluntary.

MS: 6 marks - 6 × 1m

Statutory: PAYE, USC, PRSI.

Voluntary: Pension contribution, Trade union membership, Cycle to Work scheme.

Q3 Jack's statutory deductions.

MS: 8 marks - 4 × 2m (workings + answer with € sign)

(a) €94. Workings: $€650 \times 20\% = €130$. $€130 - €36 = €94$

(b) €26. Workings: $€650 \times 4\% = €26$

(c) €13. Workings: $€650 \times 2\% = €13$

(d) €133. Workings: $€94 + €26 + €13 = €133$

Q4 Laura's net pay table.

MS: 10 marks - 5 × 2m

(i) €3,200. (ii) €640. (iii) €300. (iv) €340. (v) €2,860.

Workings: PAYE: $€3,200 \times 20\% = €640$.

Less tax credit: $€640 - €300 = €340$.

Net pay: $€3,200 - €340 = €2,860$.

Q5 Dara's wage slip.

MS: 14 marks - Basic 2m; Overtime 2m; Gross 2m; PAYE 2m; PRSI 2m; USC 2m; Total Deductions 1m; Net Pay 1m

Basic Wage: $€600 (40 \times €15)$.

Overtime: $€120 (4 \times €30)$.

Gross Pay: €720.

PAYE: $€108 (€720 \times 20\% = €144, \text{ less tax credit } €144 - €36 = €108)$.

PRSI: $€28.80 (€720 \times 4\%)$.

USC: $€14.40 (€720 \times 2\%)$.

Union fees: €6 (given).

Total Deductions: $€157.20 (€108 + €28.80 + €14.40 + €6)$.

Net Pay: $€562.80 (€720 - €157.20)$.



Q6 PayPath advantages.

MS: 6 marks - (a) 3m; (b) 3m award 2/1 + 2/1 for the advantage and how it comes about due to PayPath.

(a) It reduces administration, as wages are transferred electronically, so there is no need to handle or distribute cash to employees.

(Also acceptable: fast and reliable; environmentally friendly.)

(b) It is more convenient, as her wages go directly into her bank account, so there is no need to queue at a bank to lodge cash.

(Also acceptable: safer; environmentally friendly.)

