

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

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

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.

APPENDIX 1C

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (BENEFITS AND QUARTERS)

1 MONTHLY PERSONAL RELIEF:

Monthly personal relief to any resident individual is Kshs. 1,162/= per month with effect from 1st January, 2005.

2 BENEFITS:

Rates of benefits are to be found in paragraph (6) and (7) of Part I and Appendix 7 of this Guide Book.

3 VALUE OF QUARTERS/HOUSING: Refer to Item (8) of Part I.

- | | | |
|-----------------------|---|--|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9A |
| COLUMN C | - | If housing is provided by employer enter 15 per cent of the amount in Column A & B less the amount of monthly rent paid by employee or actual rent paid (see example in Part I item (21)) |
| COLUMN D | - | Enter total Gross pay of column A + Column B + Column C. |
| COLUMN E | - | Enter defined contribution/benefits calculation per column (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/= per month. |
| COLUMN G | - | Enter the lesser of Column (e ¹), (e ²), (e ³). |
| COLUMN H | - | Enter balance pay of month after contribution/defined benefit i.e. Column D less Column G. |
| COLUMN J | - | Enter tax calculated in accordance with the Rates of tax provided in this Guide Book. |
| COLUMN K | - | Enter monthly Personal Relief. |
| COLUMN L. | - | Enter PAYE tax less relief (Column J – K). |

END OF YEAR

Finally enter the total of column (H) and (L) into space provided.



Kenya Revenue Authority

KENYA REVENUE AUTHORITY DOMESTIC TAXES DEPARTMENT TAX DEDUCTION CARD YEAR 2007

APPENDIX 2A

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

MONTH	Basic Salary	Benefits Non Cash	Value of Quarters	Total Gross Pay	Defined Contribution Retirement Scheme			Owner-Occupied Interest	Retirement Contribution & Owner Occupied Interest	Chargeable Pay	Tax Charged	Personal Relief	Insurance Relief	PAYE Tax (J-K)
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			Kshs.		Kshs.	Kshs.	Kshs. 1162	Kshs. -	Kshs.
	A	B	C	D	E			F	G	H	J	K		L
					E1 30% of A	E2 Actual	E3 Fixed	Amount of Interest	The lowest of E added to F			Total Kshs. 1162		
January	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
February	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
March	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
April	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
May	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
June	52000			52000	15600	5200	20000	12500	17700	34300	5613		1162	4451
July	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
August	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
September	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
October	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
November	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
December	66000			66000	19800	6600	20000	12500	19100	46900	9165		1162	8003
Totals	708000			708000	212400	70800	240000	150000	220800	487200	88668		13944	74724

TOTAL TAX (COLL.) Kshs. 74,724

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs. 487,200

IMPORTANT

- Use P9A (a) For all liable employees and where director/employee received Benefits in addition to cash emoluments.
(b) Where an employee is eligible to deduction on owner occupier interest.
- (a) Deductible interest in respect of any month must not exceed Kshs. 12,500/=

(See back of this card for further information required by the Department).

P9A

b) Attach

- Photostat copy of interest certificate and statement of account from the Financial Institution.
- The DECLARATION duly signed by the employee.

NAMES OF FINANCIAL INSTITUTION ADVANCING MORTGAGE LOAN
HOUSING FINANCE COMPANY OF KENYA

L R NO. OF OWNER OCCUPIED PROPERTY: 208/119 NAIROBI WEST

DATE OF OCCUPATION OF HOUSE: 15TH DECEMBER 2000

APPENDIX 2B

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (INTEREST ON OWNER OCCUPIED RESIDENTIAL PROPERTY)

1 MONTHLY PERSONAL RELIEF:

Monthly personal relief to a resident individual is Kshs. 1,162/= per month with effect from 1st January, 2005.

2 BENEFITS:

Rates of benefits are to be found in paragraph (6) and (7) of Part I and Appendix 7 of this Guide Book.

3 ENTRIES ON P9 CARD:

- | | | |
|-----------------------|---|---|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9. |
| COLUMN C | - | Enter Housing Benefit where applicable. |
| COLUMN D | - | Enter total Gross pay of column A + Column B + Column C (if applicable). |
| COLUMN E | - | Enter defined contribution/benefits calculation per column (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/- per month. |
| COLUMN F | - | Enter the standard amount of allowable interest of Kshs. 12500/- per month. |
| COLUMN G | - | Enter the lowest amount of Retirement Contribution under Column E plus interest under Column F. |
| COLUMN H | - | Enter balance pay of month after Retirement contribution and owner occupied interest i.e. Column D less Column G. |
| COLUMN J | - | Enter tax charged in accordance with the Rates of tax provided in this Guide. |
| COLUMN K | - | Enter monthly personal Relief |
| COLUMN L | - | Enter tax charged less personal relief (Column J – K). |

END OF YEAR

Finally enter the total of columns (H) and (L) in the space provided.

**KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2007.....**

APPENDIX 3A

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

MONTH	Basic Pay	Benefit s Non Cash	Value of Quarters	Total Gross Pay A +B+C	Defined Contribution Retirement Scheme			Savings Plan	Retirement Contribution & Savings Plan	Chargeable Pay	Tax Charged	Monthly Relief	Insurance Relief	P.A.Y.E Tax
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			Kshs.		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
	A	B	C	D	E			F	G	H	J	K		L
					E1 30% of A	E2 Actual Cont.	E3 Legal Limit	Amount Deposited	The lowest of E added to F			1162	-	
					Total							Kshs. 1162		
Jan	30000	18000	7200	55200	9000	3000	20000	4000	7000	48200	9553		1162	8391
Feb	40000	18000	38000	96000	12000	4000	20000	4000	8000	88000	21493		1162	20331
March	50000	18000	38000	106000	15000	5000	20000	4000	9000	97000	24193		1162	23031
April	50000	18000	38000	106000	15000	5000	20000	4000	9000	97000	24193		1162	23031
May	50000	18000	38000	106000	15000	5000	20000	4000	9000	97000	24193		1162	23031
June	63000	18000	38000	119000	18900	6300	20000	4000	10300	108700	27703		1162	26541
July	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
Aug	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
Sept	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
Oct	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
Nov	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
Dec	90000	18000	38000	146000	27000	9000	20000	4000	13000	133000	34993		1162	33831
TOTALS	823000	216000	425200	1464200	246,900	82300	240000	48000	130300	1333900	341286		13944	327342

To be completed by Employer at end of year

TOTAL CHARGEABLE PAY (COL. H) Kshs.1,333,900

IMPORTANT

1. Use P9A (HOSP)
 - (a) For all liable employees and where director/employee received **benefits in addition to cash emoluments.**
 - (b) Where an employee is eligible to deposit funds with a registered Home Ownership Savings Plan
2. Deductible deposit in respect of any year must not exceed the statutory limit of Kshs. 48,000/=
3. Attach the **DECLARATION** duly signed by the eligible employee to form P9A (HOSP)
4. See back of this card for further information required by the Department.

P. 9A (HOSP)

TOTAL TAX (COLL) Kshs.327,342

NAME OF APPROVED INSTITUTION

REGISTRATION NUMBER OF APPROVED INSTITUTION.....

DATE OF REGISTRATION.....

APPENDIX 3B

HOW TO FILL IN THE TAX DEDUCTION CARD P9A (HOSP) (HOME OWNERSHIP SAVING PLAN)

MONTHLY PERSONAL RELIEF:

Monthly personal relief is with effect from 1st January, 2006 Kshs. 1,162/- per month due to any resident individual.

BENEFITS:

Rates of benefits are to be found in Paragraph (6) and (7) of Part I and Appendix 7 of the Guide Book.

VALUATION OF QUARTERS:

Is explained as item (g) on Page 7 of the Guide Book.

ENTRIES ON P9A (HOSP)

- | | | |
|-----------------------|---|---|
| COLUMN A | - | Enter Basic salary plus all cash allowances. |
| COLUMN B | - | Enter Benefits (if applicable) calculated on the reverse side of P9A (HOSP). |
| COLUMN C | - | If housing is provided by employer enter 15% (percent) of the total amount in Column A + Column B less the amount of monthly rent paid by employee (see example in Part I ("HOW PAYE IS WORKED")). |
| COLUMN D | - | Enter total Gross Pay of Column A + Column B + Column C. |
| COLUMN E | - | Enter defined contribution/defined benefit calculation per columns (e ¹), (e ²), (e ³). |
| Column e ¹ | - | Enter 30 per cent (30%) of pensionable monthly pay per Column (D). |
| Column e ² | - | Enter actual amount of contribution made by the employee. |
| Column e ³ | - | Enter the fixed monthly limit which is Kshs. 20,000/- per month. |
| COLUMN F | - | Enter the allowable monthly deposit of funds subject to a maximum of Kshs. 4000/- per month or Kshs. 48,000/- in a year. |
| COLUMN G | - | Enter the lowest amount of Column E plus Column F. |
| COLUMN H | - | Enter balance pay of month after deduction of contribution/defined benefit and deposit on Home Ownership Saving Plan that is Column D less Column G. |
| COLUMN J | - | Enter tax charged, in accordance with the Rates of tax provided in this Guide Book. |
| COLUMN K | - | Enter monthly personal Relief. |
| COLUMN L | - | Enter tax charged less personal relief (Column J-K). |

END OF YEAR

Finally enter the total of columns (H) and (L) in the spaces provided.



Kenya Revenue Authority

**KENYA REVENUE AUTHORITY
DOMESTIC TAXES DEPARTMENT
TAX DEDUCTION CARD YEAR 2007**

APPENDIX 4

Employers Name.....

Employer's PIN

Employee's Main Name.....

Employee's Other Names.....

Employee's PIN

MONTH	Basic Pay	Benefits Non Cash	Value of Quarters	Total Gross Pay A +B+C	Defined Contribution/ Benefit Calculation			Defined Con. /Ben.	Chargeable Pay (D-F)	Tax Charged	Monthly Relief	Insurance Relief	P.A.Y.E Tax
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			Kshs.		Kshs.	Kshs.	Kshs.	Kshs.
	A	B	C	D	E			F	G	H	J 1056		K
					E1 30% of A	E2 Actual Cont.	E3 Legal Limit	Amount Deposited	The lowest of E added to F		Total Kshs. 1056		
January	17770	10000		27770	5331	630	20000	630	27140	3932		1162	2770
February	17770	10000		27770	5331	630	20000	630	27140	3932		1162	2770
March	17770	10000		27770	5331	630	20000	630	27140	3932		1162	2770
April	17770	10000		27770	5331	630	20000	630	27140	3932		1162	2770
May	17770	10000		27770	5331	630	20000	630	27140	3932		1162	2770
June	21437	10000		31437	6431	956	20000	956	30481	4658		1162	3496
July	21437	10000		31437	6431	956	20000	956	30481	4658		1162	3496
August	21437	10000		31437	6431	956	20000	956	30481	4658		1162	3496
September	21437	10000		31437	6431	956	20000	956	30481	4658		1162	3496
October	83795	15000	30000	128795	25138	998	20000	998	127797	33432		1162	32270
November	83795	15000	30000	128795	25138	998	20000	998	127797	33432		1162	32270
December	83795	15000	30000	128795	25138	998	20000	998	127797	33432		1162	32270
TOTALS	425983	135000	90000	650983	127793	9968	240000	9968	641015	138588		13944	124644

To be completed by Employer at end of year

Total Chargeable Pay (Col. G). Kshs. 641,015..... Tax deducted (Col. K) Kshs.....124,644.....

IMPORTANT

Use P9B where the director/employee receives Tax – free Remuneration.

(See back of this card for further information required by the Department)

``P9B