

Kenya Revenue Authority

INCOME TAX DEPARTMENT

INCOME TAX DEDUCTION CARD 2016

Employers Name SHILOAH INVESTMENTS LTD

Employer's P.I.N

P051120710X

Employee's Main Name DIPAK P SHAH

Employee's P.I.N

A000205558Q

MONTH	BASIC SALARY	BENEFITS NON-CASH	VALUE OF QUARTERS	TOTAL GROSS PAY	DEFINED CONTRIBUTION RETIREMENT SCHEME			OWNER OCCUPIED INTEREST	RETIREMENT CONTRIBUTI ON&OWNER OCCUPIED INTEREST	CHARGEABL E PAY KSHS	TAX ON (H) KSH	MONTHLY RELIEF KSHS	PAYE TAX (J- K) KSHS
	A	B	C	D	E			F	G	H	I	J	K
					E1	E2	E3	AMOUNT OF INTEREST	THE LOWEST E ADDED TO F				
January	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,770	1,162	143,608
February	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,770	1,162	143,608
March	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,770	1,162	143,608
TOTALS	1,500,000	0	0	1,500,000	450000	3,240	0	0	3,240	1,496,760	434,310	3,486	430,824

To be completed by employer at the end of the year

TOTAL TAX COL (J) Kshs.430,824

TOTAL CHARGEABLE PAY (COL H) KSHS. 1,496,760

- (b) Attach
 (i) Photostat copy of interest certificate and statement of account from financial institution
 (ii) The declaration duly signed by the employee

IMPORTANT

1) Use P9A (a) For all liable employees and where director/employee receives benefits in addition to cash emoluments

(b) Where an employee is eligible to deduction and owner occupier interest

2 (a) Allowable interest in respect of any month must not exceed Ksh 12,500 or Ksh 150,000 per year

NAMES OF FINANCIAL INSTITUTION ADVANCING MORTGAGE LOAN

L.R NO OF OWNER OCCUPIED PROPERTY-----

DATE OF OCCUPATION OF HOUSE-----

INFORMATION REQUIRED FROM EMPLOYER AT THE END OF YEAR

- 1) Date employee commenced if during the Year.....
Name and address of old employer.....
2) Date left if during the 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 related to a period other than this year eg. 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 PAYE SYSTEM-P7
CALCULATION OF TAX BENEFITS**

BENEFIT	NO	RATE	NO OF MONTHS	TOTAL AMOUNT
COOK/HSE				
SERVANT				
GARDENER				
AYAH				
WATCHMAN (D)				
WATCHMAN(N)				
FURNITURE				
WATER				
TELEPHONE				
ELECTRICITY				
SEC.SYS				

Where actual cost is higher than given monthly rates of benefits then actual cost is brought to charge in full.

LOW INTEREST RATE BELOW PRESCRIBED RATE OF INTEREST

EMPLOYERS LOAN

=Ksh.....@.....Rate

RATE DIFFERENCE

PRESCRIBED RATE – EMPLOYERS RATE)=%

MONTHLY (RATE DIFFERENCE X LOAN)=% X Ksh. =

MOTOR CARS

Up to 1500c.c =

1501c.c 1750c.c =

1751c.c 2000c.c =

2001c.c 3000c.c =

Total Benefit in Year =

If this amount does not agree with total of Col B overleaf, attach explanation

FOR PICKUPS, PANEL VANS AND LAND ROVERS REFER TO APPENDIX 5 OF EMPLOYERS GUIDE

CAR BENEFIT:- The higher the 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 initial vehicle cost

1997-1.5% per month of initial vehicle cost

1998-2% per month of initial vehicle cost

EMPLOYERS CERTIFICATE OF THE PAY AND TAX

NAME.....Shioah Investments Ltd.....

ADDRESS.....P.O BOX 2501 -40100 Kisumu.....

SIGNATURE.....

DATE AND D 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