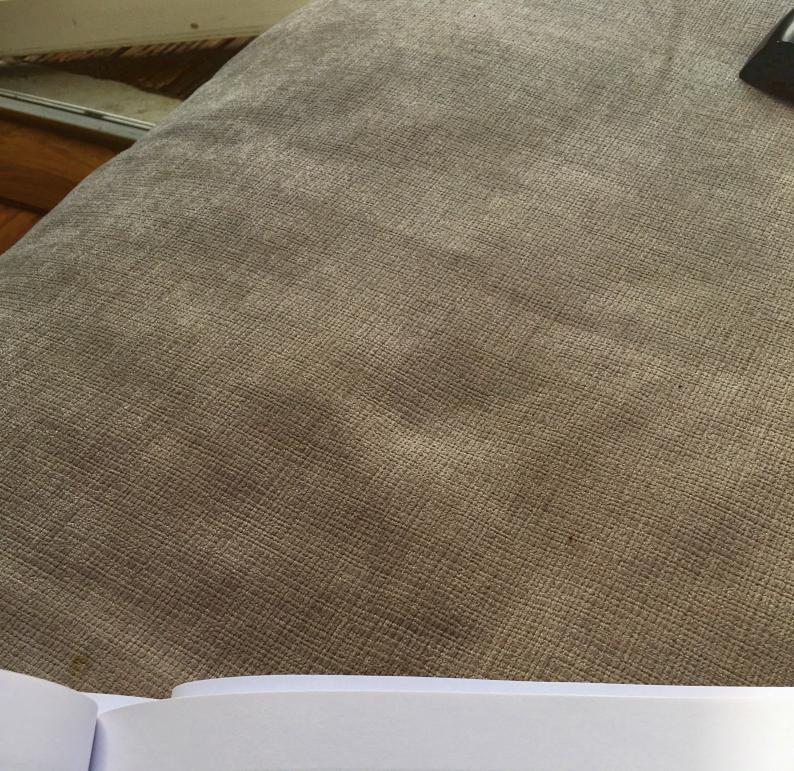
Websites	
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Conducting interviews	

Question 13
Complete the following wage slip showing gross pay, total deductions and net pay.

Employee No. 15	Gráinne Dwyer		Week 20	Date:	19 May 2018
PAY:	•	DEDUCTIONS		€	
BASIC	544.00	PAYE		77.07	T and M
OVERTIME	168.00	PRSI		28.48	Motors Ltd
· .		USC		22.71	
-		CYCLE TO WO	ORK SCHEME	15.00	NET PAY
GROSS PAY	712	TOTAL DEDU	CTIONS	143.26	568.74



Question 13

Employee no. 12	Alan Costello	Week 8	Date: February 26th 2018	
PAY:	€	DEDUCTIONS	€	
BASIC	220.00	PAYE	35.00	Leixlip Financial
COMMISSION ON SALES	120.00	PRSI	20.00	Holdings
A		USC	8.00	
No. of Contract of the	SETENCE OF STREET	HEALTH INSURANCE	12.00	NET PAY
GROSS PAY	340.00	TOTAL DEDUCTIONS	75.00	265.00

(4)

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(2)

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(20)

180 marks

Question 16

(a) (i)

est in the

(6)

(6)

(6)

ployee:	PPS: 36594629K		Veek ended: .0/08/18
en Doyle	€600.00		
sic pay	€800.00		24.400.00
mmission			€1,400.00
ROSS PAY	€63.46	2.12	
ax credit	A PROFESSIONAL PROPERTY.	31-	
eductions	€216.54		
PAYE	€112.00		
PRSI/USC	€60.00		
Savings	€18.00		€406.54
Union		44	€993.46
	€18.00		1

Section B

Total PAYE Total deductions: Net pay:	
Total deductions: Net pay:	400 = €280 redit (€63.46)
PRSI/USC: $8\% \times €1,400 = €112$ €1,400 - € €18 = €406.54 €1,400 - € €993.46	€406.54 =

(ii)

Term	Explanation
Gross pay	This is pay before deductions. Pay as you earn. This is the main income tax in Ireland. The more
-	Pay as you earn. This is the main income tax in items
PAYE	you earn the more you pay.
	you earn the more you pay. This is a reduction on the amount of tax owed. It is subtracted
Tax credit	from gross tax.
Net pay	This is pay after deductions have been subtracted.
	This is a method of payment for sales people where they receive
Commission	a percentage of their sales in addition to a basic wage.
	14.50 14.50

(10)

Question 8

(a)
$$\frac{388}{40}$$
 = €9.70

Question 9

To inform: Businesses advertise to inform consumers about material



(a)

	Jonathan Byrne	Week 6	Date: 12 Fe	bruary 2018
Employee	€	DEDUCTIONS:	€	
PAY: BASIC	600.00	PAYE	73.70	Barber
OVERTIME	450.00	PRSI	36.01	Fella Men's Grooming Ltd
		USC	12.00	
		UNION DUES	6.00	
		SAVINGS CLUB	20.00	NET PAY
GROSS PAY	1050.00	TOTAL DEDUCTIONS	147.71	902.29

(b) Basic pay = 10 p/h

Time and a half = 15 p/h (10×1.5)

Overtime = 450.00

$$\frac{450}{15}$$
 = 30 hours overtime

Question 6

Question 11

- (a) 22.5 hours
- (b) Divide the deductions from Gemma's pay into statutory an

STATUTORY	NON-STATUTORY
PAYE	SAVINGS
PRSI	HEALTH INSURANCE
USC	

Question 12