



Kenya Revenue Authority

Income Tax Department

P.10A

P.A.Y.E SUPPORTING LIST FOR END OF YEAR CERTIFICATE: YEAR

PIN

Grid for PIN entry

EMPLOYER'S NAME.....

Table with 4 columns: EMPLOYEE'S PIN, EMPLOYEE'S NAME, TOTAL EMOLUMENTS KSHS., PAYE DEDUCTED KSHS. Includes summary rows for totals and taxes.

*DELETE AS APPROPRIATE

NOTE TO EMPLOYER: ATTACH TWO COPIES OF THIS LIST TO END OF YEAR CERTIFICATE (P10)

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

<u>BENEFIT</u>	<u>NO.</u>	<u>RATE</u>	<u>NO. OF MONTHS</u>	<u>TOTAL AMOUNT</u> Kshs.
COOK/HSE.				
SERVANT	X	2250	X 12 =	27000
GARDENER	X		X =	
AYAH	X		X =	
WATCHMAN (D)	X		X =	
WATCHMAN (N)	X		X =	
FURNITURE	X		X =	
WATER	X	500	X 12 =	6000
TELEPHONE	X		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. = 12 =

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.