### Operations

**ARITHMETIC**

04

**How much do athletes get paid and how do they pay taxes to the Treasury?**



In Spain, soccer players must declare 85% of their income in the IRPF (Spain’s Income Tax); the remaining 15% can he collected in image rights through companies (as long as these companies have activity). As of fiscal year 2016, the tax rate applicable to taxpayers who declare more than € 60,000 per year (€ is Euros) is 45%, and corporate tax, of 25%. How much did Cristiano Ronaldo pay as income tax? (Express the result in euros, for this you must find out how is the change with the American currency).



**1**

Forbes is a magazine that is published in the United States that specialized in the world of business and finance. It was founded in 1917 and each year publishes a series of lists that arouse great interest among readers; one of them is the list of the highest paid athletes.

In 2016, a European football (soccer) player topped the list of top-paying athletes, for the first time since this list began to be published. It was Cristiano Ronaldo, with an income of 88 million dollars per year, of which 56 million corresponded to salary and 32 million to image rights.

The first woman to appear, appeared in 40th position. It was the tennis player Serena Williams, who made a profit of 28.9 million dollars, of which 8.9 million corresponded to prizes and 20 million to sponsorships.

Forbes is a magazine specialized in the world of business and finance that is published in the United States. It was founded in 1917 and each year publishes a series of lists that arouse great interest among readers; One of them is the list of the highest paid athletes.

In 2016, a footballer topped the list of top-paying athletes, for the first time since this list began to be published. It was Cristiano Ronaldo, with an income of 88 million dollars per year, of which 56 million corresponded to salary and 32 million to image rights.

The first woman appeared in the 40th position. It was the tennis player Serena Williams, who credited a profit of 28.9 million dollars, of which 8.9 million corresponded to prizes and 20 million to sponsorships.

Secondary teachers get paid an average of € 24,000 per year, with an applicable tax rate of 30% to the IRPF.



**2**

How much should a high school teacher pay to the Treasury?

Analyze the results obtained in the two previous activities and compare them. Do you think the applicable IRPF rate for these two workers is fair?



**3**

In the United States the taxes that must be taxed vary according to the State, in general, 39.6% is contributed to the public coffers from income. According to this data, how much does Serena Williams contribute to the public coffers?



**4**



**5**

**5** If a Spanish athlete has paid € 3,825,000 in income tax (corresponding to 45% of their salary) and € 375,000 in corporate income (corresponding to 25% of their income for image rights). How much do you earn annually on average?

This teaching material is written by the Federación Española de Sociedades de Profesores de Matemáticas (FESPM) and other authors.

You can use and alter the teaching material for educational purposes, however the use of it for the purpose of sales is prohibited.