

REVISE

.wales

1.02 – Wages, salaries, payslips & income tax

Mark schemes for the 1.02 question pack

Spec 1.8.5 – Unit 1

SOLUTIONS · 2025 SPECIFICATION

Mark schemes for the 3 questions in the corresponding revise.wales question pack (17 marks total). Sources: legacy WJEC GCSE papers, WJEC SAM, and custom-authored mark schemes. Pack layout © revise.wales.

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| 5(a)(i) $1800 \leq x < 2000$ | B1 | Accept '(£)1800 to (£)2000', or '(£)1800 – (£)2000' |
| 5(a)(ii) Reason based on agreement due to the 4 people earning £5800 to £7800 per month or the majority of lower wages, e.g. 'the data is skewed', 'only a few of the employees will earn more than the mean wage', 'because most people employed are in the lowest 2 groups of the monthly wage' 'as the majority earn between 1800 and 2100' | E1 | Allow, e.g. 'because there is a great difference between the monthly wages', 'the big numbers would affect the mean', 'more than half are in the first group' Do not accept, e.g. 'she doesn't know the exact values', 'using the median would be better', 'because there are no employees that have between 2400 and 5800 monthly wage', 'there are 64 in the first group' |
| 5(b)(i) (2200, 48) joined to (2400, 72) joined to (3000, 80) | B2 | Joined with a curve or a straight line B1 for a cumulative graph with either of the following: <ul style="list-style-type: none"> • correct plots but not joined, • 'their 2 plots' joined provided 1 plot 'correct' including FT plot at (3000, $48 < y \leq 80$) |
| 5(b)(ii) £2160 | B1 | |
| 5(b)(iii) 22.5(%) OR answer from correct working in the range 21(.25%) to 23.75(%) or 24(%) | B2 | Working $\frac{17}{80} \times 100$ to $\frac{19}{80} \times 100$ B1 for sight of $\frac{17}{80}$ to $\frac{19}{80}$ |

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| 10(a) $0.035 \times (250\,000 - 180\,000)$ $+ 0.05 \times (255\,000 - 250\,000)$ (= 2450 + 250 = 2700) | B2 | B1 for $0.035 \times (250\,000 - 180\,000)$ (= 2450) OR B1 for $0.05 \times (255\,000 - 250\,000)$ (= 250) |
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| <p>10(b) Sight of $0.05 \times (x - 250\,000)$ $= 0.05x - 12\,500$</p> <p>$x + 2450 + 0.05x - 12\,500 = 327\,000$ or equivalent</p> <p>$1.05x - 10\,050 = 327\,000$ OR $1.05x = 337\,050$</p> <p>$x = (\pounds)321\,000$</p> | <p>B1 B1 M1 m1 A1</p> | <p>May be embedded in their equation May be embedded in their equation</p> <p><u>No further marks unless an appropriate equation seen</u></p> <p>FT 'their $0.035(250\,000 - 180\,000)$' AND 'their $0.05 \times 250\,000$'</p> <p>CAO</p> <p>If no marks awarded, award SC2 for $x = (\pounds)321\,000$ If B1 only previously awarded, replace with SC2 for $x = (\pounds)321\,000$</p> <p>Note: If a candidate uses x as being the amount over $\pounds 250\,000$, then award BOB0 followed by M1 for $1.05x + 180\,000 + (1.035 \times 70\,000) = 327\,000$ or equivalent</p> <p>A1 for $x = (\pounds) 71\,000$ A1 for $(\pounds) 321\,000$</p> |
| <p><i>Alternative method:</i> Sight of $0.05 \times (x - 255\,000)$ $= 0.05x - 12\,750$</p> <p>$x + 2700 + 0.05x - 12\,750 = 327\,000$</p> <p>$1.05x - 10\,050 = 327\,000$ OR $1.05x = 337\,050$</p> <p>$x = (\pounds)321\,000$</p> | <p>B1 B1 M1 m1 A1</p> | <p>May be embedded in their equation May be embedded in their equation</p> <p><u>No further marks unless an appropriate equation seen</u></p> <p>FT 'their 2700' AND 'their $0.05 \times 255\,000$'</p> <p>CAO</p> <p>If no marks awarded, award SC2 for $x = (\pounds)321\,000$ If B1 only previously awarded, replace with SC2 for $x = (\pounds)321\,000$</p> <p>Note: If a candidate uses x as being the amount over $\pounds 255\,000$, then award BOB0 followed by M1 for $1.05x + 180\,000 + 75\,000 + 2700 = 327\,000$ A1 for $x = (\pounds) 66\,000$ A1 for $(\pounds) 321\,000$</p> |

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| 3. Appropriate sight of (30 000 – 10 000 =) 20 000 (dollars) or (36 000 – 30 000 =) 6 000 (dollars) | B1 | Ignore £ or other currency for dollars May be implied in further working |
| (Tax at 10%) $0.10 \times (30\,000 - 10\,000)$ or $0.10 \times 20\,000$ or equivalent | M1 | FT use of 'their (30 000 – 10 000)' from an error in subtraction |
| 2000 (dollars) | A1 | CAO |
| (Tax at 25%) $0.25 \times 6\,000$ or or $0.25 \times (36\,000 - 30\,000)$ or equivalent | M1 | FT use of 'their (36 000 – 30 000)' from an error in subtraction |
| 1500 (dollars) | A1 | CAO |
| (Total tax due) 3500 (dollars) | B1 | ISW FT 'their 2000' + 'their 1500' provided both M1 marks previously awarded |