

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1	Stage 1													
2														
3	Name	Salary	Marital Status	Number of Children	TFA	Children Allowance	Taxable Income	Tax Rate	Tax	Net Wage				
4	Fred	25,000	Married	1	3000	1000	21,000	9%	1890	23,110				
5	Sally	22,000	Single	3	2000	3900	16,100	7%	1127	20,873				
6	Jean	21,000	Single	2	2000	2500	16,500	7%	1155	19,845				
7	Cecil	17,000	Married	1	3000	1000	13,000	5%	650	16,350				
8	Harry	8,000	Single	0	2000	0	6,000	5%	300	7,700				
9														
10														
11														
12	Tax Free Allowance	2000												
13														
14	Tax Bands	From	0		0%									
15		Above	6000		5%									
16		Above	15000		7%									
17		Above	20000		9%									
18														
19	Tax Free Allowance													
20		Single	2000											
21		Married	3000											
22														
23	Children Allowance													
24		0	0											
25		1	1000											
26		2	2500											
27		3	3900											

Key Points Q3.2 (Continued)

The new tax rules could be calculated using a multiple =If() containing two =If() statements for its two options. However, its easier to use an =LookUp(). Note that the first column of the table on the left is in accending order.

This becomes complicated in an effort to prevent people typing in anything except Single or Married. So it becomes:
 =IF(C4=\$B\$20,\$C\$20,IF(C4=\$B\$21,\$C\$21,"Error"))

The formula thus becomes:
 =LOOKUP(D4,\$C\$14:\$D\$17)