Te whai hua - kia ora

sorted in schools

Te Tātai Ahumoni!

Te Aratohu Kaiako

TAU 8-10

Pāngarau

Te Tātai Ahumoni: Mā te Kaiako

Te rārangi kaupapa

He kupu whakataki	3
Te whakamahi i tēnei pukapuka	5
Ngā rauemi tautoko	6
Ngā Toi Mokopuna	7
Te tautoko i te ako i a Pāngarau	8
Ngā mōhiotanga o Pāngarau	9
Te Mōhiotanga: Te Hanga me te Paheko o te Tau Whakahau	10
Te Mōhiotanga: Te Whakareatanga me te Whakawehenga o ngā Tauoti	10
Te Mōhiotanga: Te Whakaahua me te Whakamāori Tūponotanga	10
He rauemi hei tautoko i te kaiako	11

Ngā whakautu

Te Kaupapa 1: Te Whakamahere Pūtea me te Utu i ngā Nama	12
Te Kaupapa 2: Ngā Puka Utu me te Tāke	14
Te Kaupapa 3: Te Whakahaere i Tāu ake Pakihi	19
Te Kaupapa 4: Te Pūtea Taurewa	26
Te Kaupapa 5: Te Whakatānga	30
Te Kaupapa 6: Ngā Whakapaunga Moni a te Kāwanatanga	31

He kupu whakataki

E whakakotahi ana tēnei rauemi i ngā ngohe o *Te Whai Hua – Kia Ora!* e tautoko ana i te ākona me te whakaakona o ngā huatau o Pāngarau i Te Tūārere 3 me Te Tūārere 4 o Te Marautanga o Aotearoa.

He mea waihanga hei whakamahinga mā te mokopuna i ngā Tau 9 – 10, ka āwhina ngā ngohe i te mokopuna ki te whakawhanake i ngā pūkenga mātau ahumoni me te whakamahi i ngā huatau pāngarau i ngā horopaki ahumoni o ia rā.

Mā te āta whai i ngā kaupapa kei tēnei rauemi, ka mārama ake te mokopuna ki te āhua o tēnei mea, o te moni – arā, te āhua e whiwhi ai, e penapena ai, e whakapau ai, e whakamahere ai hoki tātou i te moni mō te anamata.

E ono ngā kaupapa mātau ahumoni e arohia ana i tēnei pukapuka a te ākonga:

- Te Kaupapa 1: Te Whakamahere Pūtea me te Utu i ngā Nama
- Te Kaupapa 2: Ngā Puka Utu me te Tāke
- Te Kaupapa 3: Te Whakahaere i Tāu ake Pakihi
- Te Kaupapa 4: Te Pūtea Taurewa
- Te Kaupapa 5: Te Whakatānga
- Te Kaupapa 6: Ngā Whakapaunga Moni a te Kāwanatanga

E whakaatu ana te tūtohi e whai ake nei i tētahi tirohanga whānui o ngā huatau pāngarau me ngā huatau mātau ahumoni e whai wāhi atu ana ki ia kaupapa.

Te kaupapa	Ngā huatau pāngarau	Ngā huatau mātau ahumoni	Te maha o ngā ngohe
1 **Te Whakamahere Pūtea me te Utu i ngā Nama**	• Te tāpiri me te tango i ngā tauoti • Te whiriwhiri i tētahi hautanga, i tētahi ōrau rānei o tētahi tau • Ngā ōwehenga	• Ngā mahere pūtea o te kāinga • Te utu i ngā nama • Te tiri i ngā whakapaunga moni • Te penapena pūtea	4
2 **Ngā Puka Utu me te Tāke**	• Te whakarea me te whakawehe i ngā tauoti • Te whakapuaki i tētahi tau hei ōrau • Ngā pāpātanga me ngā ōwehenga • Te tātarihanga o tētahi kauwhata rārangi māmā	• Te mārama ki ngā puka utu • Te utu ā-tau vs. te utu ā-hāora • Ngā mahi harangotengote • Te mārama ki te utu tāke • Te utu GST	10
3 **Te Whakahaere i Tāu ake Pakihi**	• Te whakarea me te whakawehe i ngā tauoti • Te whakapuaki i tētahi tau hei ōrau • Ngā pāpātanga me ngā ōwehenga • Ngā tauira me ngā pānga • Te tātai i ngā waeine ngahuru • Te tātarihanga o tētahi kauwhata rārangi māmā • Te tūponotanga tātai	• Te arotake i tō pakihi • Te tātari i ngā monihua • Ngā whakapaunga moni pakihi • Ngā kerēme pakihi • Te āpiti i te GST	9
4 **Te Pūtea Taurewa**	• Te whakarea me te whakawehe i ngā tauoti • Te tāpiri me te tango i ngā tauoti • Te tāpiri me te tango i ngā tau whakahau • Ngā āwhata me ngā taurahi • Te whakawhiti me te tātai i ngā waeine ngahuru	• Ngā pūtea taurewa a ngā tauira • Ngā huamoni i ngā pūtea taurewa • Ngā mōkete	9
5 **Te Whakatānga**	• Te whakarea me te whakawehe i ngā tauoti	• Te penapena mō te whakatānga	1
6 **Ngā Whakapaunga Moni a te Kāwanatanga**	• Te whakarea me te whakawehe i ngā tauoti • Te tāpiri me te tango i ngā tauoti • Te whiriwhiri i te ōrau o tētahi tau	• Ngā whakapaunga moni a te kāwanatanga ā-rohe	1

Te whakamahi i tēnei pukapuka

Ehara i te mea me whai i tētahi raupapa ki te whakaoti i ngā kaupapa me ngā ngohe. E pai ana hoki tā te mokopuna whakatutuki i ngā ngohe hei takirua, hei rōpū iti, hei wāhanga rānei mō te whakaako arahanga.

Arā ngā kupu hou o te mātai ahumoni me te pāngarau e whakamahia ana i te pukapuka. Tēnā, kia āta hāpaitia te ako mā roto mai i ētahi ngohe e tautoko ana i te whakawhānuitanga o te kete kupu.

He mea whiriwhiri ēnei ngohe e whai wāhi ana ki tēnei rauemi i tētahi puna rauemi e wātea kē ana i tā Te Ara Ahunga Ora hōtaka o Te Whai Hua – Kia Ora! E kitea ai te whānuitanga o ngā horopaki me ngā whakamārama o ngā huatau mātai ahumoni, kia torohia atu ngā rauemi e wātea ana i te paetukutuku o **Te Whai Hua - Kia Ora! | Sorted in Schools.**

Ka kitea mai tētahi kuputaka i te mutunga o te pukapuka a te ākonga.

He rautaki whai hua te hoatu i ngā rauemi pāngarau pēnei i ngā poro-uara tū me ngā tāhei huatau ki te mokopuna me te tuku i a ia ki te whakaatu ā-ataata i ōna whakaaro. Ka tautoko ēnei rautaki i te mokopuna ki te whakahaere i ōna whakaaro me te orotau ki ōna whakaaro.

Kei ngā wāhanga e hāngai ana i raro nei ngā whakautu ki ngā ngohe kei te pukapuka a te ākonga.

Ngā rauemi tautoko

Kei te paetukutuku o Te Whai Hua – Kia Ora! Sorted in Schools te nui o ngā rauemi pāhekoheko e tautoko ana i te whakaakona o ngā kaupapa e whai wāhi ana ki tēnei rauemi.

Te rauemi	He whakamārama
Kete Tīmatanga | Sorted in Schools | Te Whai Hua - Kia Ora!	Mēnā kua tīmata kē tō whakamahi i te rauemi nei, i ōna ngohe rānei, ā, kei te uaua ētahi wāhanga ki te mokopuna, me mātua whakaoti pea te Kete Tīmatanga.
Kaihoko Hokomaha | Sorted in Schools | Te Whai Hua - Kia Ora!	I tēnei rauemi matihiko, ka ako te mokopuna i te whakamahere pūtea me ngā rerekētanga o ngā matea me ngā hiahia i ngā horopaki o ia rā.
He Mahere Pāti | Sorted in Schools | Te Whai Hua - Kia Ora!	I tēnei rauemi, ka whiriwhiria, ka whakamaheretia hoki tētahi kaupapa e pārekareka ana ki ngā hoa i te wā e whakahaere ana te mokopuna i tana mahere pūtea.
Ngā Rauemi Tāke	Mā ēnei rauemi tāke nei e āhei ai te mokopuna ki te ako i te pūnaha tāke o Aotearoa, tae noa atu ki ngā take e tākehia ai tātou, me te pānga o te tāke ki te tangata, ki ngā pakihi anō hoki. He mea waihanga te pūkei rauemi nei mā ngā ākonga kei te Tūārere 3 me te 4 (Tau 7 ki te 10).

Ngā Toi Mokopuna

Ko Ngā Toi Mokopuna te pou tokomanawa o Te Marautanga o Aotearoa.

E whakatinana ana Ngā Toi Mokopuna i ngā wawata o ngā whānau, o ngā hapū, me ngā iwi mō te mokopuna kia kaha ai tana whakawhiti kōrero, kia mātau ai tana ako, kia pai ai tana hauora, kia māia ai hoki ia i roto i tana tuakiri. Ko ngā akoranga katoa o Te Marautanga o Aotearoa ka hāpai i ēnei putanga. E hāngai ana ngā ngohe katoa o te pukapuka a te ākonga ki tētahi wāhanga o Ngā Toi Mokopuna.

Mā te whakawhānui i te mātau ahumoni o te mokopuna me te whakatō i ngā huatau pāngarau matua, ka pakari ake ngā pūkenga o te mokopuna hei ākonga i te roanga o ana rā – arā, he tangata e ārita ana ki te whakawhānui i ana mōhiotanga, ka mutu, he tangata e taea nei e ia te whakahaere āna anō mahi me ana moni i runga i te māia.

E whakaatu ana te tūtohi e whai ake nei i Ngā Toi Mokopuna o te wāhanga ako o Pāngarau.

Ngā Pou Matua o Te Marautanga o Aotearoa	Ngā Toi Mokopuna o Pāngarau	He whakamārama
He puna kōrero te mokopuna	He puna kōrero i te reo pāngarau	He kaha te mokopuna ki te whakapuaki i ōna whakaaro, ki te whakanui hoki.
He tangata te mokopuna	He tangata tūhura i te taiao	Kua pākiki te hinengaro o te mokopuna, kua auaha hoki tōna wairua.
He uri whakaheke te mokopuna	He uri whakaheke ki te whaiao	Kua manawa tina, kua whai hononga hoki te mokopuna.
He ākonga te mokopuna	He ākonga mauri oho	Kua hihiko te ngākau o te mokopuna, kua anga whakamua hoki ōna whakaaro.

Te tautoko i te ako i a Pāngarau

He mea waihanga tēnei rauemi kia whai take te whai wāhitanga atu ki tētahi hōtaka pāngarau e whānui ana.

Ka whakamahi te mokopuna i ngā huatau me ngā mōhiotanga pāngarau o Te Tūārere 3 me Te Tūārere 4 o te wāhanga ako o Pāngarau ki te whakaoti i te huhua o ngā rapanga. E tō mai ana te ako i ngā huatau whāiti o Te Tātai, ā, arā hoki ōna hononga ki Te Taurangi me te Āhuahanga, ki Te Tauanga me te Tūponotanga, me Te Ine.

E tautoko ana ngā ngohe i te mokopuna kia motuhenga ngā hononga i waenganui i ana mōhiotanga pāngarau me tana mātau ahumoni. Ka āwhina hoki ngā ngohe i te mokopuna ki te whakamahi i ana mōhiotanga o te pāngarau i ngā tūāhua ahumoni o ia rā, e kitea ai te hāngai me te whai hua o te pāngarau i waho atu o te akomanga.

Ko ētahi atu rauemi e tautoko ana, e whakawhāiti ana hoki i ngā huatau o te pāngarau e noho tūāpapa ana, ina koa i te whenu o Te Tātai, ko ēnei e whai ake nei:

- **Tihei Pāngarau - Te Tau me te Taurangi:** Ngā Tūārere 2 – 3
- **Hei Tautoko i te Marautanga Pāngarau - Te Poutama Tau**: Pukapuka Tuawhā ki te Pukapuka Tuawaru
- **Poutama Pāngarau:** Ngā Tūārere 2 – 3
- **Taku Whare Pāngarau:** Ngā Tau 7 – 8

Ka kitea hoki ētahi anō huatau o te mātau ahumoni i te wāhanga ako o Te Ao Māori.

Ngā mōhiotanga o Pāngarau

E tō mai ana tēnei rauemi i ngā mōhiotanga e toru o te wāhanga ako o Pāngarau:

- Te Hanga me te Paheko o te Tau Whakahau
- Te Whakareatanga me te Whakawehenga o ngā Tauoti
- Te Whakaahua me te Whakamāori Tūponotanga.

Otirā, e tautoko ana ngā ngohe i te mokopuna ki te whakaatu i tana mōhio ki ngā huatau pāngarau o te Tau 8, o te 9 me te 10 e whai ake nei:

Te Mōhiotanga: Te Hanga me te Paheko o te Tau Whakahau

Ka whakaatu te mokopuna i tōna mōhio:

Te Tau 8

- ki te huri i ngā hanga tau whakahau e ōrite ana (h.t. 3⁄4 0.75 = 75%)
- ki te whakaoti rapanga mā te whakamahi i te ōwehenga me te riterite
- ki te whakarea i ngā tau ā-ira tōrunga (h.t. 2.3 × 45 me te 2.3 × 4.5 e hāngai ana ki te whiriwhiringa o te 23 × 45).

Te Tau 9

- ki te tautohu, ki te pānui, ki te tuhi, ki te whakaahua, ki te whakatairite, ki te whakaraupapa, ki te huri hoki i ngā hautau, i ngā tau ā-ira, me ngā ōrau
- ki te whiriwhiri i te hautau, i te ōrau rānei o tētahi tau
- ki te whakapuaki i tētahi tau hei hautau, hei ōrau rānei mō tētahi atu tau
- ki te tuhi, ki te whakatairite, ki te whakaraupapa hoki i ngā tauoti me ngā tau ā ira, mā te whakamahi i te tānga ngahuru, hei tauira: 3.14 x 10^3
- ki te whiriwhiri i ngā ōwehenga ōrite me ngā pāpātanga ōrite mā te whakarahi ake, mā te whakaiti iho rānei.

Te Tau 10

- ki te whakahāngai i te whakaaro pānga riterite hei whakaoti rapanga e whai wāhi nei te hurirahi, te pāpātanga, te riterite pūhui hoki, puta noa i ngā horopaki pēnei i te āhuahanga, i te pūtaiao, me te ahumoni
- ki te whakamāori, ki te whakatairite, ki te whakamahi hoki i ngā ōwehenga me ngā pāpātanga, tae atu ki ngā hautau, ki ngā tau ā-ira, me ngā waeine pūhui pēnei i te kiato, i ngā pāpātanga rerenga, me ngā whakawhitinga moni.

Te Mōhiotanga: Te Whakareatanga me te Whakawehenga o ngā Tauoti

Ka whakaatu te mokopuna i tōna mōhio:

Te Tau 8

- ki te whakapuaki i te whakawehenga o tētahi rahinga ki ōna wāhanga e rua hei ōwehenga
- ki te huri i ngā ōrau, i ngā hautau me ngā ōwehenga.

Te Tau 10

- ka whakamahia ngā meka whakarea ki ngā tau nunui
- ka whakamahia te uara tū hei āwhina i te hurirahi, i te whakatau tata, me te tuhi i ngā tau tino nui, i ngā tau tino iti rānei, mā te whakamahi i te tānga ngahuru, i ngā tini pūāhua rerekē.

Te Mōhiotanga: Te Whakaahua me te Whakamāori Tūponotanga

Ka whakaatu te mokopuna i tōna mōhio:

Te Tau 8

- ki te tātai me te whakamāori i ngā tūponotanga whakamātau hei hautau, hei tau ā-ira, hei ōrau hoki.

Te Tau 9

- ki te whakaahua i ngā āhuatanga e whakaaturia nei i ngā kauwhata tūponotanga
- ki te whakamārama i te take ka ōrite pea, ka rerekē rānei ngā hua ka puta i ngā whakamātau me ngā tūponotanga tātai.

He rauemi hei tautoko i te kaiako

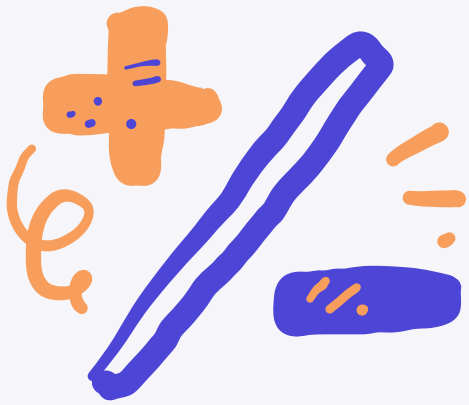
E whai wāhi ana hoki ki tēnei pūkei rauemi tētahi rauemi mā te kaiako e whakamahere ana i ia ngohe o te pukapuka a te ākonga ki te mōhiotanga e hāngai ana nō te wāhanga ako o Pāngarau i Te Marautanga o Aotearoa. Mā tēnei rauemi e ariari ai ngā hononga i waenga i ia ngohe me ēnei mōhiotanga.

Ka āwhina tēnei rauemi i a koe ki te tautohu i ngā huatau pāngarau matua me ngā āhuatanga e arohia ana i tō hōtaka pāngarau, ka whiriwhiri ai i ngā ngohe e hāngai katoa ana hei tautoko i te ako a te mokopuna.

sortedinschools.org.nz/mme

Kīa mōhio mai, me kaua tēnei tuhinga whakamahere e whakamahia hei pūtake mō te whakamahere Pāngarau. Ko tāna kaupapa kē he tautoko i te tautohutanga o ngā ngohe i roto i te pukamahi ākonga ka whakamahia pea ki te whakaako i ngā mātauranga motuhake (ariā) nō roto i te wāhanga ako o te Pāngarau. Kei tūpono rerekē pea te āhua o ngā wāhanga ako me ngā mātauranga whai pānga; nā reira koinā te whakatūpato kei runga o te whakamahinga o tēnei tuhinga whakamahere.

E wātea ana tēnei kōnae whakamahere, me te pukapuka a te ākonga, i te paetukutuku o **Te Whai Hua - Kia Ora! | Sorted in Schools.**



Ngā whakautu

Kei ngā whārangi e whai ake nei ngā whakautu ki ngā ngohe o te pukapuka a te ākonga. I ōna wāhi e taea ana, e hāpaitia ana te mokopuna kia mahi takirua, kia mahi ā-rōpū rānei hei whakaoti i ngā rapanga pāngarau e uaua ana ki a ia.

Te Kaupapa 1

Te Whakamahere Pūtea me te Utu i ngā Nama

Ngohe 1

Te Whiriwhiri i te Ōrau o Tētahi Tau

Te Momo Whakapaunga	Te Utu	Te Ōrau
Te kai	$325	**50%**
Te haurehu me te hiko	$195	**30%**
Te ipurangi	$65	**10%**
Ētahi atu whakapaunga	$65	**10%**

Ngohe 2

Ngā Penapena Pūtea a Māia

1. $763 - $550 = $213
E $213 i te wiki e toe ana.

2. 20% o te $763
0.20 x 763 = $152.60

3. $213 - $152.60 = $60.40

4. $10,000 ÷ $60.40 = 165.56

Me 166 wiki (e toru tau, e rua marama) te roa o te penapena a Māia.

5. Ko ētahi whakautu, ko:

- te whakaheke i te nui o te pūtea ka penapenatia i ia wiki, ka tukuna ai ki tana whāinga o te haere ki tāwāhi
- te tuku i te $152.60 ki tana whāinga o te haere ki tāwāhi me te penapena i te $60.40 e toe ana.
- te whakapiki i te nui o ana hāora mahi.
- te kawe i tētahi tūranga mahi tuarua.
- te kimi i tētahi hoa noho (mēnā he rūma e wātea ana i tana whare).

Ngohe 3

Ngā Whakapaunga Moni

1. $990 + $5,575 x 12 ÷ 26 = $3,563.08

2. $3,563.08 ÷ 5 = $712.62

3. $4,900 ÷ 12 x 2 = $816.67

Ngohe 4

He Wero Ōwehenga

1. A nei ngā whakautu:

a. Ka $92.14 te utu a Monika, ka $61.43 te utu a Tirama rāua ko Manaia.

e. Ka $27.86 te utu a Monika, ka $18.57 te utu a Tirama rāua ko Manaia.

2. Ka $41.50 te utu a Monika, ka $10.38 te utu a Tirama, ka $31.13 te utu a Manaia.

3. Ka $65.63 te utu a Monika rāua ko Tirama, ka $43.75 te utu a Manaia.

Te Kaupapa 2

Ngā Puka Utu me te Tāke

Ngohe 1

Te Puka Utu

1. Te moni whiwhi peke: $329
2. Te KiwiSaver: $9.87
3. Te moni whiwhi more: $284.59

Ngohe 2

Te Mahi i Muri i te Kura

1. $235
2. $12,220
3. 10.5%
4. $24.67
5. $1282.84

Ngohe 3

Kua Whai Mahi a Māui

Hāora mahi	Utu ($) moniwhiwhi peke	Utu ($) moni whiwhi more
1	$23.20	20.90
2	**$46.40**	$41.80
3	$69.60	**$62.70**
4	**$92.80**	**$83.60**
5	**$116.00**	**$104.50**
7	$162.40	**$146.30**
9	**$208.80**	**$188.10**
12	**$278.40**	$250.80

1. Ko te hāora mahi, ko te utu moniwhiwhi peke, ko te utu moniwhiwhi more.
2. He rārangi tōtika te kauwhata nā te mea ka noho pūmau ngā utu.
3. $23.20 x 15 $20.90 x 15
4. Kei te takiwā o te 175 ngā haora mahi.
5. Mā te mokopuna ēnei whakaaro.
6. Mā te whakamahi i te ripanga rorohiko e puta ai ngā kauwhata rārangi.

Ngohe 4

Te Pepa Utu

1. Kua tohua ngā whakautu ki raro iho nei.

AUAHI TŪROA LTD

Roimata Paerata
16 Rori o Hēmi
Kirikiriroa

Nama Tāke 027-598-412
Tohu Tāke MSL

Ngā rā hararei e wātea ana 7.5 days
Ngā rā māuiui e wātea ana 3.0 days

Te mutunga o te wā utu **01/06/2023**

Te utu ā-tau **$37,970**

Whakamārama	Te rahi	Te waeine	Te utu i te hāora	Te tapeke	Tēnei utu
Hāora noa	41.00	Ngā hāora	$18.25	$748.25	
Hāora hemihemi	2.50	Ngā hāora	$22.81	$57.03	
Utu Peke					$805.28
Te utu i a koe e whiwhi moni ana (PAYE)					-$122.08
Te utu hei āwhina i te hunga whara					-$11.19
Ngā tangohanga pūtea taurewa ākonga					$0.00
Kiwisaver 3%					$0.00
Utu More					**$672.01**
Te takoha KiwiSaver a tō kaitukumahi					$0.00

2. ($122.08 + $11.19) ÷ $805.28 x 100% = 16.55%

3. 0.06 x $805.28 = $48.32

Ngohe 5

Te Tāke Moni Whiwhi

1. Tirohia te tūtohi e whai ake nei e kitea ai ngā whakautu:

Mō ia tāra o te moni whiwhi	Te pāpātanga tāke moni whiwhi hei ōrau	Te pāpātanga tāke moni whiwhi hei tau ā-ira	Te pāpātanga tāke moni whiwhi hei hautau rūnā
Atu ki te $14,000	10.5%	**0.105**	**21/200**
Atu i te $14,000 ki te $48,000	17.5%	**0.175**	**7/40**
Atu i te $48,000 ki te $70,000	30%	**0.3**	**3/10**
Atu i te $70,000 ki te $180,000	33%	**0.33**	**33/100**
I tua atu i te $180,000	39%	**0.39**	**39/100**

2. Te tāke mō te $25,000:

= (0.105 x $14,000) + 0.175 x ($25,000 – $14,000)
= $3,395

Te tāke mō te $50,000:

= (0.105 x $14,000) + 0.175 x ($48,000 – $14,000) + 0.3 x ($50,000 – $48,000)
= $8,020

Te tāke mō te $75,000:

= (0.105 x $14,000) + 0.175 x ($48,000 – $14,000) + 0.3 x ($70,000 – $48,000)
+ 0.33 x ($75,000 – $70,000)
= $15,670

Ngohe 6

Ko Taku Moni Whiwhi i te Kura

Ngā Hararei ā-Motu		
Åperira	**Mei**	**Hune**
Te Paraire o Te Aranga (Good Friday) **Te Mane o Te Aranga (Easter Monday)** **Te Rā o ngā Hōia (ANZAC)**		**Te Rā Whānau o te Kīngi (King's Birthday)**

1. 23.50 x 1.5 = $35.25
$35.25 x 8 (ngā hāora) = $282
$282 x 6 (ngā rangi hararei) = $1692

2. Ko te $564 te rerekētanga.

Te huarahi tuatahi:
$23.50 x 8 = $188
$188 x 6 = $1128
$1692 – $1128 = $564

Te huarahi tuarua:
$1692 / $1.5 = $1128
$1692 – $1128 = $564

Ngohe 7

Ko Hinerau rāua ko Kea

1. $3498

2. $31

3. Ka tuku ngā mokopuna i te huhua o ngā whakautu. Ko ētahi tauira, ko:

- te nui ake o ngā hāora mahi a Hinerau
- te hararei a Hinerau
- te whakatutuki a Hinerau i ētahi hāora mahi a tētahi anō kaimahi
- te hoki māuiui atu a Hinerau ki te kāinga.

4. $3309.23

5. Ka tuku ngā mokopuna i te huhua o ngā whakautu. Ko ētahi tauira, ko:

- te āheinga kia nui ake ō moni whiwhi mā te utu ā-hāora, tēnā i te utu ā-tau
- te kitenga, ka iti noa pea te utu ā-hāora a tētahi kaimahi e utua ana mā te utu ā-tau
- ngā hua o ngā hāora tuwhene mēnā ko te utu ā-hāora te karawhiu
- te ōrite o ngā utunga mēnā ko te utu ā-tau te karawhiu.

6. Kei te āhua o ngā mokopuna ngā whakautu. Ko te āhuatanga hirahira katoa, ko tā rātou parahau i te take i kōwhiria ai tētahi momo utunga.

Ngohe 8

Te Whiriwhiri i te Utu Whai Tāke Hokohoko

1. $1,250 x 1.15 = $1,437.50

$3,200 x 1.15 = $3,680

$44.50 x 1.15 = $51.18

$2,300 ÷ 1.15 = $2,000

$82.75 ÷ 1.15 = $71.96

$1,250 ÷ 1.15 = $1,086.96

2. $825 ÷ 1.15 = $717.39
$825 – $717.39 = $107.61

Ngohe 9

Mai i te Kaiwhakatipu ki te Kiritaki (Hei Mahi 1)

1. Nā te kaihoko whakamutunga te GST i kohi i te kiritaki i te hokonga whakamutunga o te rawa.

2. $60.00

3. $120.00

4. Ka ahu mai te rerekētanga i te mea ka utu noa ia pakihi i te GST mō te wāhanga ka āpitihia noatia e tērā pakihi. Ka utua noatia te wāhanga o te GST e hāngai ana ki ia hātepe o te tukanga. Kāore e utua te katoa o te GST i ngā wā katoa.

5. Ko te tapeke more, ko te tapeke i mua i te utanga o te GST. Ko te tapeke katoa, ko te tapeke i muri i te utanga o te GST.

Ngohe 10

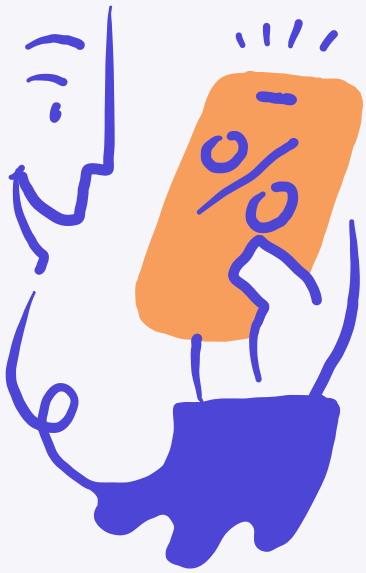
Mai i te Kaiwhakatipu ki te Kiritaki (Hei Mahi 2)

He tauira whakautu noa tēnei:

- **Te rawa i kōwhiria rā:** Me tūturu, me motuhenga (hei tauira, he kai, he kākahu, he whāriki).
- **Te ara tukutuku:**
  - Me whā, me neke atu rānei, ngā wāhanga: **Kaiwhakatipu > Kaiwhakaputa > Kaiwhakanao > Kaihoko Whakamutunga > Kiritaki**
  - Me tika te tapanga o ia wāhanga.
- **Ngā taipitopito:** Te hunga e whai wāhi atu ana + Te utu (hui katoa te GST) i ia wāhanga.
- **Te tātaitanga o te GST:** E tika ana te whakamahinga o te 15% GST, ā, e whakaatu ana i ana mahinga.
- **Te tūtohi GST:** Te tapeke o te GST + Te tapeke o te utu o ia wāhanga.
- **Kua whakautua ngā pātai ārahi:** Nā wai i whakatipu, i whakaputa, i whakanao, ā, nā wai hoki i hoko (me te utu tapeke, hui katoa te GST).
- **Te whakaaturanga:** E nahanaha ana te takoto (hei tūtohi, hei hoahoa rānei). E arorau ana te rere atu i te kaiwhakatipu ki te kiritaki.

Te Kaupapa 3

Te Whakahaere i Tāu ake Pakihi



Ngohe 1

Te Mahi i te Kāinga

1. 50%

2. 10%

3. 100%

Ngohe 2

Te Pakihi a Mārama (Wāhanga Tuatahi)

Ngā whakapaunga utu o te marama		Te tapeke e āhei nei a Mārama ki te kerēme
Te hiko	$236	**$23.60**
Tana waea pūkoro	$75	**$7.50**
Ngā rēti	$2600	**$260**
Te ipurangi	$90	**$9**
Te hopi me te whēru	$27	**$2.70**
Ngā rawa mō te tari	$25	**$25**
He tēpu hou mō te tari	$485	**$485**
	Te tapeke	**$812.80**

Ngohe 3

Te Pakihi a Márama (Wāhanga Tuarua)

1. $2370

2. $197.50

3. $237

4. Me whānui ngā whakautu a te mokopuna. Anei ētahi tauira:

- I te wā o te hōtoke, ka kaha ake te whakamahi i te hiko.
- I haere a Márama ki wāhi kē ki te mahi.
- I te wā raumati, kāore he take o te whakamahi i te pūrere whakamahana.
- I te marama o Pēpuere i tae atu tōna whānau ki tōna whare.

Ngohe 4

Te Pakihi a te Whānau o Arihia

1. $6
E rua ngā huarahi whiriwhiri:
15% of $40 = $6
$40 x 0.15 = $6

2. $34.78
$40 ÷ 1.15 = $34.78

3. $60
$6 x 10 = $60

4. Ko te moni whiwhi (GST kore) o te hoko atu i ngā tīhāte 15, ko te $521.74.
15 x $40 = $600 (GST āpiti)
$600 ÷ 1.15 = $521.74 (GST kore)

Ngohe 5

Ngā Mahi Kuti Karaehe a Haami rāua ko Reweti

1. **Haami:** Whakareatia te horahanga ki te $1.15 (GST āpiti).

   Reweti: Whakareatia te horahanga ki te $1.50, ka āpiti ai i te $10.

2. **Haami**: H =1.15A

   Reweti: R = 1.5A + 10

3. **Tirohia te tūtohi i raro nei:**

Haami	Mane	Tūrei	Wenerei	Tāite	Paraire
Te horahanga	50sqm	25sqm	15sqm	40sqm	60sqm
Te utu i te rā	$57.50	**$28.75**	**$17.25**	**$46.00**	**$69**
Reweti	**Mane**	**Tūrei**	**Wenerei**	**Tāite**	**Paraire**
Te horahanga	50sqm	30sqm	25sqm	30sqm	30sqm
Te utu i te rā	$85	**$55**	**$47.50**	**$55**	**$55**

4. Nā Reweti.

5. **Ētahi tauira whakautu:**
   - Ko te whakapiki i tana utu i ia pūrua mita.
   - Ko te āpiti i ētahi utu kē atu (pēnei i te utu o te taenga atu).
   - Ko te kuti i ngā karaehe o ētahi whenua nui ake.
   - Ko te āpiti i ētahi anō ratonga, pēnei i te huti tarutaru, i te tiaki māra rānei.

6. **Ētahi tauira o ngā whakautu:**
   - He pakihi nui pea tāna.
   - Kāore pea te nui o te moni whiwhi i te tau e neke atu i te $60,000.
   - He mahi harangotengote tēnei mā Reweti.

7. **Kei tēnā, kei tēnā tāna ake whakautu. Ko te utu, ko te:**
   - **Haami:** $23
   - **Reweti:** $40

8. Kei tēnā rōpū, kei tēnā rōpū ā rātou ake whakautu.

Ngohe 6

Ngā Pakihi a Mārama rāua ko Teina

1. Te monihua i mua i te tāke:
$12,000 – $4,800 = $7,200

Te monihua i muri i te tāke:
20% of $7,200 = 0.20 x $7,200 = $1,440
$7200 - $1440 = $5,760

2. Te monihua i mua i te tāke:
$30,000 - $18,000 = $12,000

Te monihua i muri i te tāke:
28% of $12,000 = 0.28 x $12,000 = $3,360
$12,000 - $3,360 = $8,640

3. $8,640 ÷ 3 = $2880

4. Te monihua a Mārama: $5,760
Te monihua a Teina: $2,880

5. Mārama:

- Ka pupuri ia ki te katoa o ngā monihua.
- Mēnā kāore e whai hua te pakihi, nōna tonu te hē.
- Ka whakahaere ia i ngā āhuatanga katoa o te pakihi.

Teina:

- Ka riro i a ia te hautoru o ngā monihua a te pakihi.
- He nui ake tana pāpātanga tāke.
- Ka riro mā te tokotoru e kawe ngā tūraru me ngā haepapa o te pakihi.

Ngohe 7

Te Whakatairite i ngā Monihua

1. 65% of $2,880 = $1,872
0.65 x $2,880 = $1,872
$2,880 + $1,872 = $4,752

2. 1/3 = $4,752
$4,52 x 3 = $14,256

3. 0.35 x $5,760 = $2,016
$5,760 - $2,016 = $3,744

4. Ko ētahi whakautu tērā pea ka puta, ko:

- te nui ake o te wahie ka hokona nā te makariri o ngā marama hōtoke
- te pikinga pea o te utu o te wahie
- te whakawhānuitanga pea o ngā takiwā e whai wāhi atu nei te pakihi.

5. Ka rerekē pea ngā whakautu. Me hoatu ngā mokopuna i ngā taunaki hei tautoko i te momo anga ka kōwhiria e rātou.

Ngohe 8

Te Pēke Hangarua

1. $24,500 + $27,000 + $29,800+ $32,400 = $113,700

2. Ngā utu kaimahi: E $40,000 i te tau.

Te rīhi: $1,200 × 12 ngā marama = $14,400 i te tau.

Ngā whakatairanga: E $5,000 i te tau.

Ngā rauemi: $600 × 12 ngā marama = E $7,200 i te tau.

Te tapeke o ngā whakapaunga: $40,000 + $14,400 + $5,000 + $7,200 = $66,600

3. $113,700 – $66,600 = $47,100

4. Ngā koha:

- Te marae: E $2,500
- Te kura: $1,200
- Te tapeke o ngā koha
- $2,500 + $1,200 = $3,700

Ngā hua tāke
(ko te 1/3 o te tapeke o ngā koha):
$3,700 ÷ 3 = $1,233.33

5. Ka huhua ngā whakautu:

Ko te mihi i te koha kua tukuna.

- Ko te hāpai i ngā pakihi kia matatika te kawe i ngā mahi.
- Ko te poapoa i ngā pakihi kia tuku koha.
- Ko te whakaheke i te nui o te hiahia o ngā rōpū ohaoha ki ngā pūtea kāwanatanga.

6. Ka huhua ngā whakautu:

- Ko te whakawhānui i ngā momo whakatairanga.
- Ko te whakamahi i ngā pae pāpori.
- Ko te whakawhānui i ngā hanga ka hokona atu e te pakihi.
- Ko te whakaheke i te tokomaha o ngā kaimahi.
- Ko te whakaheke i ngā whakapaunga.
- Ko te kimi i ētahi anō puna rauemi.

7. 5% of $47,100
0.05 × $47,100 = $2,355

Ngohe 9

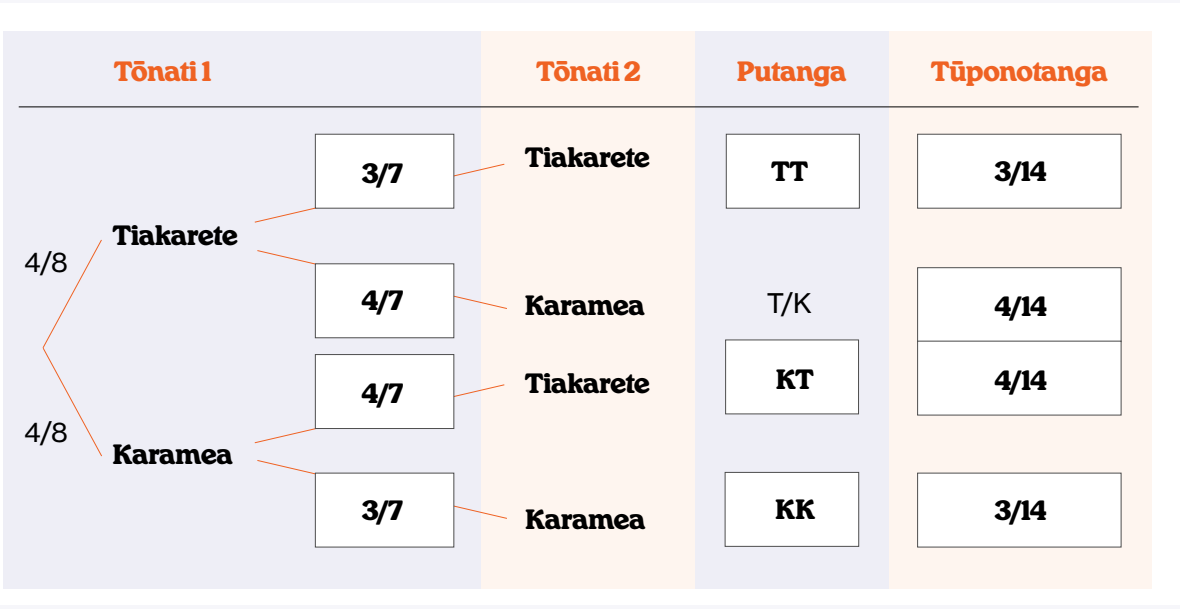
Te Pakihi Hou a Māui

1. a. 1/2 = 50%

e. He pāpono whakawhirinaki.

i. 4/7 (E 7 katoa ngā tōnati e toe ana. E 4 o ērā he karamea).

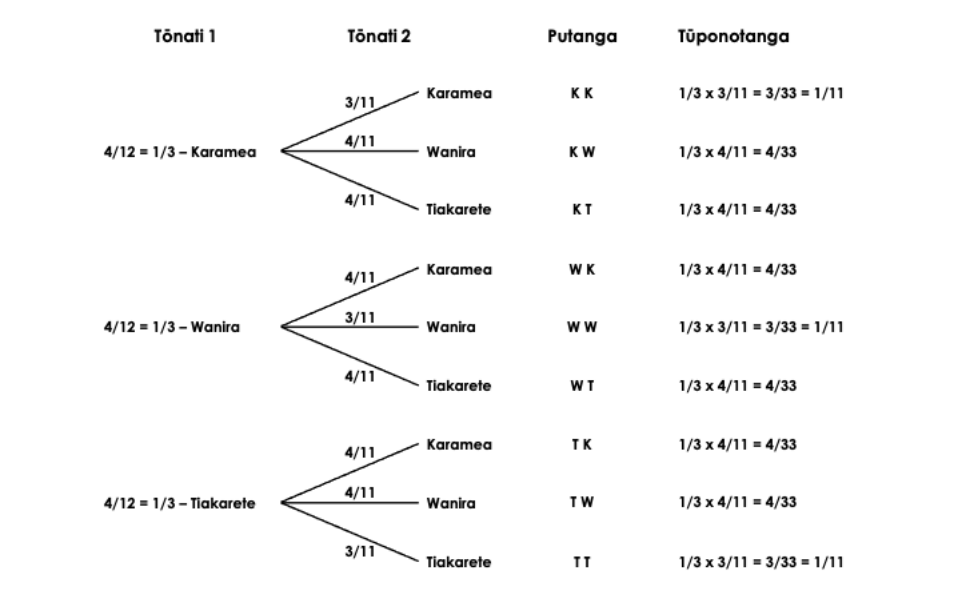
o. Te hoahoa rākau:



u. Ngā tūponotanga:

- T (tiakareti, karamea): 3/14
- T (he ōrite ngā tōnati e rua): 6/14 (3/14 + 3/14)
- T (he rerekē ngā tōnati e rua): 8/14 (4/14 + 4/14)

2. a. Te hoahoa rākau:



e. 1/3

i. 3/11 (11 ngā tōnati e toe ana. E 3 he karamea)

o. 4/11 (11 ngā tōnati e toe ana. E 4 he wanira)

u. **Ngā tūponotanga:**

- T (he ōrite ngā tōnati e rua): 9/33 (3/33 + 3/33 + 3/33): 3/11
- T (he karamea, he tiakareti): 8/33 (4/33 + 4/33)
- T (he rerekē ngā tōnati e rua): 24/33 (4/33 + 4/33 + 4/33 + 4/33 + 4/33 + 4/33)

3. Kei te ākonga ōna ake whakaaro.

Te Kaupapa 4

Te Pūtea Taurewa

Ngohe 1

Te Pūtea Taurewa Ākonga a Roimata

1. $75,000 - $24,128 = $50,872

2. 0.12 x $50,872 = $6,104.40

3. $6,104.40 ÷ 52 = $117.39

4. $34500 ÷ $6,104.40 = 5.65
E rima tau, e waru marama (ko te 65% o te 12 marama)

5. Te moni whiwhi hou:
0.10 x $75,000 = $7,500
75,000 + 7,500 = $82,500

Ngā utunga pūtea taurewa mokopuna:
$82,500 - $24,128 = $58,372
0.12 x $58,372 = $7004.64

Ngohe 2

Te pae runga mō te whakaea moni taurewa ākonga

1. 1 tau = 26 ngā rua wiki
$20,020 ÷ 26 = $770

2. ($860 – $770) x 0.12 = $10.80

Ngohe 3

Te Moni Taurewa

1. Kei te tūtohi nei ngā whakautu:

Te marama	Te tau taurewa	Te huamoni ā-marama, e 2% ana i te marama	Te tau kua utungia	Te tau hou
Mei	**$3,800.00**	**$76.00**	**$150**	**$3,726.00**
Hune	**$3,724.00**	**$74.52**	**$150**	**$3,650.52**
Hūrae	**$3,650.52**	**$73.01**	**$150**	**$3,573.53**
Ākuhata	**$3,573.53**	**$71.47**	**$150**	**$3,495.00**
Hepetema	**$3,495.00**	**$69.90**	**$150**	**$3,564.90**

2. Ka rerekē ngā whakautu a tēnā ākonga, a tēnā ākonga.

3. 36 x $150 = $5400

4. Te pikinga ōrau = ($5400 - $3800)/ ($3800) x 100 % = 42.1%

Ngohe 4

Te Hoko Harangotengote

1. $55 + ($1.80 x 24) = $98.20

2. $499 ÷ 24 = $20.79

Ngohe 5

Te Hoko Waka

1. 5 tau = 60 marama
$252 x 60 = $15,120

2. $15,120 – $12,000 = $3,120

3. $3,120 – $2,686 = $434

Ngohe 6

Te Huamoni Tāpiri

1. $4,000 x 0.01 = $40

2. $10,000 x 0.0105 = $105

3. $3,000 x 0.025 = $75

4. $2,000 x 0.0085 = $17

Ngohe 7

Te Huamoni Whakaputu

1. $2,680.25

2. $848.56

3. a. Te huamoni i puta i te kōwhiringa
$1,200 x 0.0425 x 5 = $255

e. Te huamoni i puta i te kōwhiringa
$1,200 x 1.03755 – $1,200 = $242.52

He nui ake nō te pāpātanga huamoni i pai ake ai a kōwhiringa A.

4. $5,000 = P (1 + 3.75/100)6
P = $5,000 ÷ 1.03756
P = $4,009.05
Me $4,009 te haumi a Kahurangi

Ngohe 8

Te Tātaitai Mōkete Mataora o Sorted

Te tapeke o te taurewa tahua more	$350,000		$900,000		$550,000	
Te moni kuhu	$70,000		$180,000		$110,000	
Te tūmau (ngā tau)	25	20	30	20	20	15
Te kōwhiringa pāpātanga huamoni	2.95% te pāpātanga pūmau (e rua tau)		2.69% te pāpātanga pūmau (e rua tau)		4.99% te pāpātanga taurangi	
Te tapeke utunga huamoni	$144,974	$113,537	$336,740	$264,159	$319,846	$231,783
Te utu i ia rua wiki	$762	$892	$1903	$2239	$1673	$2005
Te tapeke taurewa hei utu māu	$494,974	$463,537	$1,236,740	$1,164,159	$869,846	$781,783

Ngohe 9

Te Moni Kuhu Wā Tūmau

1. Ka rerekē ngā whakautu a tēnā, a tēnā.

2. Ka rerekē ngā whakautu a tēnā, a tēnā.

3. Ka rerekē ngā whakautu a tēnā, a tēnā.

4. Ka rerekē ngā whakautu a tēnā, a tēnā, heoi, ka kitea pea ēnei whakautu:

- Te uaua o te toro atu i ō pūtea mēnā e hiahiatia ana – e herea ana ō pūtea mō te wā tūmau. He whiunga utu ki a koe mēnā e hiahiatia ana ō pūtea i mua i te paunga o te wā tūmau.
- Kāore e pērā rawa ana te pai o ngā whakahokinga pūtea. Ahakoa te haumaru o te moni kuhu wā tūmau, kāore e pērā rawa ana i ētahi atu te pai o te huamoni.
- Ngā pāpātanga itareti e pūmau ana – ko te raru o tēnei, mēnā ka piki ngā pāpātanga itareti, kāore koe e kite i ngā hua o tērā pikinga.
- Kāore e ōrite ana ngā pāpātanga puta noa i ngā pēke – he pāpātanga itareti pai ake pea tā pēke kē.

Te Kaupapa 5

Te Whakatānga

Ngohe 1

Te Whakamahere i te Whakatānga

1. E hāngai ana te nui o te penapena ki te pakeke o te tangata i te wā ka tīmata tana penapena pūtea. Mēnā ka tōmuri tō tīmata ki te penapena mō te whakatānga, ka iti ake ō pūtea kua penapenatia hei te wā e whakatā ai koe.

2. Kei tēnā, kei tēnā āna ake whakautu, ā, anei pea ētahi:

- Kāore ō tātou whānau e kōrero mō te penapena pūtea, engari e tika ana kia pērā.
- Me tīmata taku whakaaro ki te penapena pūtea mō te whakatānga hei te wā e tīmata ai au ki te mahi.
- Mēnā kāore taku whānau e penapena pūtea mō te whakatānga, me roa ake e mahi ana.
- Me whakamahere tātou kia kitea tonutia ai ētahi huarahi e whai moni ai tātou i te wā ka whakatā tātou.

3. a. 2548 x $50 = $127,400

e. 2028 x $50 = $101,400

i. 988 x $50 = $49,400

Te Kaupapa 6

Ngā Whakapaunga Moni a te Kāwanatanga

Ngohe 1

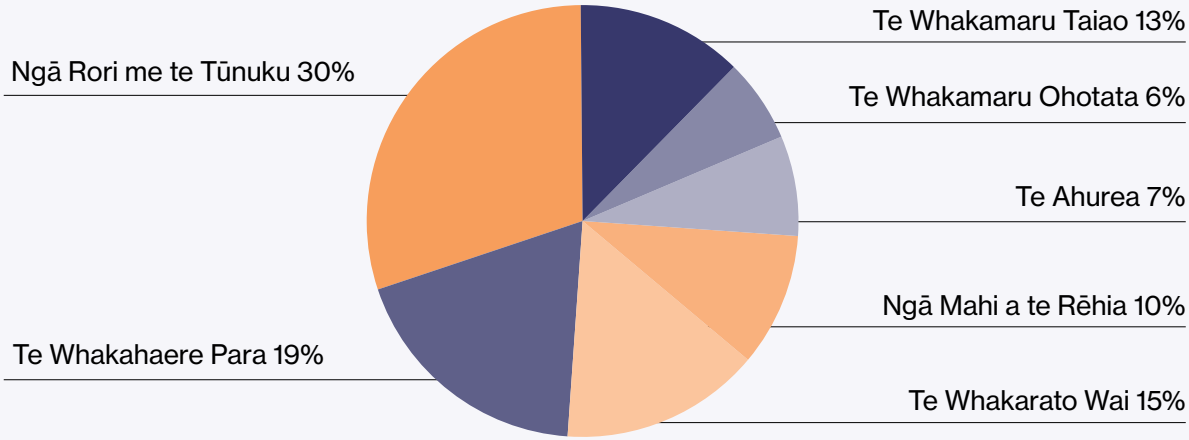
Ngā Mahere Pūtea a ngā Kaunihera ā-Rohe

1. Kei te tūtohi nei ngā whakautu.

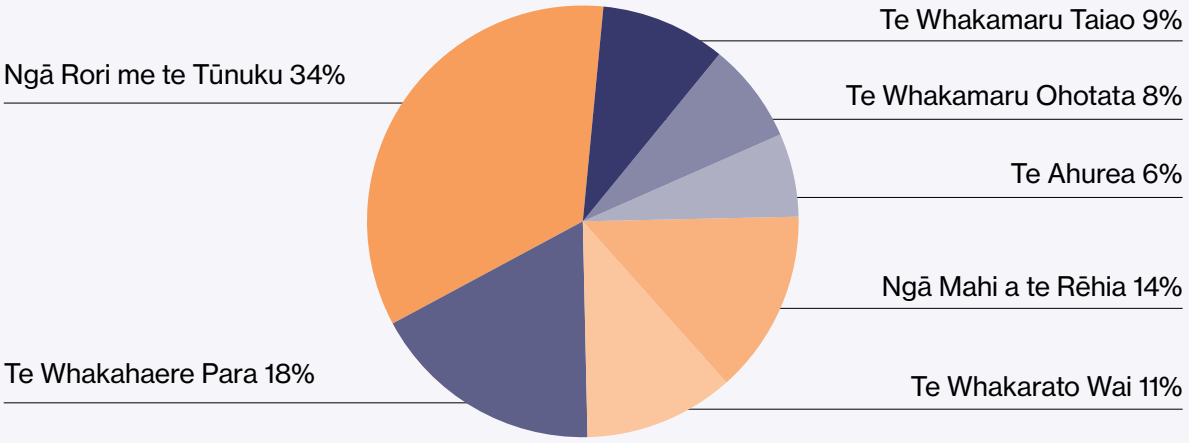
Te Momo Whakapaunga	Kaunihera ā-Rohe 1	%	Kaunihera ā-Rohe 2	%
Ngā Rori me te Tūnuku	$48m	30%	$55m	34.375%
Te Whakahaere Para	$30m	18.75%	$28m	17.5%
Te Whakarato Wai	$24m	15%	$18m	11.25%
Ngā Mahi a te Rēhia	$16m	10%	$22m	13.75%
Te Ahurea	$12m	7.5%	$10m	6.25%
Te Whakamaru Ohotata	$10m	6.25%	$12m	7.5%
Te Whakamaru Taiao	$20m	12.5%	$15m	9.375%
Te Tapeke	$160m	100%	$160m	100%

2. Tirohia ngā kauwhata porohita i raro nei.

Te Kaunihera ā-Rohe 1



Te Kaunihera ā-Rohe 2



3. Anei pea ētahi whakautu:

- He nui tonu te pūtea ka whakapaua e ngā kaunihera e rua nei ki te whakapaipai i ngā rori.
- Kāore e pērā rawa ana te nui o ngā whakapaunga ki ngā take ahurea.
- Kāore hoki e pērā rawa ana te nui o ngā whakapaunga ki ngā take whakamaru ohotata. He tohu pea tēnei nō te nui ake o te whakapau a ngā kaunihera i te pūtea ki tēnei wāhanga i ngā tau o mua, ā, e pai ana pea te whakapau pūtea ki wāhi kē i tēnei tau.

4. Kaunihera ā-Rohe 1:
$30m ÷ 500,000 = $60 i te tangata kotahi

Kaunihera ā-Rohe 2:
$28m ÷ 800,000 = $35 i te tangata kotahi

5. Ngā whakautu ki raro iho nei.

a. $10m x 0.30 = $3m
$10m + $3m = $13,000,000

e. Me $3m te penapena a Kaunihera ā-Rohe 2 i ngā pūtea o wāhanga kē. Ko ētahi whakautu tērā pea ka puta, ko:

- te penapena i te $2m o te tapeke ka tukuna ki ngā rori me te tūnuku nā te mea he nui tonu te pūtea ka whakapaua ki tēnei wāhanga.
- te penapena i te $1m o te tapeke ka tukuna ki ngā pāka me ngā mahi a te rēhia.
- te penapena i te $1m o te tapeke ka tukuna ki ngā take whakahaere para me te whakapiki i te roa o te wā e tutuki ai ētahi kaupapa o tēnei wāhanga.

Te whai hua - kia ora

sorted
in schools

sortedinschools.org.nz