

Working Time (4)

1. Tony works as a mechanic.

His *gross pay* is £2000 a month.

His *deductions* are £350 a month.

What is his *net pay*?

2. Francesca works in a coffee shop.

Her *gross pay* is £1900 a month.

She has the following *deductions*:

- PAYE tax: £330
- National Insurance: £120
- Pension contribution: £45

What is her *net monthly pay*?



3. Graham works at a sandwich bar.

His *gross pay* is £2200 a month.

He has the following *deductions*:

- PAYE tax: £370
- National Insurance: £130
- Uniform: £20
- Other expenses: £55

What is his *net monthly pay*?

4. Mohammed earns £20 an hour. He works 140 hours in a month, but has the following deductions:
- PAYE tax: £440
 - National Insurance: £120

- (a) What is his *gross pay* for the month?
 (b) What is his *net pay* for the month?

5. Dermot earns £12 an hour, and £16 for overtime. In a month he works 180 normal hours and 10 hours of *overtime*.

- (a) What is his *gross pay* for the month?
 (b) He has tax deductions of £200. What is his *net pay*?

6. Tony the mechanic earns £2,000 in a month.

- (a) What is his *gross pay* in a year?
 (b) He has to pay total tax of 10%. What is his *net pay*?

7. Francesca has a salary of £22,800

- (a) What is her *gross pay* each month?
 (b) She has to pay £340 a month in tax. What is her *net pay* each month?

Income Tax

The rates of income tax in the UK are approximately:

£0 – £9 000	Tax Free
£9 000 – £32 000	20% tax
£32 000 +	40% tax

8. What rate of tax do you pay if you earn
- (a) £5 000 (b) £25 000 (c) £40 000
9. Sasha earns £10 000 a year teaching yoga.

- (a) How much of her salary is tax free?
 (b) How much does she pay tax on?
 (c) How much tax does she pay in total?
 (d) What is her *net salary*?

10. Carly earns £25 000 a year as a gardener.



- (a) How much of his salary is tax free?
 (b) How much does he pay tax on?
 (c) How much tax does he pay in total?
 (d) What is his *net salary*?

11. Ted earns £50 000 a year. Find his *net salary*.