

KENYA REVENUE AUTHORITY
INCOME TAX DEPARTMENT
INCOME TAX DEDUCTION CARD YEAR ... 2024

Employee's Name:	Constantive Apollo	Employer's P.I.N.:	
Employee's First Name:	Constantive	Employee's P.I.N.:	
Employee's Other Names:	Apollo	NHIF P.I.N.:	
		Employee's SHIF Number:	

MONTH	Basic Salary (K.shs)	Benefits Non Cash (K.shs)	Cash of Quarter (K.shs)	Defined Contribution			E2 (Actual Contribution)	E3 (Fixed 30,000 p.m)	Affordable Housing Levy (AHL)	Social Health Insurance Fund (SHIF)	Post Retirement Medical Fund (PRMF)	Owner Occupied Interest	Total Deductions (Lower of E+F+G+H+I) (K.shs)	Chargeable Pay (D-J) (K.shs)	Tax Charged K.sh	Personal Relief K.sh	Insurance Relief K.sh	PAYE Tax (L-M-N) K.shs
				Total Gross Pay (K.shs)	Payment scheme (E1+E2+E3)	E1 (30% of A)												
	K.shs A	K.shs B	K.shs C	K.shs D	K.shs E	K.shs E1	K.shs E2	K.shs E3	K.shs F	K.shs G	K.shs H	K.shs I	K.shs J	K.shs K	K.shs L	K.shs M	K.shs N	K.shs O
						30% of Basic Salary	Pension + NSSF	Fixed Amount 30,000										
January	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
February	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
March	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
April	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
May	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
June	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
July	225,000.00	0.00	0.00	225,000.00	131,820.00	67,500.00	34,320.00	30,000.00	3,375.00	6,187.50	0.00	0.00	39,562.50	185,437.50	50,414.60	2,400.00	0.00	48,014.60
August	197,000.00	0.00	0.00	197,000.00	100,920.00	59,100.00	11,820.00	30,000.00	2,955.00	5,417.50	0.00	0.00	20,192.50	176,807.50	47,825.60	2,400.00	0.00	45,425.60
September	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
October	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
November	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
December	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	1,772,000.00	0.00	0.00	1,772,000.00	1,023,660.00	531,600.00	252,060.00	240,000.00	26,580.00	48,730.00	0.00	0.00	315,310.00	1,456,690.00	374,407.00	28,800.00	0.00	345,607.00

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL K)

K.sh 1,456,690.00

TOTAL TAX (COL O) K.sh 345,607.00

IMPORTANT

1. Use P9A

(a) For all taxable Employees and where director/employees receives benefits in addition to cash emoluments

(b) Where an Employee is eligible for deduction on owner occupier interest and the total interest payable in the year is K.shs. 150,000/= and above

- (c) Where an employee contributes to a post retirement medical fund
- (d) Photocopy of interest certificate and statement of account from the Financial Institution
- (e) The DECLARATION duly signed by the employee

2. (a) Deductible interest in respect of any month prior to December 2024 must not exceed K.shs. 25,000/= and commencing December 2024 must not exceed 20,000/=
- (b) Deductible pension contribution in respect of any month prior to December 2024 must not exceed K.shs. 20,000/= and commencing December 2024 must not exceed 30,000/=
- (c) Deductible contribution to a post retirement medical fund in respect of any month is effective from December 2024 must not exceed K.shs 15,000/=
- (d) Deductible Contribution to the Social Health Insurance Fund (SHIF) and deductions made towards 'Affordable Housing Levy (AHL)' are effective December 2024
- (e) Personal Relief is K.shs. 2400 per Month or 28,800 per year
- (f) Insurance Relief is 15% of the Premium up to a Maximum of K.shs. 5,000 per month or K.shs. 60,000 per year