

APPENDIX 1B

INFORMATION REQUIRED FROM EMPLOYER AT END OF YEAR

- (1) Date employee commenced if during year.....
Name and address of old employer.....
- (2) Date left if during Year.....
Name and address of new employer.....
- (3) Where housing is provided, state monthly rent Charged
- (4) Where any of the pay relates to a period other than this year, e.g. gratuity,
Give details of Amounts, Year and Tax.

| Year | Amount | Tax |
|-----------|--------------|--------------|
| | Kshs. | Kshs. |
| 20 | | |
| 20 | | |
| 20 | | |
| 20 | | |

FOR MONTHLY RATES OF BENEFITS PLEASE REFER TO EMPLOYER'S GUIDE TO P.A.Y.E - P7.

CALCULATION OF TAX ON BENEFITS

| <u>BENEFIT</u> | <u>NO.</u> | <u>RATE</u> | <u>NO. OF MONTHS</u> | <u>TOTAL AMOUNT</u> Kshs. |
|------------------------|------------|-------------|----------------------|------------------------------|
| COOK/HOUSE. SERVANT | X | 2250 | X 12 = | 27,000 |
| GARDENER | X | | X = | |
| AYAH | X | | X = | |
| WATCHMAN (D) | X | | X = | |
| WATCHMAN (N) | X | | X = | |
| FURNITURE | X | | X = | |
| WATER | X | 500 | X 12 = | 6,000 |
| TELEPHONE | X | | X = | |
| ELECTRICITY | | 1500 | X 12 = | 18,000 |
| SECURITY SYSTEM. | X | | X = | |

Where actual cost is higher than given monthly rates of benefits then the actual cost is brought to charge in full.
LOW INTEREST RATE BELOW PRESCRIBED RATE OF INTEREST.

EMPLOYERS LOAN = Kshs.....@.....RATE

RATE DIFFERENCE

(PRESCRIBED RATE – EMPLOYERS RATE) =.....%

MONTHLY BENEFIT (RATE DIFFERENCE X LOAN) =% X Kshs. = =

| | | | | |
|-----------------------|--|------------|---|---------|
| MOTOR CARS | | | | |
| Up to 1500 c.c. | | X | = | |
| 1501 c.c. - 1750 c.c. | | 10750 x 12 | = | 129,000 |
| 1751 c.c. - 2000 c.c. | | | = | |
| 2001 c.c. - 3000 c.c. | | | = | |
| Over 3000 c.c. | | | = | |
| Total Benefit in Year | | | = | 180,000 |

If this amount does not agree with total of Col. B overleaf, attach explanation.

FOR PICK-UPS, PANEL VANS AND LAND-ROVERS REFER TO APPENDIX 5 OF EMPLOYER'S GUIDE.

CAR BENEFIT – The higher of amount of the fixed monthly rate or the prescribed rate of benefits is to be brought to charge:-

- PRESCRIBED RATE: - 1996 – 1% per month of the initial cost of the vehicle.
- 1997 – 1.5 % per month of the initial cost of the vehicle.
- 1998 – 2% per month of the initial cost of the vehicle.

EMPLOYERS CERTIFICATE OF PAY AND TAX

NAME.....
ADDRESS.....
SIGNATURE.....
DATE & STAMP.....

NOTE: Employer's certificate to be signed by the person who prepares and submits the PAYE End of Year Returns and copy of the P9A be issued to the employee in January.

APPENDIX 1C

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (BENEFITS AND QUARTERS)

1 MONTHLY PERSONAL RELIEF:

Monthly personal relief to any resident individual is Kshs. 1,162/= per month with effect from 1st January, 2005.

2 BENEFITS:

Rates of benefits are to be found in paragraph (6) and (7) of Part I and Appendix 7 of this Guide Book.

3 VALUE OF QUARTERS/HOUSING: Refer to Item (8) of Part I.

- | | | |
|-----------------------|---|--|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9A |
| COLUMN C | - | If housing is provided by employer enter 15 per cent of the amount in Column A & B less the amount of monthly rent paid by employee or actual rent paid (see example in Part I item (21)) |
| COLUMN D | - | Enter total Gross pay of column A + Column B + Column C. |
| COLUMN E | - | Enter defined contribution/benefits calculation per column (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/= per month. |
| COLUMN G | - | Enter the lesser of Column (e ¹), (e ²), (e ³). |
| COLUMN H | - | Enter balance pay of month after contribution/defined benefit i.e. Column D less Column G. |
| COLUMN J | - | Enter tax calculated in accordance with the Rates of tax provided in this Guide Book. |
| COLUMN K | - | Enter monthly Personal Relief. |
| COLUMN L | - | Enter PAYE tax less relief (Column J – K). |

END OF YEAR

Finally enter the total of column (H) and (L) into space provided.



Kenya Revenue Authority

**KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2007**

APPENDIX 2A

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

| MONTH | Basic Salary | Benefits Non Cash | Value of Quarters | Total Gross Pay | Defined Contribution Retirement Scheme | | | Owner-Occupied Interest | Retirement Contribution & Owner Occupied Interest | Chargeable Pay | Tax Charged | Personal Relief | Insurance Relief | PAYE Tax (J-K) |
|---------------|--------------|-------------------|-------------------|-----------------|--|--------------|-------------|-------------------------|---|----------------|-------------|------------------|------------------|----------------|
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | | | Kshs. | | Kshs. | Kshs. | Kshs. 1162 | Kshs. - | Kshs. |
| | A | B | C | D | E | | | F | G | H | J | K | | L |
| | | | | | E1 30% of A | E2 Actual | E3 Fixed | Amount of Interest | The lowest of E added to F | | | Total Kshs. 1162 | | |
| January | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| February | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| March | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| April | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| May | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| June | 52000 | | | 52000 | 15600 | 5200 | 20000 | 12500 | 17700 | 34300 | 5613 | | 1162 | 4451 |
| July | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| August | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| September | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| October | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| November | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| December | 66000 | | | 66000 | 19800 | 6600 | 20000 | 12500 | 19100 | 46900 | 9165 | | 1162 | 8003 |
| Totals | 708000 | | | 708000 | 212400 | 70800 | 240000 | 150000 | 220800 | 487200 | 88668 | | 13944 | 74724 |

TOTAL TAX (COLL.) Kshs. 74,724

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs. 487,200

IMPORTANT

- Use P9A (a) For all liable employees and where director/employee received Benefits in addition to cash emoluments.
(b) Where an employee is eligible to deduction on owner occupier interest.
 - (a) Deductible interest in respect of any month must not exceed Kshs. 12,500/=
- (See back of this card for further information required by the Department).**

P9A

b) Attach

- Photostat copy of interest certificate and statement of account from the Financial Institution.
- The DECLARATION duly signed by the employee.

NAMES OF FINANCIAL INSTITUTION ADVANCING MORTGAGE LOAN
HOUSING FINANCE COMPANY OF KENYA

L R NO. OF OWNER OCCUPIED PROPERTY: 208/119 NAIROBI WEST

DATE OF OCCUPATION OF HOUSE: 15TH DECEMBER 2000

APPENDIX 2B

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (INTEREST ON OWNER OCCUPIED RESIDENTIAL PROPERTY)

1 MONTHLY PERSONAL RELIEF:

Monthly personal relief to a resident individual is Kshs. 1,162/= per month with effect from 1st January, 2005.

2 BENEFITS:

Rates of benefits are to be found in paragraph (6) and (7) of Part I and Appendix 7 of this Guide Book.

3 ENTRIES ON P9 CARD:

- | | | |
|-----------------------|---|---|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9. |
| COLUMN C | - | Enter Housing Benefit where applicable. |
| COLUMN D | - | Enter total Gross pay of column A + Column B + Column C (if applicable). |
| COLUMN E | - | Enter defined contribution/benefits calculation per column (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/- per month. |
| COLUMN F | - | Enter the standard amount of allowable interest of Kshs. 12500/- per month. |
| COLUMN G | - | Enter the lowest amount of Retirement Contribution under Column E plus interest under Column F. |
| COLUMN H | - | Enter balance pay of month after Retirement contribution and owner occupied interest i.e. Column D less Column G. |
| COLUMN J | - | Enter tax charged in accordance with the Rates of tax provided in this Guide. |
| COLUMN K | - | Enter monthly personal Relief |
| COLUMN L | - | Enter tax charged less personal relief (Column J – K). |

END OF YEAR

Finally enter the total of columns (H) and (L) in the space provided.

**KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2007.....**

APPENDIX 3A

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

| MONTH | Basic Pay | Benefit s Non Cash | Value of Quarters | Total Gross Pay A +B+C | Defined Contribution Retirement Scheme | | | Savings Plan | Retirement Contribution & Savings Plan | Chargeable Pay | Tax Charged | Monthly Relief | Insurance Relief | P.A.Y.E Tax |
|---------------|-----------|--------------------|-------------------|------------------------|--|-----------------------|----------------------|---------------------|--|----------------|-------------|---------------------|------------------|-------------|
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | | | Kshs. | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| | A | B | C | D | E | | | F | G | H | J | K | - | L |
| | | | | | E1 30% of A | E2 Actual Cont. | E3 Legal Limit | Amount Deposited | The lowest of E added to F | | | Total Kshs. 1162 | | |
| Jan | 30000 | 18000 | 7200 | 55200 | 9000 | 3000 | 20000 | 4000 | 7000 | 48200 | 9553 | | 1162 | 8391 |
| Feb | 40000 | 18000 | 38000 | 96000 | 12000 | 4000 | 20000 | 4000 | 8000 | 88000 | 21493 | | 1162 | 20331 |
| March | 50000 | 18000 | 38000 | 106000 | 15000 | 5000 | 20000 | 4000 | 9000 | 97000 | 24193 | | 1162 | 23031 |
| April | 50000 | 18000 | 38000 | 106000 | 15000 | 5000 | 20000 | 4000 | 9000 | 97000 | 24193 | | 1162 | 23031 |
| May | 50000 | 18000 | 38000 | 106000 | 15000 | 5000 | 20000 | 4000 | 9000 | 97000 | 24193 | | 1162 | 23031 |
| June | 63000 | 18000 | 38000 | 119000 | 18900 | 6300 | 20000 | 4000 | 10300 | 108700 | 27703 | | 1162 | 26541 |
| July | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| Aug | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| Sept | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| Oct | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| Nov | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| Dec | 90000 | 18000 | 38000 | 146000 | 27000 | 9000 | 20000 | 4000 | 13000 | 133000 | 34993 | | 1162 | 33831 |
| TOTALS | 823000 | 216000 | 425200 | 1464200 | 246,900 | 82300 | 240000 | 48000 | 130300 | 1333900 | 341286 | | 13944 | 327342 |

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs.1,333,900

IMPORTANT

1. Use P9A (HOSP)
 - (a) For all liable employees and where director/employee received **benefits in addition to cash emoluments.**
 - (b) Where an employee is eligible to deposit funds with a registered Home Ownership Savings Plan
2. Deductible deposit in respect of any year must not exceed the statutory limit of Kshs. 48,000/=
3. Attach the **DECLARATION** duly signed by the eligible employee to form P9A (HOSP)
4. See back of this card for further information required by the Department.

P. 9A (HOSP)

TOTAL TAX (COLL) Kshs.327,342

NAME OF APPROVED INSTITUTION

REGISTRATION NUMBER OF APPROVED INSTITUTION.....

DATE OF REGISTRATION.....

APPENDIX 3B

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (HOSP) (HOME OWNERSHIP SAVING PLAN)

MONTHLY PERSONAL RELIEF:

Monthly personal relief is with effect from 1st January, 2006 Kshs. 1,162/- per month due to any resident individual.

BENEFITS:

Rates of benefits are to be found in Paragraph (6) and (7) of Part I and Appendix 7 of the Guide Book.

VALUATION OF QUARTERS:

Is explained as item (g) on Page 7 of the Guide Book.

ENTRIES ON P9A (HOSP)

- | | | |
|-----------------------|---|---|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9A (HOSP). |
| COLUMN C | - | If housing is provided by employer enter 15% (percent) of the total amount in Column A + Column B less the amount of monthly rent paid by employee (see example in Part I ("HOW PAYE IS WORKED")). |
| COLUMN D | - | Enter total Gross Pay of Column A + Column B + Column C. |
| COLUMN E | - | Enter defined contribution/defined benefit calculation per columns (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/- per month. |
| COLUMN F | - | Enter the allowable monthly deposit of funds subject to a maximum of Kshs. 4000/- per month or Kshs. 48,000/- in a year. |
| COLUMN G | - | Enter the lowest amount of Column E plus Column F. |
| COLUMN H | - | Enter balance pay of month after deduction of contribution/defined benefit and deposit on Home Ownership Saving Plan that is Column D less Column G. |
| COLUMN J | - | Enter tax charged, in accordance with the Rates of tax provided in this Guide Book. |
| COLUMN K | - | Enter monthly personal Relief. |
| COLUMN L | - | Enter tax charged less personal relief (Column J-K). |

END OF YEAR

Finally enter the total of columns (H) and (L) in the spaces provided.



Kenya Revenue Authority

**KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2007**

APPENDIX 4

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

| MONTH | Basic Pay | Benefits Non Cash | Value of Quarters | Total Gross Pay A +B+C | Defined Contribution/ Benefit Calculation | | | Defined Con. /Ben. | Chargeable Pay (D-F) | Tax Charged | Monthly Relief | Insurance Relief | P.A.Y.E Tax |
|---------------|-----------|-------------------|-------------------|---------------------------|--|-----------------------|----------------------|---------------------|-------------------------------------|-------------|---------------------|------------------|-------------|
| | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | | | Kshs. | | Kshs. | Kshs. | Kshs. | Kshs. |
| | A | B | C | D | E | | | F | G | H | J 1056 | | K |
| | | | | | E1 30% of A | E2 Actual Cont. | E3 Legal Limit | Amount Deposited | The lowest of E added to F | | Total Kshs. 1056 | | |
| January | 17770 | 10000 | | 27770 | 5331 | 630 | 20000 | 630 | 27140 | 3932 | | 1162 | 2770 |
| February | 17770 | 10000 | | 27770 | 5331 | 630 | 20000 | 630 | 27140 | 3932 | | 1162 | 2770 |
| March | 17770 | 10000 | | 27770 | 5331 | 630 | 20000 | 630 | 27140 | 3932 | | 1162 | 2770 |
| April | 17770 | 10000 | | 27770 | 5331 | 630 | 20000 | 630 | 27140 | 3932 | | 1162 | 2770 |
| May | 17770 | 10000 | | 27770 | 5331 | 630 | 20000 | 630 | 27140 | 3932 | | 1162 | 2770 |
| June | 21437 | 10000 | | 31437 | 6431 | 956 | 20000 | 956 | 30481 | 4658 | | 1162 | 3496 |
| July | 21437 | 10000 | | 31437 | 6431 | 956 | 20000 | 956 | 30481 | 4658 | | 1162 | 3496 |
| August | 21437 | 10000 | | 31437 | 6431 | 956 | 20000 | 956 | 30481 | 4658 | | 1162 | 3496 |
| September | 21437 | 10000 | | 31437 | 6431 | 956 | 20000 | 956 | 30481 | 4658 | | 1162 | 3496 |
| October | 83795 | 15000 | 30000 | 128795 | 25138 | 998 | 20000 | 998 | 127797 | 33432 | | 1162 | 32270 |
| November | 83795 | 15000 | 30000 | 128795 | 25138 | 998 | 20000 | 998 | 127797 | 33432 | | 1162 | 32270 |
| December | 83795 | 15000 | 30000 | 128795 | 25138 | 998 | 20000 | 998 | 127797 | 33432 | | 1162 | 32270 |
| TOTALS | 425983 | 135000 | 90000 | 650983 | 127793 | 9968 | 240000 | 9968 | 641015 | 138588 | | 13944 | 124644 |

To be completed by Employer at end of year

Total Chargeable Pay (Col. G). Kshs. 641,015..... Tax deducted (Col. K) Kshs.....124,644.....

IMPORTANT

Use P9B where the director/employee receives Tax – free Remuneration.

(See back of this card for further information required by the Department)

``P9B