5	a	1.04 × 3 130 000 oe				M2	complete method to increase salary by 4% M1 for 0.04 × 3 130 000 oe (= 125 200)	
				3 255 200	3	A1		
	b	for 0.15 × 750 000 oe (=112 500) **or** 0.85 × 750 000 oe (=637 500)	**OR** 750 000 × 0.85^3			M1	For method to find depreciation for 1 year or value after 1 year	**or** M2 for 750 000 × 0.85^3 (= 460 593.75) **or** 750 000 × 0.85^4 (= 391 504.69)
		0.85 × "637 500" oe (= 541 875) 0.85 × "541 875" oe(= 460 593.75)				M1	for completing method	(M1 for 750 000 × 0.85^2 (= 541 875)
				460 594	3	A1	accept 460 593 – 460 594	
							SC: if no other marks gained award M1 for 0.55 × 750 000 oe **(=** 412 500) **or** 0.45 × 750 000 oe **(=** 337 500) accept (1 – 0.15) as equivalent to 0.85 throughout	
								Total 6 marks