

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 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 Contribution	E3 Legal Limit	Amount Deposited	The lowest of E added to F			Total Kshs. 1162	-	
JANUARY	30000	18000	7200	55200	9000	3000	17500	4000	7000	48200	9553		1162	8391
FEBRUARY	40000	18000	38000	96000	12000	4000	17500	4000	8000	88000	21493		1162	20331
MARCH	50000	18000	38000	106000	15000	5000	17500	4000	9000	97000	21493		1162	20331
APRIL	50000	18000	38000	106000	15000	5000	17500	4000	9000	97000	21493		1162	20331
MAY	50000	18000	38000	106000	15000	5000	17500	4000	9000	97000	21493		1162	20331
JUNE	63000	18000	38000	119000	18900	6300	17500	4000	10300	108700	27703		1162	26541
JULY	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
AUGUST	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
SEPTEMBER	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
OCTOBER	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
NOVEMBER	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
DECEMBER	90000	18000	38000	146000	27000	9000	17500	4000	13000	133000	34993		1162	33831
TOTALS	823000	216000	425200	1464200	246,900	82300	210000	48000	130300	1333900	341286		13944	327342

TOTAL TAX (COLL) Kshs.327342.....

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs.1333900.....

NAME OF APPROVED INSTITUTION

REGISTRATION NUMBER OF APPROVED INST.....

DATE OF REGISTRATION.....

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.

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		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.