



KENYA REVENUE  
AUTHORITY

*Tulipe Ushuru, Tujitegemee!*



## USER GUIDE

### USER GUIDE FOR FILING INCOME TAX RESIDENT INDIVIDUAL RETURNS FOR JANUARY TO DECEMBER USING THE 'ITR FOR EMPLOYMENT INCOME ONLY' OPTION ON ITAX

The information contained herein is strictly for the purpose of educating/guiding the taxpayers and stakeholders of Kenya Revenue Authority (KRA). The information is subject to change in case of any amendments to the current tax legislations and policies governing tax administration. Should there be any inconsistency with the tax law, the provision of the tax law shall prevail.

## What is filing returns?

Self-declaration of all income earned in a year of income.

File by 30th June (the last day of the 6th month following the end of year of income)

## What documents do I need to file returns?

- A KRA Personal Identification Number (PIN) and iTax password.
- P9 form obtained from employer.
- Mortgage interest certificate if one has a mortgage.
- Life/Health/Education Insurance certificate(s) if claiming insurance relief.
- NHIF membership number and total annual premium paid.
- Exemption Certificate for (PWDs).

## Is there a penalty for not filing my tax return?

### Yes:


- If you fail to **submit** your declaration by 30th June (6 months after the year ends), you might have to pay KES. 2000 as a penalty to KRA. A burden you would want to avoid.
- If your declaration results in **tax payable** e.g. KES. One (1) **or** more, the penalty is 5% of the tax payable under the return or KES 2000 **whichever is higher**.


## STEP BY STEP GUIDE ON HOW TO FILE 'ITR FOR EMPLOYMENT INCOME ONLY' RETURN

1. Login to the iTax portal [iTax.kra.go.ke](http://iTax.kra.go.ke) using your PIN and password

Welcome to iTax Online Service Area

FAQs | Forms | Report Problem | Contact us | Online Help | iTax Videos

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### Do you have a PIN?


Enter PIN/User ID\*

Password\*

Virtual Keyboard



Security Stamp\*

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Login

### iTax Online eServices

**PIN Checker**  
To verify PIN, Click Here

**TCC/Exemption/Excise License Checker**  
To verify your Tax compliance/Exemption Certificate/Excise License, Click Here

**WHT Checker**  
To verify a Withholding Certificate, Click Here

**Status Checker**  
To consult status of your applications, Click Here

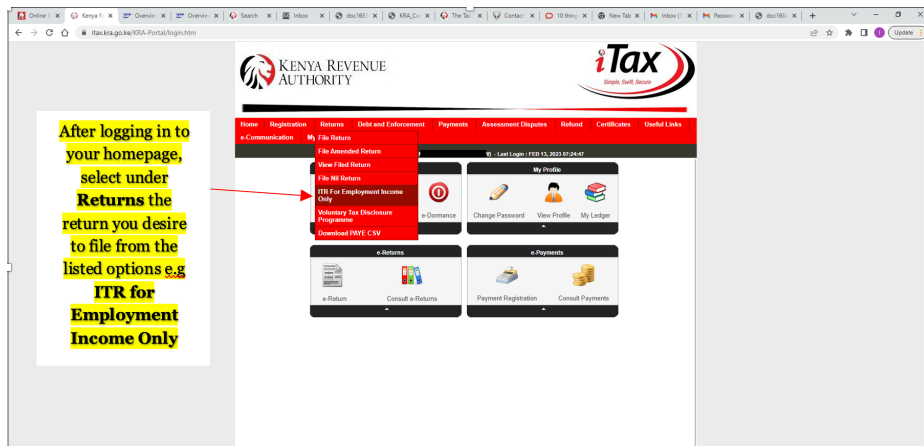
**Agent Checker**  
To verify Withholding Agent, Click Here

**Control Unit Checker**  
To verify Control Unit Serial Number, Click Here

**Invoice Number Checker**  
To verify Control Unit Invoice Number, Click Here

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2. Select 'Returns' on the drop down menu and choose 'ITR for Employment Income only'



3. Enter the return period from as 01/01/2022 and the return period to will auto populate as 31/12/2022. If you obtained your PIN in the course of the year 2022, then input the specific date you got the PIN as the return period from i.e 20/02/2022

**e>Returns**

Type\* Self

Taxpayer PIN\* [REDACTED]

Tax Obligation\* Income Tax - Residen

Return Period From\* 01/01/2022

Return Period To 31/12/2022

Do you have Employment Income ? ☐ Yes ☐ No

**Back** **Next**

4. Select yes on the question 'Do you have Employment Income?' and click on 'Next'

**e>Returns**

Type\* Self

Taxpayer PIN\* [REDACTED]

Tax Obligation\* Income Tax - Residen

Return Period From\* 01/01/2022

Return Period To 31/12/2022

Do you have Employment Income ? ☒ Yes ☐ No

**Back** **Next**

5. The return has several sections as seen below.

## 6. Section A

This is the 'Basic Information' section. The details to fill in this section include declaration of mortgage and insurance.

## i. Mortgage

- Ensure you have a mortgage certificate.
- Select the 'yes' option on the question 'Do you have a mortgage?'
- Section J which is the tab 'Computation of Mortgage Relief' will open up
- Fill in the relevant information as follows and then click on 'Add'

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Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links  
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HOME >> Resident Individual Income Tax Return

All fields marked with \* are mandatory

Section A Section F Section J Section L Section M  
Section Q Section T

**Section J : Computation of Mortgage Interest**

Section J : Computation of Mortgage Interest

Pin of Lender \*  Name of Lender \*  Bank Kenya  
Mortgage Account Number \*  Amount Borrowed (Ksh) \*  4,700,000.00  
Amount Outstanding at Year End (Ksh) \*  3,661,699.30 Amount of Interest Paid (Ksh) \*  216,623.90

No.	Delete	Modify	PIN of Lender	Name of Lender	Mortgage Account Number	Amount Borrowed (Ksh)	Amount Outstanding at Year End (Ksh)	Amount of Interest Paid (Ksh)

Total Amount of Interest Paid (Ksh) :  0.0

**Fill Mortgage details from certificate from financier**

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All fields marked with \* are mandatory

Section A Section F Section J Section L Section M  
Section Q Section T

**Section J : Computation of Mortgage Interest**

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Pin of Lender \*  Name of Lender \*   
Mortgage Account Number \*  Amount Borrowed (Ksh) \*   
Amount Outstanding at Year End (Ksh) \*  Amount of Interest Paid (Ksh) \*

No.	Delete	Modify	PIN of Lender	Name of Lender	Mortgage Account Number	Amount Borrowed (Ksh)	Amount Outstanding at Year End (Ksh)	Amount of Interest Paid (Ksh)
1			P000	Bank CP LTD	121	4,700,000.00	3,661,699.30	216,623.90

Total Amount of Interest Paid (Ksh) :  216,623.90

**Mortgage interest is allowed upto a maximum of Kes 300,000**

## ii. Insurance Policy

- This is applicable for health, Life and Education insurance policy that is 10 years and above (NHIF is also included since January 2022).
- Fill in the relevant information as follows and then click on 'Add';

**INSURANCE POLICY'S APPLICABLE:**

1) Life policy

2) Education policy of not less than 10 years taken on or after 1<sup>st</sup> January 2003.

3) Health insurance including NHIF effective January 2022.

Click Add to add details from another policy

Fill insurance details from certificate from policy providers

15% (Insurance Premiums + NHIF contributions) not exceeding 60,000 per year

## 7. Section F

This contains the details of employment income. This tab is already auto populated. Refer to your P9 and confirm that the details are correct.





## Computation of the tax due (Row no. 4 above)

Using the PAYE tax band below,

Tax Bands	Annual	Rates
On the first	Kes. 288,000	10%
On the next	Kes. 100,000 (288001 – 388000)	25%
On all income in excess of	Kes. 388,000	30%
Personal relief of Kes. 28,800 per annum (Kes. 2,400 per month)		

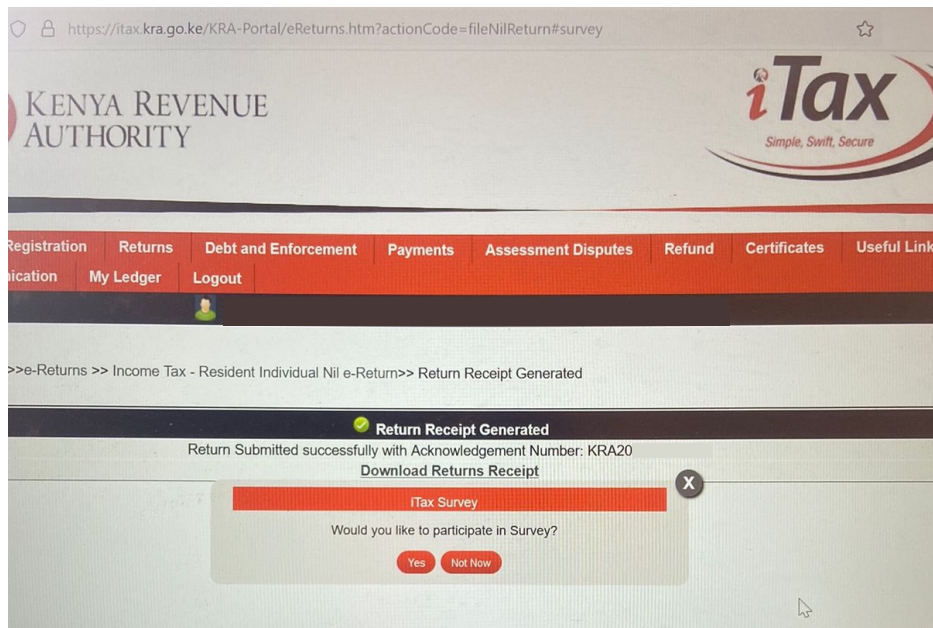
This is how the tax due is computed;

			Tax rate	Tax
2.1	Total taxable income (after allowed deductions; mortgage & pension contribution/ NSSF= 245423.9)	2793576.1	2793576.1	
	On the first	288000	10%	28800
	Balance	2505576.1		
	On the next	100000	25%	25000
	Balance (excess of 388,000)	2405576.1	30%	721672.83
	Total tax			775,472.83
	Less tax relief (personal 28,800 + insurance relief 15% of 210700 =31,605)			60,405
			Tax due	715067.83
	Less PAYE deducted from salary			745495.20
			Total Tax Due	-30,427.37

10. Confirm all the details filled are accurate before submission.

11. Click on 'submit'.

Finally, you will receive an acknowledgement of submitting your return then take the survey.



THE END.

Tel: +254 (020) 4 999 999, +254 (0711) 099 999 | Email: [callcentre@kra.go.ke](mailto:callcentre@kra.go.ke)



[www.kratv.kra.go.ke](http://www.kratv.kra.go.ke)



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