

Study the table below and answer the questions that follow.

**THE MORE YOU EARN, THE MORE YOU PAY**  
**RATES OF TAX FOR INDIVIDUALS**

TAXABLE INCOME (RAND)	RATE OF TAX (2021/22)
1–216 200	18% of taxable income
216 201–337 800	38 916 + 26% of taxable income above 216 200
337 801–467 500	70 532 + 31% of taxable income above 337 800
467 501–613 600	110 739 + 36% of taxable income above 467 500
613 601–782 200	163 335 + 39% of taxable income above 613 600
782 201–1 656 600	229 089 + 41% of taxable income above 782 200
1 656 601 and above	587 593 + 45% of taxable income above 1 656 600

[Source: <http://www.treasury.gov.za>]

- 2.2.1 Identify the marginal tax rate for a person earning between R216 201 and R337 800 per year. (1)
- 2.2.2 Name the income tax system represented by the table above. (1)
- 2.2.3 Briefly describe the term *fiscal policy*. (2)
- 2.2.4 Explain the effect of high tax rates on taxpayers in a country. (2)
- 2.2.5 Use the information in the table above to calculate the income tax payable if one receives an annual income of R480 000. (4)

# Grade Economics Final Exam Question Paper

**AN Whitehead**



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### **Table of Contents Grade Economics Final Exam Question Paper**

1. Understanding the eBook Grade Economics Final Exam Question Paper
  - The Rise of Digital Reading Grade Economics Final Exam Question Paper
  - Advantages of eBooks Over Traditional Books
2. Identifying Grade Economics Final Exam Question Paper
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Grade Economics Final Exam Question Paper
  - User-Friendly Interface
4. Exploring eBook Recommendations from Grade Economics Final Exam Question Paper
  - Personalized Recommendations

- Grade Economics Final Exam Question Paper User Reviews and Ratings
- Grade Economics Final Exam Question Paper and Bestseller Lists
- 5. Accessing Grade Economics Final Exam Question Paper Free and Paid eBooks
  - Grade Economics Final Exam Question Paper Public Domain eBooks
  - Grade Economics Final Exam Question Paper eBook Subscription Services
  - Grade Economics Final Exam Question Paper Budget-Friendly Options
- 6. Navigating Grade Economics Final Exam Question Paper eBook Formats
  - ePub, PDF, MOBI, and More
  - Grade Economics Final Exam Question Paper Compatibility with Devices
  - Grade Economics Final Exam Question Paper Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Grade Economics Final Exam Question Paper
  - Highlighting and Note-Taking Grade Economics Final Exam Question Paper
  - Interactive Elements Grade Economics Final Exam Question Paper
- 8. Staying Engaged with Grade Economics Final Exam Question Paper
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Grade Economics Final Exam Question Paper
- 9. Balancing eBooks and Physical Books Grade Economics Final Exam Question Paper
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Grade Economics Final Exam Question Paper
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Grade Economics Final Exam Question Paper
  - Setting Reading Goals Grade Economics Final Exam Question Paper
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Grade Economics Final Exam Question Paper
  - Fact-Checking eBook Content of Grade Economics Final Exam Question Paper

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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