

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

Employers Name FULCHAND RAISHI & CO LTD

Employer's P.I.N

P000627273E

Employee's Main Name DAVID MUSINGA

Employee's P.I.N

A004857873T

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	21,500	0	0	21,500	6,450	1,080	20,000	0	1,080	20,420	2,504	1,280	1,224
February	21,500	0	0	21,500	6,450	1,080	20,000	0	1,080	20,420	2,504	1,280	1,224
March	21,500	0	0	21,500	6,450	1,080	20,000	0	1,080	20,420	2,504	1,280	1,224
April	21,500	0	0	21,500	6,450	1,080	20,000	0	1,080	20,420	2,504	1,280	1,224
May	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
June	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
July	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
August	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
September	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
October	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
November	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
December	24,500	0	0	24,500	7,350	1,080	20,000	0	1,080	23,420	3,039	1,280	1,759
TOTALS	282,000	0	0	282,000	84600	12,960	0	0	12,960	269,040	34,328	15,360	18,968

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

TOTAL TAX COL (J) Kshs.18,968

TOTAL CHARGEABLE PAY (COL H) KSHS. 269,040

- (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

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

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	
COOK/HOUSE.			
SERVANT	X	2250	X
GARDENER	X		X
AYAH	X		X
WATCHMAN (D)	X		X
WATCHMAN (N)	X		X
FURNITURE	X		X
WATER	X	500	X
TELEPHONE	X		X
ELECTRICITY		1500	X
SECURITY SYSTEM.			X
			12 =
			=
			=
			=
			=
			12 =
			=
			12 =
			=
			18,000

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 = 12

MOTOR CARS

Up to 1500 c.c.

X =

1501 c.c. - 1750 c.c.

10750 x 12

=

129,000

1751 c.c. - 2000 c.c.

=

2001 c.c. - 3000 c.c.

=

Over 3000 c.c.

=

Total Benefit in Year

180,000

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.