



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?





9. On her birthday (Tuesday, March 17th) Sophie gets a savings book. What is the interest in Euros on March 17th of the following year?
- a. 1 000 € principal; 3 % annual interest rate; 25% dividend tax
- b. 500 € principal, 4.5 % annual interest rate; 25% dividend tax

Vocabulary

Englisch	Deutsch
VAT = value added tax	Mehrwertsteuer (MWSt.)
ex VAT	exkl. MWSt.
end-of-season-sale	Schlussverkauf
to differ	abweichen
manufacturer	Erzeuger
delivery costs	Zustellgebühren
expenses	Regien
salary	Gehalt
negotiation	Verhandlung
percentage point	Prozentpunkt
Ltd = Limited	GmbH
profit	Gewinn
to distribute	ausschütten
dividend tax	KEST.
interest	Zinsen
annual interest	jährliche Zinsen
principal	Kapital
to earn	einbringen, verdienen
interest rate	Zinssatz
loan	Darlehen
saving account	Sparkonto
savings book	Sparbuch





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 €

