

**Kenya Revenue Authority  
DOMESTIC TAX DEPARTMENT  
INCOME TAX DEDUCTION CARD 2017**

**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	144,279	1,280	142,999
February	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
March	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
April	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
May	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
June	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
July	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
August	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
September	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
October	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
November	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
December	500,000	0	0	500,000	150,000	1,080	20,000	0	1,080	498,920	144,279	1,280	142,999
<b>TOTALS</b>	6,000,000	0	0	6,000,000	1800000	12,960	0	0	12,960	5,987,040	1,731,348	15,360	1,715,988

**To be completed by employer at the end of the year**

**TOTAL TAX COL (J) Kshs.1,715,988**

**TOTAL CHARGEABLE PAY (COL H) KSHS. 5,987,040**

- (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**

**NAMES OF FINANCIAL INSTITUTION ADVANCING MORTGAGE LOAN**

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

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

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
	<b>Kshs.</b>	<b>Kshs.</b>
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.