Question 1 - 2026 Q18 (b) (i)

(i) Paula works in a local crèche. The details of her weekly earnings and deductions are as follows:

Basic working week	38 hours	Total hours worked	40 hours
Hourly rate of pay	€ 15	Overtime rate of pay	Double time

DEDUCTIONS:

PAYE	20%	Weekly tax credit	€ 35
PRSI	€ 25.20		
USC	€ 9.00		
Trade Union	€ 5.50		

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

Name	Paula Dolan	**Week no.**	21
PPSN	1345983NS	**Date**	23rd May 2025
Basic	€	PAYE	€
Overtime	€	PRSI	€ 25.20
		USC	€ 9.00
		Trade Union	€ 5.50
Gross Pay	€	Total Deductions	€
		Net Pay	€

Workings:	
Basic and overtime	PAYE and tax credit

Question 2 - 2025 Q13 Marks: 6

A sales assistant earns €14 per hour and double time if they work Saturday or Sunday.
Calculate their Gross Pay this week if they worked 12 hours during the week and 7 hours at the weekend.

Workings: Answer:

Question 3 - 2024 Q12 Marks: 6

David Byrne's monthly wage is €3,000. He pays PAYE at the rate of 20% and has a monthly tax credit of €295.

Calculate David's monthly net pay by filling in the **five** unshaded areas, numbered (i) to (v), in the table below.

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

Question 4 - 2023 Q16 (b)(i)

Marks: 9

(b) Martin has been working in his local supermarket.

You have been given the following information regarding his wages:

Basic working week:	39 hours	Hours worked:	45 hours
PAYE:	20%	Hourly rate of pay:	€10
PRSI:	4%	Overtime rate:	Time and a half
USC:	2%	Weekly Tax Credit:	€34

(i) Using the above information complete Martin's wage slip below.

<table>
<tr><td>Name</td><td>Martin Ryan</td><td>Week No</td><td>16</td></tr>
<tr><td>PPSN</td><td>2284381GA</td><td>Date</td><td>26 Apr 2023</td></tr>
<tr><td>Basic</td><td>€</td><td>PAYE</td><td>€</td></tr>
<tr><td>Overtime</td><td>€</td><td>PRSI</td><td>€</td></tr>
<tr><td colspan="2"></td><td>USC</td><td>€</td></tr>
<tr><td>Gross Pay</td><td>€</td><td>Total Deductions</td><td>€</td></tr>
<tr><td colspan="3" align="right">Net Pay</td><td>€</td></tr>
</table>

<table>
<tr><td colspan="4">Workings:</td></tr>
<tr><td>Basic and Overtime</td><td>PAYE and Tax Credit</td><td>PRSI</td><td>USC</td></tr>
<tr><td></td><td></td><td></td><td></td></tr>
</table>

(b) Kevin started a new job as a trainee accountant. His salary is €32,000 per annum. He gets paid via Paypath, once a month directly into his current bank account.

(i) Indicate which of the following statements are true or false by placing a tick (✓) in the correct box.

Statement	True	False
A salary is a fixed amount of money received by an employee		
The more hours an employee works, the more wages they receive		

(ii) Outline **two** advantages of Paypath for Kevin.

1.
2.

Question 6 - 2019 Q18 (b) Marks: 18

(b) Mary's position with Ryanair earns her a monthly wage of €7,000 and she earned overtime of €600 in May. She pays PAYE at the rate of 40% and has a monthly tax credit of €275. She pays PRSI at 4% and USC at 5.5%.

Using the details above, complete Mary's payslip for 31/05/2019.

Payslip			
Employee Name:	**Mary Brennan**	**Date:**	
Earnings		**Deductions**	
Basic Wage		PAYE	
Overtime		PRSI	
		USC	
Gross Pay		**Total Deductions**	
	Net Pay		

PAYE workings box:
PRSI workings box:
USC workings box:

Solution Question 2 - 2025 Q13

A sales assistant earns €14 per hour and double time if they work Saturday or Sunday.
Calculate their Gross Pay this week if they worked 12 hours during the week and 7 hours at the weekend.

Workings:

Weekday 12 hours X €14 = 168 2m
Weekend 7 hours X €28 =196 2m
= Gross Pay =€364

Answer: €**1m** 364 **1m O.F.**

Solution Question 3 - 2024 Q12

David Byrne's monthly wage is €3,000. He pays PAYE at the rate of 20% and has a monthly tax credit of €295.

Calculate David's monthly net pay by filling in the **five** unshaded areas, numbered (i) to (v), in the table below.

	€	€	Workings
Gross Pay		(i) *3,000* ***1m***	
PAYE @ 20%	(ii) *600* ***1m***		
Less Tax Credit	(iii) *295* ***1m***		
Tax payable		(iv) *305* ***1m OF***	
Net Pay		(v) *2,695* ***2m OF***	

Solution Question 4 - 2023 Q16 (b)(i)

(b) Martin has been working in his local supermarket. **(9m)**

You have been given the following information regarding his wages:

Basic working week:	39 hours	Hours worked:	45 hours
PAYE:	20%	Hourly rate of pay:	€10
PRSI:	4%	Overtime rate:	Time and a half
USC:	2%	Weekly Tax Credit:	€34

(i) Using the above information complete Martin's wage slip below.

Name	Martin Ryan	**Week No**	16
PPSN	2284381GA	**Date**	26 Apr 2023
Basic	€ 390 **1m**	PAYE	€ 62.00 **2m O.F**
Overtime	€ 90 **1m**	PRSI	€ 19.20 **1m O.F**
		USC	€ 9.60 **1m O.F**
Gross Pay	€ 480 **1m O.F**	**Total Deductions**	€ 90.80 **1m O.F**
		Net Pay	€ 389.20 **1m O.F**

Workings:			
Basic and Overtime	PAYE and Tax Credit	PRSI	USC
39x€10=€390 6 x €15 = €90 €390 + €90 = €480 **O.F**	€480 x .20 = €96 **O.F** €96 - €34 = €62 **O.F**	€480 x .04= €19.20 **O.F**	€480 x .02 = €9.60 **O.F**

Solution Question 5 - 2022 Q18 (b)(i)(ii)

(b) Kevin started a new job as a trainee accountant. His salary is €32,000 per annum. He gets paid via Paypath, once a month directly into his current bank account.

(i) Indicate which of the following statements are true or false by placing a tick (✓) in the correct box. **(6m)**

Statement	True	False
A salary is a fixed amount of money received by an employee	✓	
The more hours an employee works, the more wages they receive	✓	

(ii) Outline **two** advantages of Paypath for Kevin. **(2 x 3m)**

It is safer than cash or cheque as the money is guaranteed to go straight into Kevin's account with no risk of losing the cash or cheque.
Convenient- Kevin can look online or at an ATM to get his banking information, he doesn't have to go to the bank to lodge his earnings.
It is dependable/fast- Kevin's pay will come into his account at a specified date and time- he will be able to set up payments out of his account without worrying that his salary has not gone into his account to cover these payments.
Environmentally friendly- there is no paper involved in Paypath payments which reduces his carbon footprint.

Solution Question 6 - 2019 Q18 (b)

(b) Using the details provided, complete Mary's payslip for 31/05/2019.

Payslip			
Employee Name:	Mary Brennan	Date:	31/05/2019 [2m]
Earnings		Deductions	
Basic Wage	€7,000 [1m]	PAYE	€2,765 O.F [4m]
Overtime	€600 [1m]	PRSI	€304 O.F [2m]
		USC	€418 O.F [2m]
Gross Pay	€7,600 [2m]	Total Deductions	€3,487 O.F [2m]
	Net Pay	€4,113 O.F [2m]	

PAYE workings box: *7,600 × 40% [1m] = 3,040 [1m] – 275 [1m] tax credit*
PRSI workings box: *€7,600 × 4% [1m]*
USC workings box: *€7,600 × 5.5% [1m]*