Cursor with for update clause:

declare cursor c\_emp is select \*from empa

for update;

begin

for co in c\_emp

loop

if co.salary=20000 then

update empa

set tax=0.05\*co.salary

where current of c\_emp;

elsif co.salary=30000 then

update empa

set tax=0.1\*30000

where current of c\_emp;

elsif co.salary=40000 then

update empa

set tax=0.2\*co.salary

where current of c\_emp;

end if;

end loop;

end;

