

**NATIONAL UNIVERSITY OF SCIENCE AND TECHNOLOGY  
FACULTY OF COMMERCE  
DEPARTMENT OF FINANCE  
BCOMM (HON) FISCAL STUDIES  
COMPUTER APPLICATIONS IN REVENUE MANAGEMENT (CFS 2102)  
2021 GROUP ASSIGNMENT 2  
DUE DATE: 02/04/2022**

**Instructions for Completion of Assignment**

- i. Use the original groups for group assignment 2 for this assignment.
- ii. Include the names of group members in the program files.
- iii. The assignment should reflect that it is **the effort of a single group**.
- iv. Submit the assignment in a **zipped folder** in Google Classroom **on or before due date**.
- v. Use the taught file naming convention that includes the **group number and assignment number**.

**CALCULATION OF TAX PAYABLE FOR INDIVIDUALS IN LAZARUS**

Using **Lazarus**, create the GUI of a programme that calculates the following deductible expenses, and deducts them from the income of a taxpayer who is in employment, resulting in taxable income:

- Pension fund contribution (PF);
- NSSA contribution (NSSA);
- Arrear pension fund contribution (APF); and
- Retirement annuity fund contribution (RAF).

Each deduction should be calculated correctly using applicable tax law rules for the year 2021, particularly:

- PF = the lesser of 7.5% X gross emoluments, or actual contribution;
- NSSA = the lesser of \$80 000 per annum, or actual contribution;
- APF = the lesser of 1800, or actual contribution;
- RAF = the lesser of 7.5% X gross emoluments, or actual contribution; and
- The one-and-all-funds limit for all the deductions is \$240 000 per annum.

Assume that:

- the only source of income for the taxpayer is the salary;
- there are no exemptions; and
- the income is in RTGS.

[50]

**Marks will be awarded for originality, practicality, usability, and innovativeness in program design. Programs that fail to not run will not be awarded any marks.**