

Task 7 (4 marks)

1.1

1.2

1.3

1.4

1.5

Bob is a sole trader and employs Joan as his secretary. She is his only employee.

Joan earns a salary of £16,000 in the 2016/17 tax year. She does not receive any benefits in kind.

Complete the following sentences by placing your answer, to the nearest whole pound, in the boxes provided. If your answer is zero, enter '0'.

(4 marks)

1.6

1.7

The total Class 1 National Insurance contributions payable by Joan in 2016/17 are:

1.8

£

1.9

1.10

The total employer Class 1 National Insurance contributions payable in 2016/17 are:

1.11

£

1.12

1.13

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