

**KENYA REVENUE AUTHORITY
INCOME TAX DEPARTMENT
TAX DEDUCTION CARD YEAR 2005**

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 Contribution	E3 Legal Limit	Amount Deposited	The lowest of E added to F		Total Kshs. 1056		
JANUARY	17770	10000		27770	5331	630	17500	630	27140	3932		1162	2770
FEBRUARY	17770	10000		27770	5331	630	17500	630	27140	3932		1162	2770
MARCH	17770	10000		27770	5331	630	17500	630	27140	3932		1162	2770
APRIL	17770	10000		27770	5331	630	17500	630	27140	3932		1162	2770
MAY	17770	10000		27770	5331	630	17500	630	27140	3932		1162	2770
JUNE	21437	10000		31437	6431	956	17500	956	30481	4658		1162	3496
JULY	21437	10000		31437	6431	956	17500	956	30481	4658		1162	3496
AUGUST	21437	10000		31437	6431	956	17500	956	30481	4658		1162	3496
SEPTEMBER	21437	10000		31437	6431	956	17500	956	30481	4658		1162	3496
OCTOBER	83795	15000	30000	128795	25138	998	17500	998	127797	33432		1162	32270
NOVEMBER	83795	15000	30000	128795	25138	998	17500	998	127797	33432		1162	32270
DECEMBER	83795	15000	30000	128795	25138	998	17500	998	127797	33432		1162	32270
TOTALS	425983	135000	90000	650983	127793	9968	210000	9968	641015	138588		13944	124644

To be completed by Employer at end of year

Total Chargeable Pay (Col. G). Kshs. 641015.....

Tax deducted (Col. K) Kshs.....124644.....

IMPORTANT

Use P9B where the director/employee receives Tax – free Remuneration.
(See back of this card for further information required by the Department)

P9B

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 Kshs..... per month
- (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	
	£	Sh.
20		
20		
20		
20		

FOR MONTHLY RATES OF BENEFITS PLEASE REFER TO EMPLOYERS GUIDE TO P.A.Y.E SYSTEM - P7.

CALCULATION OF TAX ON BENEFITS

BENEFIT	NO.	RATE	NO. OF MONTHS	TOTAL AMOUNT Kshs.
COOK/HSE.				
SERVANT	X	2250	X 12 =	27000
GARDENER	X		=	
AYAH	X		=	
WATCHMAN (D)	X		=	
WATCHMAN (N)	X		=	
FURNITURE	X		=	
WATER	X	500	X 12 =	6000
TELEPHONE	X		=	
ELECTRICITY		1500	X 12 =	18000
SEC. SYST.			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 15000 c.c.		X	=	
1501 c.c. - 1750 c.c.	10750 x 12		=	129000
1751 c.c. - 2000 c.c.			=	
2001 c.c. - 3000 c.c.			=	
Over 3000 c.c.			=	
Total Benefit in Year			=	180000

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 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 to the PAYE End of Year Returns and copy of the P9A be issued to the employee in January.