

**Kenya Revenue Authority
DOMESTIC TAX DEPARTMENT
INCOME TAX DEDUCTION CARD 2021**

Employers Name SHILOAH INVESTMENTS LTD **Employer's P.I.N** P051120710X
Employee's Main Name OLIVER BENEDICT OKWARO **Employee's P.I.N** A006258107Q

| 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 | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| February | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| March | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| April | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| May | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| June | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| July | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 61,920 | 13,359 | 2,400 | 10,959 |
| August | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| September | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| October | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| November | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| December | 35,000 | 0 | 0 | 35,000 | 10,500 | 1,080 | 20,000 | 0 | 1,080 | 33,920 | 4,959 | 2,400 | 2,559 |
| TOTALS | 420,000 | 0 | 0 | 420,000 | 126,000 | 12,960 | 0 | 0 | 12,960 | 435,040 | 67,909 | 28,800 | 39,109 |

To be completed by employer at the end of the year

TOTAL TAX COL (J) Kshs.39,109

TOTAL CHARGEABLE PAY (COL H) KSHS. 435,040

- (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

NAMES OF FINANCIAL INSTITUTION ADVANCING MORTGAGE
 LOAN-----
 L.R NO OF OWNER OCCUPIED PROPERTY-----
 DATE OF OCCUPATION OF HOUSE-----

APPENDIX 1B

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
- (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 | Tax |
|------|--------------|--------------|
| | Kshs. | Kshs. |
| 20 | | |
| 20 | | |
| 20 | | |
| 20 | | |

FOR MONTHLY RATES OF BENEFITS PLEASE REFER TO EMPLOYER'S GUIDE TO P.A.Y.E - P7.

CALCULATION OF TAX ON BENEFITS

| BENEFIT | NO. | RATE | NO. OF MONTHS | TOTAL AMOUNT Kshs. |
|------------------|-----|------|---------------|-----------------------|
| COOK/HOUSE. | | | | |
| SERVANT | X | X | = | |
| GARDENER | X | X | = | |
| AYAH | X | X | = | |
| WATCHMAN (D) | X | X | = | |
| WATCHMAN (N) | X | X | = | |
| FURNITURE | X | X | = | |
| WATER | X | X | = | |
| TELEPHONE | X | X | = | |
| ELECTRICITY | X | X | = | |
| SECURITY SYSTEM. | X | 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 1500 c.c.

1501 c.c. - 1750 c.c.

1751 c.c. - 2000 c.c.

2001 c.c. - 3000 c.c.

Over 3000 c.c.

Total Benefit in Year

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 of 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 the PAYE End of Year Returns and copy of the P9A be issued to the employee in January.