

7. The annual income tax to be paid on a worker's salary is calculated as follows:
the first \$20 000 is tax free,
the next \$10 000 is taxed at 4%,
the next \$15 000 is taxed at 7%
and the remainder of his taxable income is taxed at 12%.

A worker may benefit from the following applicable reliefs:

Personal Relief:	\$5000
Spouse Relief:	\$4000
Child Relief:	\$2000 per child

In 2021, Mr Koh's gross annual salary is \$146 000. Mr Koh is married and has 3 children. He contributed \$39 500 for his pension and has donated \$8000 to charity.

Calculate the total income tax Mr Koh paid for that year. [5]

8. It takes John 3 hours and 15 minutes to travel from his house to his hometown, which is 2350 km away. On the day of his travel, after 1 $\frac{1}{2}$ hours of driving, his car broke down and spent an additional 35 minutes on the road.

Calculate his average speed. [3]

9. A motorist travels 54 km in 1 $\frac{1}{2}$ hours and then travels at a constant speed of 72 km/h for a further $\frac{1}{2}$ hour. Calculate

(a) the average speed of the motorist for the first 1 $\frac{1}{2}$ hours, [1]

(b) the average speed of the motorist for the entire journey. [2]

10. Maria, Carolina and Peter receive \$8000 from their grandmother in the ratio of 7 : 5 : 4 respectively.

(a) Find how much each of them received. [3]

(b) Maria spends $\frac{3}{8}$ of her money and invests the rest for 2 years at 5% simple interest. How much money does Maria have at the end of the two years? [3]

(c) Their grandmother wants to include her fourth grandson, Danny. She decides to divide the amount \$8000 equally to all four of them.

Calculate the percentage loss of Carolina's money. [2]