

10. Gustav is single and earned €51,000 last year. The standard rate cut-off point was €37,200. The standard rate of income tax was 19% and the higher rate was 40%. Gustav has tax credits of €4,150.
- Calculate the tax paid by Gustav on his income.
 - Gustav also has to pay a 2% income levy on his gross income, USC of $2\frac{1}{2}\%$ on the first €10,000 of his salary and 4% on any income above €10,000, a weekly PRSI contribution of €35, a monthly health insurance payment of €65, a monthly pension contribution of €340 and a weekly trade union subscription of €7.50. Calculate Gustav's annual net income after all deductions have been made.
11. A man has a gross yearly income of €26,000. He has a standard rate cut-off point of €28,000 and a tax credit of €1,800. If he pays tax of €3,400, calculate the standard rate of tax.
12. A woman has a gross yearly income of €27,500. She has a standard rate cut-off point of €29,300 and a tax credit of €2,115. If she pays tax of €2,835, calculate the standard rate of tax.
13. Jill has a gross income of €50,000. Her total income tax payable amounts to €10,460. The standard rate cut-off point is €32,000. The standard rate of tax is 20% and the higher rate is 42%. What are Jill's tax credits for the year?
14. A woman paid €10,280 in tax for the year. She had a tax credit of €2,540 and a standard rate cut-off point of €29,000. The standard rate of tax is 18% of income up to the standard rate cut-off point and 40% on all income above the standard rate cut-off point. Calculate:
- The amount of income taxed at the rate of 40%
 - The gross income for the year
15. A man paid €10,775 in tax for the year. He had a tax credit of €1,960 and a standard rate cut-off point of €28,500. The standard rate of tax is 15% of income up to the standard rate cut-off point and 36% on all income above the standard rate cut-off point. Calculate:
- The amount of income taxed at the rate of 40%
 - The gross income for the year
16. The standard rate of income tax is 20% and the higher rate is 42%. Fiona has tax credits of €1,493 for the year and a standard rate cut-off point of €30,000. She has a gross income of €31,650 for the year.
- After tax is paid, what is Fiona's income for the year?
 - What would Fiona's gross income for the year need to be in order for her to have an after-tax income of €29,379?
17. (i) The standard rate of income tax is 20% and the higher rate is 42%. Sheila has tax credits of €2,700 for the year and a standard rate cut-off point of €22,000. Sheila has a gross income of €45,000 for the year. Calculate the total tax payable by Sheila for the year.
- (ii) Tony pays tax at the same rates as Sheila. Tony has tax credits of €2,900 for the year and has the same standard rate cut-off point as Sheila. His total tax payable amounts to €13,680 for the year. Calculate Tony's gross income for the year.