

**DOMESTIC TAXES DEPARTMENT**

**BUSINESS TRANSFORMATION OFFICE**

**STEP BY STEP GUIDE FOR PAYMENT OF HOUSING LEVY BY TAX  
REPRESENTATIVES AND BRANCH PINs**

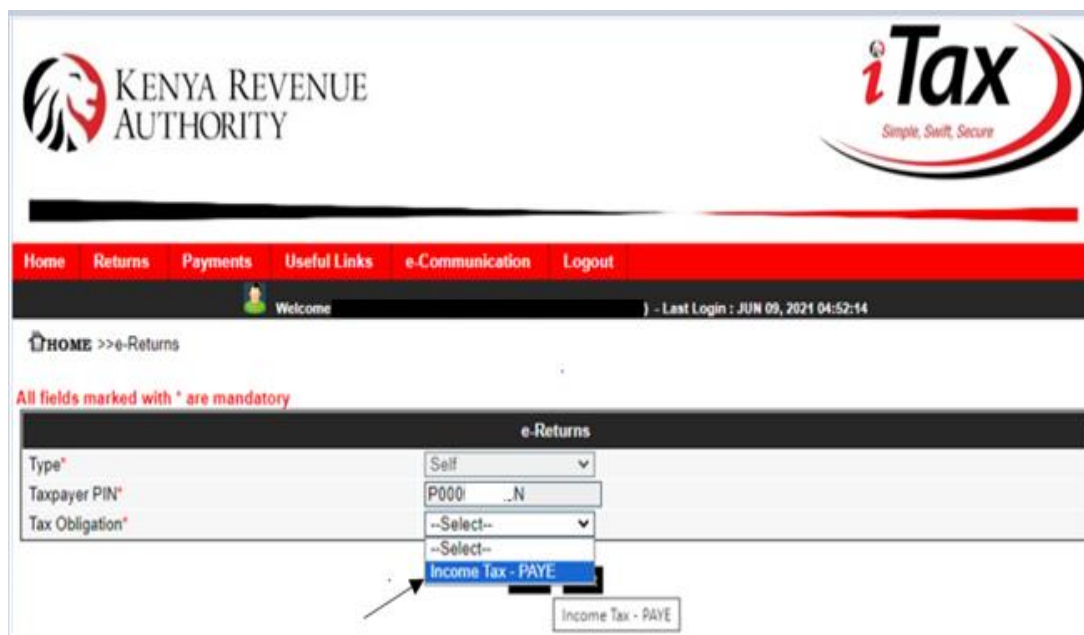
**1.0 Introduction**

This guide highlights the process to be used when making payments for housing levy by employers that file PAYE returns as Branches or through the use of Tax Representatives.

**2.0 Step-by-Step Guide**

**2.1 Branches**

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



The screenshot shows the Kenya Revenue Authority iTax portal. The header includes the KRA logo and the iTax logo with the tagline 'Simple, Swift, Secure'. A navigation bar contains links: Home, Returns, Payments, Useful Links, e-Communication, and Logout. Below the navigation bar, a 'Welcome' message and a 'Last Login' timestamp are displayed. The main content area is titled 'e-Returns' and contains a form with the following fields:

e-Returns	
Type*	Self
Taxpayer PIN*	P0001..N
Tax Obligation*	--Select--
	--Select--
	Income Tax - PAYE
	Income Tax - PAYE

An arrow points to the 'Income Tax - PAYE' option in the dropdown menu.

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



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 2002\[SP3 & Above\], 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*	<input type="text" value="Original"/>
Entity Type*	<input type="text" value="Branch"/>
Branch Name*	<input type="text"/>
Return Period From*	<input type="text" value="01/08/2023"/>
Return Period To	<input type="text" value="31/08/2023"/>
Upload Form*	<input type="button" value="Choose File"/> <input type="text" value="No file chosen"/> <input type="button" value="Add File"/> <input type="button" value="Remove File"/>
Allowed File Type: zip.	
<input checked="" type="checkbox"/> I Agree to the Terms and Conditions	
Terms and Conditions.*	<div>1. DISCLAIMER NOTICE The information provided by KENYA REVENUE AUTHORITY (KRA) on the web portal relating to products and services (or third party information, products and services) is provided as is without any representation or endorsement made and without warranty of any kind whether express or implied, including but not limited to the implied warranties of satisfactory quality, fitness for a</div>
<input type="button" value="Back"/> <input type="button" value="Submit"/>	

3. Employer fills the relevant details as required in the PAYE return (e.g. August 2023), select Entity Type as Branch



Section A : Return Information		Version 26.0.5
Employer's Personal Identification Number *	P0005	
Type of Return *	Original	
Entity Type *	Branch	
Return Period From *	01/08/2023	
Return Period To *	31/08/2023	

NEXT

4. 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.

Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employee Contribution (B)	Total Contribution (A+B) (Ksh)
1234	John Edward	A01234	150,000.00		2,250.00	2,250.00	4,500.00
1223	Jos Nlate	A00123	50,000.00		750.00	750.00	1,500.00
1233	Jinda Decar	A00012	100,000.00		1,500.00	1,500.00	3,000.00
1234	Javis Jay	A00001	750,000.00		11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

ADD ROW(S) IMPORT CSV PREVIOUS NEXT

Alphanumeric: Enter alphanumeric value of length less than or equal to 50 characters. Special characters like Space, -, / are allowed.

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



KIPKEBE P10\_Return\_XLSM AMENDED COPY - Excel

FileHomeInsertPage LayoutFormulasDataReviewViewTell me what you want to do...

CutCopyFormat Painter

Clipboard

Book Antiqua12A<sup>2</sup>A<sup>3</sup>

B

A

Bulleted List

Wrap Text

Numbered List

Merge & Center

Alignment

%

+00-00

Number

Conditional Formatting

Format as Table

Cell Styles

ClcTaxDu...

X

✓

*fx*

55300

	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)	9,807,823.00	
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)	9,807,823.00	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_Dtls)	1,106	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_Dtls)	1,626,626.13	
19	17	Total NITA Levy Contributing Members (Total records of M1_NITA_Levy_Dtls)	1,106	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from M1_NITA_Levy_Dtls)	55,300.00	
21	19	Total Payable (14+16+18)	11,489,749.13	
22				
23				

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

- 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.

Generate Upload File(s)

?

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

Yes No



**Unified Payroll (PAYE-NSSF-NHIF) Return Form**

Type of Return*	Original
Entity Type*	Branch
Branch Name*	
Return Period From*	01/08/2023
Return Period To	31/08/2023
Upload Form*	<input type="button" value="Choose File"/> 05-10-2023...9N_PAYE.zip <input type="button" value="Add File"/> <input type="button" value="Remove File"/>

Allowed File Type: zip.

☒ I Agree to the Terms and Conditions

Terms and Conditions:\*

whatsoever be liable for the same.  
Our responsibilities and liabilities to you in providing this portal and any associated services are limited as set out in our disclaimer notice.  
KRA reserves the right to change or discontinue, at any time, the use of this portal, cancellation of registration without notice upon the violation of any norms that govern the use of this



**Home Returns Payments Useful Links e-Communication Logout**

Welcome - Last Login : OCT 05, 2023 11:15:25

**Returns**

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

☒ **Return Receipt Generated**

Return submitted Successfully with Acknowledgement Number: KRA202316419576

Please find below link to download your PAYE return Acknowledgement Receipt

[Download Returns Receipt](#)

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





[Home](#) [Returns](#) [Payments](#) [Useful Links](#) [e-Communication](#) [Logout](#)

Welcome - Last Login : OCT 05, 2023 11:15:25

HOME >> E-Payment>> e-Payment Registration Form

All fields marked with \* are mandatory

**Payment Information**

PIN\*

Taxpayer Name

IPKEB 000591TEST

Taxpayer Address

0000, Times Tower,  
NBI, Starehe  
District,  
PO Box:0000,

Email Id

system.testing123@local

Tax Head\*

Agency Revenue

Tax Sub Head\*

(0511)Housing Levy

Payment Type\*

Self Assessment Tax

Tax Periods\*

2023

August

**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"/> Aug 2023	1,626,626.13	0.00	0.00	0.00	1,626,626.13	1,626,627

Add Clear

8. Affordable Housing Levy from the filed return will be pre-populated. Employer will click add, select mode of payment and submit. Employer will download the payment slip 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. A copy of the payment slip is sent to the employer's iTax registered email.

**Note:** To accommodate Branch employees who have been deducted AHL and they don't have a PIN, the employer will be able to edit the AHL payable upwards where applicable and pay the correct amount for AHL.



Liability Details

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
Aug 2023	1,626,626.13	0.00	0.00	0.00	1,626,626.13	1,626,627

**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	August 2023	1,626,627.00	1,626,627

Total Amount Payable (Ksh)\* 1,626,627

Total Amount to be Paid (Ksh)\* 1,626,627

**How do you want to pay?**

Mode of Payment\* Other Payment Modes

**Back** **Submit** **Clear**

## 2.2 Tax Representatives

1. Tax Representative logs into iTax with their PIN and password navigates to the 'Returns' menu and selects File return, selects type as Tax Representative, Certificate Number of the taxpayer, then under drop down, select tax obligation as Income Tax PAYE.

KENYA REVENUE AUTHORITY

**iTax**  
Simple, Swift, Secure

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

e-Communication My Ledger Logout

Welcome, Last Login : AUG 29, 2023 08:18:21

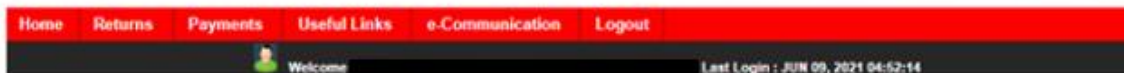
HOME >> e>Returns

All fields marked with \* are mandatory

e>Returns

Type*	Tax Representative
Certificate No. *	A0051 PT002
Non Resident Name	OMANK 005139TEST
Tax Obligation*	--Select--
	--Select--
	Income Tax - PAYE
	Value Added Tax (VAT)

Tax Representative will then download the PAYE return using one of the links provided below and file the return



[HOME](#) >> e>Returns >> Unified Payroll (PAYE-NSSF-NHIF) Return Form

## Unified Payroll (PAYE-NSSF-NHIF) Return Form

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[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*	<input type="text" value="Original"/>

2. The Tax Representative will navigate to the payments menu, select payment registration, the system will take you to the e-payment page, under the drop down, select applicant type as Tax Representative, then select the taxpayer under the Tax Payer List and click on next





**e-PAYMENT**

Applicant Type\* Tax Representative

**Tax Payer List**

	Certificate No.	Name
<input type="radio"/>	A0051: PT001	AMES 005139TEST
<input checked="" type="radio"/>	A0051: PT002	OMANK 005139TEST

**Tax Payer**

Certificate Number A0051: PT002 Name OMANK 005139TEST

[Back](#) [Next](#)

- Under payment information select tax head as agency revenue, tax sub head as Housing Levy, then select tax period.



[Home](#)
[Registration](#)
[Returns](#)
[Debt and Enforcement](#)
[Payments](#)
[Assessment Disputes](#)
[Refund](#)
[Certificates](#)
[Useful Links](#)

[e-Communication](#)
[My Ledger](#)
[Logout](#)

Welcome: Last Login : AUG 20, 2023 08:18:21

HOME >> E-Payment>> e-Payment Registration Form

All fields marked with \* are mandatory

Payment Information

PIN\*

A005 PT002

Taxpayer Name

OMANK 005139TEST

Taxpayer Address

0000, Times Tower, NBI, Ruiru District, PO Box:0000,

Email Id

system.testing123@local

Tax Head\*

Agency Revenue

Tax Sub Head\*

(0511)Housing Levy

Payment Type\*

Self Assessment Tax

Tax Periods\*

2023 July

Liability Details

Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
Jul 2023	118,078.90	0.00	0.00	0.00	118,078.90	118,079

Add Clear

- Affordable Housing Levy from the filed return will be pre-populated. The Tax Representative will click add, select mode of payment and submit. The Tax Representative can then download the payment slip and proceed to make the Affordable Housing Levy payment.

**Note:** To accommodate employees who have been deducted AHL and they don't have a PIN, the Tax Representative will be able to edit the AHL payable upwards where applicable and pay the correct amount for AHL.

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	118,079.00	118,079

Total Amount Payable (Ksh)\*

118,079

Total Amount to be Paid (Ksh)\*

118,079

How do you want to pay?

Mode of Payment\*

Other Payment Modes

Back Submit Clear



KENYA REVENUE  
AUTHORITY

ISO 9001:2015 CERTIFIED

PUBLIC



KENYA REVENUE  
AUTHORITY



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



Welcome

- Last Login : OCT 05, 2023 05:19:47

[HOME](#) >> E-Payment >> Payment Slip Generation

### Payment Slip



Payment registration done successfully

Payment Registration Number: 2020230002926763

Search Code: 972469168757LCV

This Payment Slip will expire on : 11/10/2123

[Download Payment Slip](#)

[Pay Now with Mobile Money or Credit/Debit Card](#)

END