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WJEC GCSE Mathematics and Numeracy (Double Award) – Question Pack

Wage, salary and payslip calculations: gross pay from an hourly rate, deductions (tax, NI, pension) and net pay. Sourced from legacy WJEC GCSE Mathema

REVISE
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F1.02 – Wages, salaries & payslips

Spec 1.8.2 – Unit 1 (calculator allowed)

Wage, salary and payslip calculations: gross pay from an hourly rate, deductions (tax, NI, pension) and net pay. Sourced from legacy WJEC GCSE Mathematics-Numeracy Foundation papers (3300U10/U20) and accessible content from Intermediate papers (3300U30/U40), organised for revision under the 2025 spec.

2025 SPECIFICATION

Estimated time for entire question pack: ~32 minutes

Derived from the GCSE Higher pace of ~1.5 min/mark (21 marks across 6 questions).

*You are advised to **not** attempt to complete all of this in one sitting.*

ABOUT THIS QUESTION PACK

This is a **focused single-topic practice pack**, not a single mock paper. Questions are organised against the 2025 specification. Questions are ordered chronologically by sitting, with custom-written and SAM questions at the end.

INSTRUCTIONS

Use black ink or black ball-point pen. Show all working – method marks are awarded for clear setup.

A calculator is allowed on every question in this pack (Unit 1 is the calculator-allowed paper).

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Wages, salaries & payslips – what the new spec asks

WJEC GCSE Mathematics (first teaching 2025) · Unit 1: calculator-allowed.

Wages and salaries 1.8.2

- Calculate gross pay from hours \times rate or annual salary.
- Apply overtime multipliers correctly.
- Convert between weekly, monthly and annual pay.

Deductions 1.8.2

- Identify the main deductions on a payslip.
- Apply tax bands to the taxable slice only.
- Calculate National Insurance and pension contributions.

Net pay 1.8.2

- Net pay = gross pay - total deductions.
- Interpret a payslip to find missing values.
- Check answers against the totals on the slip.

Exam strategy 1.8

- Show every step in the deduction stack.
- Watch the units – per week vs per month.
- Round money to the nearest penny.

Wages, salaries & payslips in one page

Quick-reference notes – revisit before each question. Don't use during the questions.

Gross pay

$$\text{gross pay} = \text{hours worked} \times \text{hourly rate}$$

Annual salary \Rightarrow monthly = annual \div 12;
weekly = annual \div 52.

Overtime

Time-and-a-half: rate \times 1.5. Double time:
rate \times 2.

Total gross = (normal hours \times rate) +
(overtime hours \times overtime rate).

Deductions

Common deductions: **income tax, National Insurance, pension.**

Each is usually a % of gross (or of taxable income).

Net pay

$$\text{net pay} = \text{gross pay} - \text{total deductions}$$

Net is what actually lands in the bank.

Tax bands

Income up to the *personal allowance* is taxed at 0%.

Above that, % rates apply to the slice in each band, not the whole salary.

Common traps

- Applying tax % to the full salary, not the taxable slice.
- Forgetting to include overtime in gross.
- Mixing weekly and monthly figures.

Examiner only

5. (a) Last year, Viktor's total income before tax was 28 000 euros.

The tax bands, taxable income and tax rates for last year were as follows:

Band	Taxable income	Tax rate
Personal allowance	Up to 10 000 euros	0%
Basic rate	10 000 euros to 25 000 euros	22%
Higher rate	Over 25 000 euros	35%

Viktor has already paid 3600 euros towards his income tax bill for last year. Calculate how much income tax Viktor still owes. You must show all your working.

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(b) When Viktor paid 3600 euros towards his bill, the exchange rate was £1 = 1.11 euros. How much was 3600 euros in pounds? Give your answer correct to the nearest penny.

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Examiner only

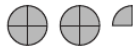
2. A website lists the number of passengers who used UK airports in 2018.



- (a) The table below shows some of these numbers. They have been rounded to the nearest million. One of the numbers is also represented in the pictogram below.

Airport	Number of passengers (to the nearest million)
Cardiff
Bristol	9 000 000
Birmingham
Exeter
Leeds-Bradford	4 000 000

Key:  represents 4 000 000 passengers

Airport	
Cardiff	
Bristol	
Birmingham	
Exeter	
Leeds-Bradford	

In the table:

- the number of passengers who used Cardiff was 50% of the number of passengers who used Leeds-Bradford
- the number of passengers who used Birmingham was 3 times the number of passengers who used Leeds-Bradford
- the number of passengers who used Exeter was $\frac{1}{4}$ of the number of passengers who used Leeds-Bradford.

Complete the table **and** the pictogram.

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Examiner
only

(b) In 2018, approximately eighty million passengers used Heathrow airport.

(i) The number of passengers who used Gatwick airport in 2018 was 46 086 089.
Chris said:

“Gatwick had more than half the number of passengers that Heathrow had.”

Is Chris correct?
Give a reason for your answer.

[1]

Yes

No

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(ii) On the busiest day, two hundred and sixty-one thousand nine hundred and nine passengers used Heathrow airport.
Write this number using digits.

[1]

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(c) A plane flying from the UK to Corfu used 2508 litres of fuel per hour.
The flight was 3 hours long.
How many litres of fuel did the plane use?

[2]

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3310U101
07



Examiner
only

4. (a) *In this part of the question, you will be assessed on the quality of your organisation, communication and accuracy in writing.*

Rita gives some money to charity.
She decides to share this money between 3 different charities.

Rita gives \$40 to a children's charity.

This is $\frac{1}{5}$ of the total amount of money she gives to the 3 charities.

Rita gives $\frac{1}{4}$ of the total amount of money to an animal charity.

She gives the remaining money to a medical research charity.
Calculate how much money Rita gives to the medical research charity.
You must show all your working.

[5 + 2 OCW]

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- (b) Last year, Rita's total income before tax was \$30 000.

No income tax was payable on any income below \$10 000.
Income tax had to be paid at a rate of 22% on any income between \$10 000 and \$30 000.

How much income tax did Rita pay last year? [3]

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3310U301
09



Examiner
only

8. (a) Rita gives some money to charity.
She decides to share this money between 3 different charities.

Rita gives \$40 to a children's charity.

This is $\frac{1}{5}$ of the total amount of money she gives to the 3 charities.

Rita gives $\frac{1}{4}$ of the total amount of money to an animal charity.

She gives the remaining money to a medical research charity.

Calculate how much money Rita gives to the medical research charity.

You must show all your working.

[5]

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Examiner
only

(b) Last year, Rita's total income before tax was \$30 000.

No income tax was payable on any income below \$10 000.

Income tax had to be paid at a rate of 22% on any income between \$10 000 and \$30 000.

How much income tax did Rita pay last year?

[3]

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Examiner only

3. (a) Magic Johnson is one of the greatest basketball players of all time.



- He first played for the LA Lakers in 1979.
- His height is 206 cm.
- His salary in 1989 was \$3 142 000.

(i) How many years ago did Magic Johnson first play for the LA Lakers? [1]

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(ii) What is Magic Johnson's height in metres? [1]

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(iii) Write his salary of \$3 142 000 in words. [1]

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(b) Which of the following is the best description for the shape of a basketball?
Circle your answer.

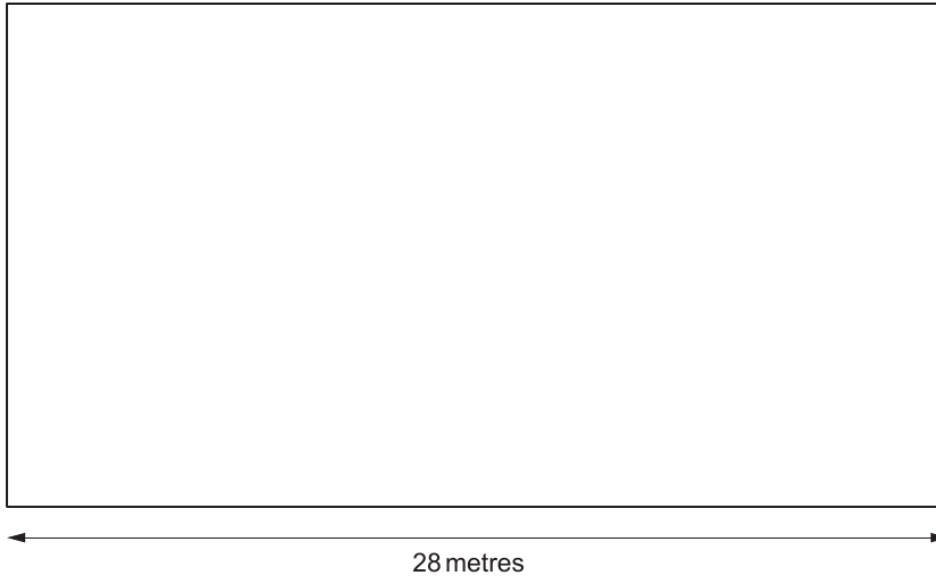
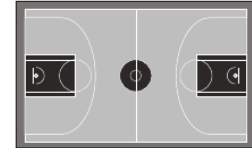
- Sphere Cylinder Cuboid Cone Cube

[1]



Examiner
only

- (c) A local basketball club trains on a basketball court each week.
The basketball court is rectangular.
The diagram below is a **scale drawing** of the basketball court.



The **actual length** of the basketball court is 28 metres.
Use the scale drawing to find the **actual width** of the basketball court.

[3]

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Actual width of the basketball court is metres



Examiner
only

(d) The diagram below represents the positions of three players on a basketball court.

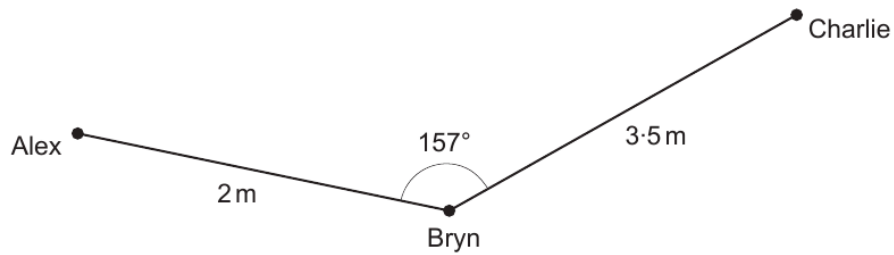


Diagram not drawn to scale

- (i) Bryn faces Alex.
Bryn then turns clockwise to face Charlie.

Charlie thinks that Bryn has turned through an acute angle.

Do you agree?

Give a reason for your answer.

[1]

Yes No

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- (ii) In the space below, complete an **accurate scale drawing** to show Charlie's position.

The positions of Alex and Bryn are shown.

Use the scale: 1 cm represents 0.5 m.

[2]

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Examiner
only

8. Jamal is paid in dollars.
The income tax rates are as follows:

Band	Taxable income	Tax rate
Personal allowance	Up to 10 000 dollars	0%
Basic rate	10 000 dollars to 30 000 dollars	10%
Higher rate	Over 30 000 dollars	25%

Jamal's total earnings before tax are 36 000 dollars.

Calculate how much tax Jamal is due to pay in total.
You must show all your working.

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