

**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** PHILIP S. LUMBASI **Employee's P.I.N** A003976135F

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	39,675	0	0	39,675	11,903	1,080	20,000	0	1,080	38,595	6,391	1,280	5,111
February	39,675	0	0	39,675	11,903	1,080	20,000	0	1,080	38,595	6,391	1,280	5,111
March	39,675	0	0	39,675	11,903	1,080	20,000	0	1,080	38,595	6,391	1,280	5,111
April	39,675	0	0	39,675	11,903	1,080	20,000	0	1,080	38,595	6,391	1,280	5,111
May	39,675	0	0	39,675	11,903	1,080	20,000	0	1,080	38,595	6,391	1,280	5,111
June	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
July	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
August	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
September	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
October	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
November	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
December	46,817	0	0	46,817	14,046	1,080	20,000	0	1,080	45,737	8,324	1,280	7,044
<b>TOTALS</b>	526,094	0	0	526,094	157829	12,960	0	0	12,960	513,134	90,223	15,360	74,863

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

**TOTAL TAX COL (J) Kshs.74,863**

**TOTAL CHARGEABLE PAY (COL H) KSHS. 513,134**

- (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.