



## Englische Übungen zu Prozentrechnung und Zinsenrechnung

1. A suit costs 335 € ex VAT. When buying it 20 % VAT is added. At the end-of-season-sale the suit is sold for 20 % less.
  - a. How much does the suit cost during the sale?
  - b. By how many percentage does the sales price differ from the original price ex VAT?
2. A businessman dealing with furniture buys a kitchen set from the manufacturer for 3.285 €. He adds 4 % delivery costs, 12 % expenses, and 8 % profit. Calculate the sales price including 20 % VAT.
3. Ingrid is earning a monthly salary of 1 817.20 €. After negotiations her salary will rise by 2.5 %.
  - a. How much more does she get?
  - b. What will her new salary be?
  - c. One year later, Ingrid negotiates a salary of 2 000 €. How many percentage points is her second negotiation better?
4. A company (Ltd) made a profit of 20 720 € in the past year. The whole profit was distributed and Mr. Bauer got 7 770 €. What percentage did Mr. Bauer get?
5. Calculate the annual interest of a principal of 5 000 € that earns at an interest rate of 4.5 % p. a. Don't forget about the dividend tax of 25 %.





6. Work out the interest at an interest rate of 2.5 % p. a. for the given part of one year (one year = 360 days in a bank). Don't forget about the dividend tax of 25 %.

	a)	b)	c)	d)	e)	f)	g)
principal	420 €	608 €	936 €	1 155 €	1 465 €	2 155 €	35 000 €
time (days)	180	90	270	172	34	340	285

7. Mr. Smith has lent 920 € for 2 and a half months and 720 € for 3 months at an annual interest rate of 8 %. What is the interest in Euros that each of these loans earns him?
8. A principal of 1 800 € is invested at an annual interest rate of 3.5 % in a savings account.
- Calculate the interest after one year. Don't forget about the dividend tax of 25 %.
  - What is the principal after one year?







## Solutions

1.
  - a. The suit costs 321.60 € during the sale.
  - b. The suit at the sale is 4% cheaper than the price ex VAT.
2. The sales price including VAT is 4 959 €. (4 958.97)
3.
  - a. Her monthly salary will raise by 45.43€.
  - b. Her new salary is 1 862.63 €.
  - c. Her second negotiation is 4.9 percentage points higher.
4. The Bauers participate in the company with 37.5%
5. The annual interests are 168,75 €.
6.
  - a. 3.94 €
  - b. 2.85 €
  - c. 13.16 €
  - d. 10.35 €
  - e. 2.60 €
  - f. 38.16 €
  - g. 519.53 €
7. The interests are 15.33 € respectively 14.40 €.
8.
  - a. 47.25 €
  - b. 1 847.25 €
9.
  - a. 22.50 €
  - b. 16.88 €

