



**STEP BY STEP GUIDE FOR THE FILING AND PAYMENT OF
AFFORDABLE HOUSING LEVY (AHL) THROUGH THE USE OF
iTAX SYSTEM**

1.0 Introduction

The Affordable Housing Act (AHA) 2024 has provided for the payment of the Affordable Housing Levy at the rate of 1.5% either on the gross salary or the gross income received or accrued (not part of the gross salary) of a person (both individuals and non-individuals) as provided under section 4 of the AHA 2024 effective from March 2024.

Important notes on Affordable Housing Levy

1. Persons with gross income and are employers hence deducting and paying AHL are exempted from payment of AHL on their gross income as provided under section 5(2) of the AHA 2024.
2. The due date for AHL is the 9th working day after the end of the month in which the gross salary was due or gross income was received or accrued.
3. The late payment penalty for AHL is 3% of the unpaid amount that shall be due and payable for each month or part thereof that the amount remains unpaid.

The payment registration module under iTax has been enhanced to allow taxpayers generate a Payment Slip for both the principal and respective penalty for AHL by Selecting 'Tax Head' as 'Agency Revenue', and 'Tax Sub Head' as 'Housing Levy' and Payment Type (either self-assessment or penalty).

The payment slip will be generated separately from that of PAYE and other payroll contributions such as NITA.

2.0 Step-by-Step Guide

2.1 Employers with No PAYE Obligation/Persons receiving Income and are not Employers

The following steps will be followed by Employers with no PAYE Obligation and Persons who are not employers and are in receipt of gross income when paying AHL.

They will be required to calculate the AHL payable from their employees and match the amount as the employer or on their gross income for those who are not employers and:

- i. Log into their iTax profile with their PIN and password.



- ii. Navigate to the 'Payments' menu, and select payment registration.
- iii. Click 'next' to proceed, select 'Tax head' as 'Agency Revenue', 'Tax sub head' as 'Housing Levy',
- iv. Select the tax period, capture the AHL under 'Amount to be Paid' field, click 'add', select the mode of payment and submit to generate a payment slip.
- v. Make payments through any of the available channels.

2.2 Employers with PAYE Obligation

1. Employer logs into iTax with their PIN and password
2. Employer navigates to the 'Returns' menu and selects File return, then under the tax obligation drop-down, selects 'Income Tax PAYE'.



Navigation menu: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, Useful Links, e-Communication, My Ledger, TIMS, Logout.

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HOME >> e>Returns

All fields marked with * are mandatory

e>Returns	
Type*	Self
Taxpayer PIN*	[Redacted]
Tax Obligation*	--Select-- --Select-- Income Tax - Company Value Added Tax (VAT) Income Tax - PAYE Income Tax - Rent Income

3. Employer downloads the PAYE return using one of the links provided below,



- Home
- Registration
- Returns
- Debt and Enforcement
- Payments
- Assessment Disputes
- Refund
- Certificates
- Useful Links
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HOME >> e>Returns >> Unified Payroll (PAYE-NSSF-NHIF) Return Form

Unified Payroll (PAYE-NSSF-NHIF) Return Form Steps to follow

1. Click on one of the links below to download the Return form
2. Fill the Excel/ODS Return form
3. Provide the details requested below
4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 26.0.5)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form \(Compatible with MS Excel 2003/SP3 & Above\), 2007/SP2 & Above and 2010 only \(Use only if transaction volume is not Large.\)](#)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form \(Compatible with MS Excel 2007/SP2 & Above and 2010 only \(Recommended\).\)](#)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form\(ODS\)](#)

All fields marked with * are mandatory

Unified Payroll (PAYE-NSSF-NHIF) Return Form	
Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/07/2023
Return Period To	31/07/2023
Upload Form*	Choose File No file chosen Add File Remove File
Allowed File Type: zip.	
<input checked="" type="checkbox"/> I Agree to the Terms and Conditions	
<p>1. DISCLAIMER NOTICE</p> <p>The information provided by KENYA REVENUE AUTHORITY (KRA) on the web portal relating to products and services (or third party</p>	
Terms and Conditions:*	

4. Employer fills in the relevant details as required in the PAYE return (e.g. March 2024)

The screenshot shows an Excel spreadsheet titled "P10_Return_XLSM 26.0.5 - Excel". The spreadsheet contains the following data:

KENYA REVENUE AUTHORITY		PAYE Monthly Return	
Section A : Return Information		Version 26.0.5	
Employer's Personal Identification Number *	PC		
Type of Return *	Original		
Entity Type *	Head Office		
Return Period From *	01/07/2023		
Return Period To *	31/07/2023		
NEXT			

The spreadsheet also shows a navigation bar at the bottom with tabs: A_Basic_Info, B_Employees_Dtls, C_Disabled_Employees_Dtls, D_Computation_of_Car_Benefit, E_Computation_of_Insu_Relief, F_Lump_Sum_Payme ...



5. Employer navigates to the new sheet M (Affordable Housing Levy dtls) in the PAYE return to declare the details of Affordable Housing Levy for each of their employees liable to housing levy.

The Member Number/ID Number field details may include the national ID, Alien ID or passport number of the employee but is optional.

Section M : Details of Affordable Housing Levy							
Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
1234	John Edward	A0123	150,000.00		2,250.00	2,250.00	4,500.00
1223	rez Nate	A0012	50,000.00		750.00	750.00	1,500.00
1233	Linda Decar	A0001	100,000.00		1,500.00	1,500.00	3,000.00
1234	Javis Jay	A0000	750,000.00		11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

6. Affordable Housing Levy details captured in sheet M will be populated in the tax due sheet on row 15 and 16. Employer will validate the return after confirming correctness of their declaration.



P10_Return_P051138002M [Compatibility Mode] - Excel

	A	B	C	D
8	6	PAYE Tax deducted from Persons with Disability on Arrears (Total of "Self Assessed PAYE Tax" from H_Arrears_Dtls_DE)	0.00	
9	7	PAYE Tax deducted on Gratuity (Total of "Amount of Tax Payable on Gratuity" from I_Gratuity_Dtls)	0.00	
10	8	Fringe Benefit Tax (Total of "Amount of Fringe Benefit Tax" from J_FBT_Dtls)	0.00	
11	9	Total PAYE Tax Payable for the Month (2+3+4+5+6+7+8) paid*	15,270.60	
12	10		0.00	
13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00	
14	12	Total PAYE Tax Payable (9+10+11)	15,270.60	
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)	0.00	
16	14	Net PAYE Tax Payable (12-13)	15,270.60	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_Dtls)	4	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_Dtls)	31,500.00	
19	17	Total NITA Levy Contributing Members (Total records of MI_NITA_Levy_Dtls)	4	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from MI_NITA_Levy_Dtls)	200.00	
21	19	Total Payable (14+16+18)	46,970.60	

PREVIOUS VALIDATE

... G_Arrears_Dtls_E H_Arrears_Dtls_DE I_Gratuity_Dtls J_FBT_Dtls K_PAYE_Payment_Credits M_Affordable Housing Levy_Dtls **N_Tax_Due**

7. Employer will proceed to upload the zip/validated file, submit and download the returns receipt. A copy is also sent to the employer's iTax registered email.

P10_Return_P051138002M [Compatibility Mode] - Excel

	A	B	C	D
8	6	PAYE Tax deducted from Persons with Disability on Arrears (Total of "Self Assessed PAYE Tax" from H_Arrears_Dtls_DE)	0.00	
9	7	PAYE Tax deducted on Gratuity (Total of "Amount of Tax Payable on Gratuity" from I_Gratuity_Dtls)	0.00	
10	8	Fringe Benefit Tax (Total of "Amount of Fringe Benefit Tax" from J_FBT_Dtls)	0.00	
11	9	Total PAYE Tax Payable for the Month (2+3+4+5+6+7+8) paid*		
12	10			
13	11	Paye Tax deducted from the Employee(s) Without PIN		
14	12	Total PAYE Tax Payable (9+10+11)		
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)		
16	14	Net PAYE Tax Payable (12-13)		
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_Dtls)		
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_Dtls)	31,500.00	
19	17	Total NITA Levy Contributing Members (Total records of MI_NITA_Levy_Dtls)	4	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from MI_NITA_Levy_Dtls)	200.00	
21	19	Total Payable (14+16+18)	46,970.60	

Generate Upload File(s)

Sheets are ready to be uploaded. Do you want to generate upload file?

Yes No

... G_Arrears_Dtls_E H_Arrears_Dtls_DE I_Gratuity_Dtls J_FBT_Dtls K_PAYE_Payment_Credits M_Affordable Housing Levy_Dtls **N_Tax_Due**



All fields marked with * are mandatory

Unified Payroll (PAYE-NSSF-NHIF) Return Form	
Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/07/2023
Return Period To	31/07/2023
Upload Form*	Choose File 07-08-2023...M_PAYE.zip Add File Remove File
Allowed File Type: zip.	
<input checked="" type="checkbox"/> I Agree to the Terms and Conditions	
Terms and Conditions:*	through the web portal. 2. Using KRA WEBPORTAL The web portal is maintained for your personal use and viewing. Access and use by you constitutes your acceptance of these terms and conditions. They take effect from the date on which you first use this website. We may at any time revise these terms and

Back

Submit



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AUTHORITY



Home | TIMS | Registration | Returns | Debt and Enforcement | Payments | Assessment Disputes | Refund | Certificates
Useful Links | e-Communication | My Ledger | Logout



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Returns

HOME >> e>Returns >> Unified Payroll (PAYE-NSSF-NHIF) Return Form >> Return Receipt Generated

<p> Return Receipt Generated</p> <p>Return submitted Successfully with Acknowledgement Number: KRA20230266664</p> <p>Please find below link to download your PAYE return Acknowledgement Receipt</p> <p>Download Returns Receipt</p>

Back

Payment

8. Employer will navigate to the payments menu, select payment registration, click on next to proceed, select the Tax head as agency revenue, tax sub head as Housing Levy and select the relevant tax period.



All fields marked with * are mandatory

Payment Information							
PIN*	<input type="text"/>	Taxpayer Name	<input type="text" value="BN FA 051138TEST"/>				
Taxpayer Address	<input type="text" value="0000, Times Tower, NBI, Dagoreti District,"/>	Email Id	<input type="text" value="system.testing123@local"/>				
Tax Head*	<input type="text" value="Agency Revenue"/>	Tax Sub Head*	<input type="text" value="(0511)Housing Levy"/>				
Payment Type*	<input type="text" value="Self Assessment Tax"/>	Tax Periods*	<input type="text" value="2023"/>	<input type="text" value="July"/>			

Liability Details							
	Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
<input checked="" type="radio"/>	Jul 2023	31,500.00	0.00	0.00	0.00	31,500.00	<input type="text" value="31,500"/>

9. Affordable Housing Levy from the filed PAYE return will be pre-populated. Employer will click add, select mode of payment and submit. Employer will download the payment slip; which is also sent to the iTax registered email; and proceed to make the Affordable Housing Levy payment at their respective bank or through other payment channels like mobile payments, debit and credit cards.

Note: The PAYE return is already enabled to accommodate such employees with no PIN for PAYE and NITA Levy by capturing the PAYE under the field 'PAYE deducted from the Employees without PIN'. To accommodate employees who have been deducted AHL and yet do not have a PIN, the employer will be able to edit the amount of AHL to be paid upwards where applicable during generation of the payment slip and proceed to pay the desired amount, representative of all employees. NITA Levy can be accounted for by editing upwards the NITA Levy Contributing members field.



Liability Details

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
Jul 2023	31,500.00	0.00	0.00	0.00	31,500.00	31,500

Add Clear

Selected Payments Records

Payment Details

Sr. No.	Delete	Modify	Tax Obligation(s)	Tax Period(s)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
1	Delete	Modify	(0511)Housing Levy	July 2023	31,500.00	31,500

Total Amount Payable (Ksh)* 31,500

Total Amount to be Paid (Ksh)* 31,500

How do you want to pay?

Mode of Payment* Other Payment Modes

Back Submit Clear



Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links

e-Communication My Ledger TIMS Logout

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HOME >> E-Payment >> Payment Slip Generation

Payment Slip

Payment registration done successfully

Payment Registration Number: 202023000609090

Search Code: 311111758757LCV

This Payment Slip will expire on : 08/08/2123

Download Payment Slip

Pay Now with Mobile Money or Credit/Debit Card

3.0 Taxpayers Amending Return to Include AHL

To amend the PAYE return to include/modify any AHL details, the employer will select the file amended return option under the returns menu, select tax obligation as PAYE, fill in the tax period, download the zip file with return and CSVs, import the CSVs for PAYE under the applicable sheets, import the CSV for AHL under sheet M and capture the PAYE payment already made under sheet K for payment credits.

Note: The employer should not capture any payment relating to AHL or NITA Levy in the amended return payment credits sheet.



4.0 Points to Note:

- i. Duplicate records of the same PIN and Member Number (ID Number) in Section M (Details of Affordable Housing Levy) is not allowed.

Section M : Details of Affordable Housing Levy							
Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
12	Edward	A01	150,000.00		2,250.00	2,250.00	4,500.00
12	Nate	A00	50,000.00		750.00	750.00	1,500.00
12	La Decar	A00			1,500.00	1,500.00	3,000.00
12	Jay	A00			11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

- ii. Member Number (ID Number) - Column A – is not mandatory

Section M : Details of Affordable Housing Levy							
Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
	John Edward	A01	150,000.00		2,250.00	2,250.00	4,500.00
	Prez Nate	A00	50,000.00		750.00	750.00	1,500.00
	Linda Decar	A00	100,000.00		1,500.00	1,500.00	3,000.00
	Davis Jay	A00	750,000.00		11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00



- iii. For employers with many employees the details can be arranged in the format as provided by sheet M, saved as CSV and uploaded using the import CSV button.

	A	B	C	D	E	F	G	H	I	J	K
1	1234	n Edward	A012	150,000.00							
2	1223	z Nate	A001	50,000.00							
3	1233	da Decar	A000	100,000.00							
4	1234	is Jay	A000	750,000.00							
5											
6											
7											

- iv. **Housing Levy Liability for amended Returns** – Where an employer files a PAYE return and then amends the return before payment or later upon approval of the amended return, the system will pre-populate the amended/incremental housing levy liability. Employer will then click add, select mode of payment and submit.

	A	B	C	D
13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00	
14	12	Total PAYE Tax Payable (9+10+11)	16,365.60	
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)	0.00	
16	14	Net PAYE Tax Payable (12-13)	16,365.60	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_DtIs)	0	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_DtIs)	43,500.00	
19	17	Total NITA Levy Contributing Members (Total records of M1_NITA_Levy_DtIs)	5	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from M1_NITA_Levy_DtIs)	250.00	
21	19	Total Payable (14+16+18)	60,115.60	

PREVIOUS VALIDATE



All fields marked with * are mandatory

Payment Information							
PIN*	<input type="text"/>	Taxpayer Name	<input type="text" value="BN FA 051138TEST"/>				
Taxpayer Address	<input type="text" value="0000, Times Tower, NBI, Dagoreti District,"/>	Email Id	<input type="text" value="system.testing123@local"/>				
Tax Head*	<input type="text" value="Agency Revenue"/>	Tax Sub Head*	<input type="text" value="(0511)Housing Levy"/>				
Payment Type*	<input type="text" value="Self Assessment Tax"/>	Tax Periods*	<input type="text" value="2023"/>	<input type="text" value="July"/>			
Liability Details							
Tax Period(e)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)	
<input checked="" type="radio"/> Jul 2023	43,500.00	0.00	0.00	0.00	43,500.00	<input type="text" value="43,500"/>	
<input type="button" value="Add"/> <input type="button" value="Clear"/>							

END