

SQA Past paper questions

2024 - Paper 2 - Question 5

Akira has an annual salary of £35,670.

National Insurance is calculated on a person's salary **before** deductions.



Annual National Insurance rates	
Up to £12,584	0%
From £12,584 to £50,284	12%
Over £50,284	2%

- (a) Calculate Akira's annual National Insurance payment. 2

Akira pays 9.4% of her **annual salary** into her pension.

Her annual income tax is £3994.42.

She is paid in 52 weekly payments.

- (b) Calculate Akira's weekly net pay. 2

Click [here](#) for video solution. 

2023 - Paper 2 - Question 7(e)

Lynn earns £1052 a week.

National Insurance is calculated on a person's wage **before** deductions such as pension contributions.



National Insurance rates (weekly)	
Up to £242	0%
From £242 to £967	13.25%
Over £967	3.25%

- (i) Calculate Lynn's weekly National Insurance payment. 3

Lynn pays 4.5% of her weekly wage into her pension.

Her weekly income tax is £52.08.

- (ii) Calculate Lynn's weekly net pay. 2

Click [here](#) for video solution. 

2022 - Paper 2 - Question 3

Laura earns £40,560 per annum.

National Insurance is calculated on a person's salary **before** deductions such as pension contributions.

National Insurance rates	
Up to £9568	0%
From £9568 to £50,270	12%
Over £50,270	2%



Calculate her annual National Insurance payment. 2

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2021 - Paper 2 - Question 5

Paula's annual salary is £54 890.

National insurance is calculated on a person's salary **before** deductions such as pension contributions.

Annual national insurance rates	
Up to £8632	0%
From £8632 to £50 000	12%
Over £50 000	2%



(a) Calculate Paula's annual national insurance payment. 3

Paula pays 8.7% of her annual salary into her pension.

Her annual income tax is £8204.37.

She is paid in 52 weekly payments.

(b) Calculate Paula's weekly net pay. 2

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2019 - Paper 2 - Question 10(c)

John works for the resurfacing company.

His annual salary is £17 108.

National Insurance is calculated on a person's salary before deductions such as pension contributions.

National Insurance rates	
Up to £8424	0%
From £8424 to £46 384	12%
Over £46 384	2%



- (i) Calculate John's annual National Insurance payment. 2

John pays 7% of his annual salary into his pension.

John's annual income tax is £1051.60.

- (ii) Calculate John's annual net pay. 2

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2018 - Paper 2 - Question 10(a) and (b)

Fiona is a vet. She has started a new job. Her new salary is £42 000.

National Insurance is calculated on a person's salary before deductions such as pension contributions.



National Insurance rates	
Up to £8164	0%
From £8164 to £45 032	12%
Over £45 032	2%

- (a) (i) Calculate Fiona's annual National Insurance payment. 2

Fiona's annual income tax payment is £5427.96.

She pays an annual contribution of £3360 into her pension.

Fiona is paid in 12 equal monthly payments.

- (ii) Calculate Fiona's monthly net pay. 2

Fiona plans to rent accommodation.

She needs to work out how much she can afford to spend on rent, electricity and council tax.

The table shows her monthly outgoings.

- (b) Calculate how much she will have available per month for rent, electricity and council tax. 1

	Outgoings
Car payment	395
Car insurance	28
Road tax	12
Food	380
Clothes	130
Mobile phone	64
Internet	55
Socialising	250
Loan	200
Savings	200
Total	

Click [here](#) for video solution. 