

Initial database: D₀

ID	tax	income	pay
t1	950	9500	8550
t2	22500	90000	67500
t3	21500	86000	64500

Final database: D₃

ID	tax	income	pay
t1	950	9500	8550
t2	27000	90000	63000
t3	25800	86000	60200
t4	21625	86500	64875

Query Log: Q

Q₁ UPDATE Salary
SET tax = 0.3*income
WHERE income > **85700**

Q₂ UPDATE Salary
SET pay = income - tax

Q₃ INSERT INTO Salary VALUES
(4, 21625, 86500, 64875)