**EMPLOYEES TAX**

|  |  |
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| **WITHOUT ANNUAL AMOUNTS** | **R** |
| **REMUNERATION** | * Must be income 🡪 **NOT exempt income**

**Excluded:*** Independent contractors
* Gov. pensions / grants
* Fully reimbursed
* Annuity ito divorce order
* 50% of public officer allowances
* 80% of TA and R of use of MV

(20% if ≥ 80% for BUSINESS)**N/A**: TA R/km ≤ fixed rate table for ≤ 8000km (R3.16p/km) | **xxx** |
| **LESS:****Par 2(4) ALLOWABLE DEDUCTIONS** | 1. **EE** **PF contribution** (LIMITED to allowable)
2. **EE** **RAF Contribution** (LIMITED to allowable)
3. **EE income protection insurance policy** (option **E’R**)
4. **ER** contribute **income protection insurance policy**
5. **EE** **(≥ 65**) **medical scheme** (@ option of ER)
6. **ER s18A donation** on EE behalf (**LIMITED: 5% of a-e**)
 | **(xxx)** |
|  | **= BoR** | Xxx |
|  | **ANNUAL EQUIVALENT (X 12)** | **Xxxx** |
| **TAX THEREON** | *(According to tax table)* | Xxx |
| **LESS:** **Primary Rebate** |  | (xxx) |
| **LESS:** **s6A medical rebate** | **Par 9(6)** | (xxx) |
|  | **EE TAX LIABILITY** | **A** |
|  | **\*\*\* PER MONTH (A ÷ 12)** | **xxxx** |

|  |  |
| --- | --- |
| **WITH ANNUAL AMOUNTS** | **R** |
|  | **ANNUAL EQUIVALENT (X 12)** | **Xxxx** |
| **+ ANNUAL PAYMENT** | **Eg: bonus** |  |
| **TAX THEREON** | *(According to tax table)* | Xxx |
| **LESS:** **Primary Rebate** |  | (xxx) |
| **LESS:** **s6A medical rebate** | **Par 9(6)** | (xxx) |
|  | **EE TAX LIABILITY** | **(B)** |
|  | **TAX ON BONUS = (B) – (A)** | **(C)**  |
|  | **TAX PAYABLE IN MONTH WITH ANNUAL PAYMENT = \*\*\* + (C)** |  |