



MNU 4-09b

Assessment 3

Silver Level



Name: _____

Score: $\frac{\quad}{2}$

Percentage: %

Class: _____

Outcome 1 - Calculating Income Tax



The table shows the Scottish Income Tax rates you pay in each band if you have a standard personal allowance of £11 500.

Calculate the annual income tax bills for the following professionals...

Band	Taxable Income	tax rate
Personal allowance	Up to £11 500	0%
Basic rate	£11 501 to £43 000	20%
Higher rate	£43 001 to £150 000	40%
Additional rate	Over £150 000	45%

1

Paula is a team leader and earns £39 720 per year. She has a personal tax allowance of £11 500.



2



Robert is a painter and earns £23 650 per year. He has a personal tax allowance of £11 500.