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Q1. (a) No since pay not more than £91.

(b) Yes, 11% of (£92 – £91) = 11p.

Q2. (a) £351 - £91 = £260

(b) 11% of £260 = £28.60

Q3. (a) 11% of (£610 - £91) = 11% of £519 = £57.09

1% of (£800 - £610) = 1% of £190 = £1.90

(b) Total NIC   £57.09 + £1.90 = £58.99

Q4.   11% of (£18445 - £4745) = 11% of £13700 = £1507

Q5. (a) 11% of (£31720 – £4745) + 1% of (£45000 – £31720)

11% of £2967.25   +   1% of £13280   =   £3100.05

(b) Monthly £3100.05 ÷ 12 = £258.34

Q6.

$$11\% \rightarrow £32.45$$

$$100\% \rightarrow \frac{100}{11} \times 32.45 = £295 \ + £91 = £386$$

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Q7. Before increase NIC   11% of (£592 - £91) = 11% of £501 = £55.11

New wage after increase

£592 + 6% of £592 = £592 + £35.52 = £627.52

After increase NIC

11% of (£610 - £91) = 11% of £519 = £57.09

1% of (£627.52 - £610) = 1% of £17.52 = £0.18

Total NIC = £57.09 + £0.18 = £57.27

NIC rises by £57.27 - £55.11 = £2.16 (BACK OF BOOK WRONG !)

Q8. NIC is   £10150.05

To calculate earnings

NIC at 11%

11% of (£31720 - £4745) = 11% of £26975 = £2967.25

NIC at 1% must be

£10150.05 - £2967.25 = £7182.80

Earnings due to 11% NIC £31720

Earnings due to 1% NIC

$1\% \rightarrow £7182.80$

$100\% \rightarrow \dfrac{100}{1} \times 7182.80 = £718280$

Total earnings   (BACK OF THE BOOK WRONG !)

£718280   +   £31720   +   £4745   =   £754745