**Question 1 (2019 State Exam Questions)**

Mary position with Ryanair earns her a monthly wage of €7,000 and she earned overtime of €600 in May. She pays PAYE at a rate of 40% and has a monthly tax crdit 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** | | | |
| **Employees Name** | **Mary Brennan** | **Date** |  |
| **Earnings** |  | **Deductions** |  |
| Basic Wage |  | PAYE |  |
| Overtime |  | PRSI |  |
|  |  | USC |  |
| **Gross Pay** |  | **Total Deductions** |  |
|  | Net Pay |  | |

|  |
| --- |
| PAYE Workings |
| PRSI working box |
| USC Working |