



NIGERIA

Capital: FCT - Abuja

Currency: Naira (NGN - ₦)

Time Zone: UTC+1

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Nigeria New Tax Law 2026 Calculator

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To Calculate From *	Gr ?	Monthly Gross Salary *	₦ 100,000.00
Pension *	₦ 0.00	Housing Fund (NHF) *	₦ 0.00
Health Insurance (NHIS) *	₦ 0.00	Other Deductions *	₦ 0.00
Basic Salary Percentage *	? 100.00 %	Housing Allowance Percentage *	? 0.00 %
Transport Allowance Percentage *	? 0.00 %	Reimbursement Percentage *	? 0.00 %
Monthly Paid Rent *	? 50.00 ₦		

Calculate

Red * indicates required input.

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DATAMASS NIGERIA LIMITED**PAYSLIP FOR NOVEMBER 2025****FELIX ADEJIMI**

<u>PAY ITEMS</u>	<u>₦</u>	<u>₦</u>
Basic Salary		100,000.00
Total Pay		<u>100,000.00</u>
Less:		
Pension	8,000.00	
PAYE Tax	2,300.00	
Total Deductions		<u>(10,300.00)</u>
Net Pay		<u><u>89,700.00</u></u>

Eighty-Nine Thousand Seven Hundred Naira Only [= NGN 89,700.00]

Chargeable Income
(₦): 82,000.00

Employer Pension (₦): 10,000.00

Effective Tax Rate (%): 23000 %

Average Tax Rate (%): 28049 %

Marginal Tax Rate (%): 15.00 %

Nigeria New Tax Law 2026 Calculator

This PAYE tax calculator calculate employment PAYE tax payable under the new tax laws of Nigeria, Nigeria Tax Act 2025, signed into laws by President Bola Ahmed Tinubu.

Both houses of the National Assembly passed the Tax Reform Bills on 13th of March, 2025. President Tinubu signed the Bills into Laws on 26th of June, 2025. Effective from January 1, 2026 the Nigeria Tax Act begins to effective.

The four new tax laws are as follows:

1. Nigeria Tax Act, 2025
2. Nigeria Tax Administration Act, 2025
3. Nigeria Revenue Service Act, 2025
4. Joint Revenue Board Act, 2025

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While NTA and NTAA become effective next year, 2026, NRSA and JRBA take effect immediately.

NIGERIA TAX RATES 2026

S/N	MONTHLY BAND (NGN)	ANNUAL BAND (NGN)	TAX RATE (%)
1	First 66,666.67	First 800,000	0%
2	Next 183,333.33	Next 2,200,000	15%
3	Next 750,000	Next 9,000,000	18%
4	Next 1,083,333.33	Next 13,000,000	21%
5	Next 2,083,333.33	Next 25,000,000	23%
7	Above 4,666,666.67	Above 50,000,000	25%

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	MONTHLY BAND	ANNUAL BAND	TAX RATE
S/N	(NGN)	(NGN)	(%)

NHIS is 5% and 10% of basic salary contributed by employee and employer respectively;
For employer with 10 or more employees.

NHF 2.5% of gross salary contributed by employee. Optional for private sector.

Pension is 8% and 10% of basic salary, housing allowance and transport allowance, contributed by employee and employer respectively.

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