

**Kenya Revenue Authority
DOMESTIC TAX DEPARTMENT
INCOME TAX DEDUCTION CARD 2018**

Employers Name SHILOAH INVESTMENTS LTD **Employer's P.I.N** P051120710X
Employee's Main Name SUNDARESAN MUTHUKUMAR **Employee's P.I.N** A004883570G

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	225,000	0	0	225,000	67,500	1,080	20,000	0	1,080	223,920	61,239	1,408	59,831
February	225,000	0	0	225,000	67,500	1,080	20,000	0	1,080	223,920	61,239	1,408	59,831
TOTALS	450,000	0	0	450,000	135000	2,160	0	0	2,160	447,840	122,478	2,816	119,662

To be completed by employer at the end of the
year

TOTAL TAX COL (J) Kshs.119,662

TOTAL CHARGEABLE PAY (COL H) KSHS. 447,840

- (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-----

18

- Give details of Amounts, Year and Tax..

Year	Amount Kshs.	Tax 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

<u>BENEFIT</u>	<u>NO.</u>	<u>RATE</u>	<u>NO. OF MONTHS</u>	<u>TOTAL AMOUNT</u> Kshs.
COOK/HOUSE.				
SERVANT	X	2250	12 =	27,000
GARDENER	X		=	
AYAH	X		=	
WATCHMAN (D)	X		=	
WATCHMAN (N)	X		=	
FURNITURE	X		=	
WATER	X	500	12 =	6,000
TELEPHONE	X		=	
ELECTRICITY		1500	12 =	18,000
SECURITY SYSTEM.	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 12

MOTOR CARS

Up to 1500 c.c. X =

1501 c.c. -	1750 c.c.	10750 x 12	=	129,000
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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.