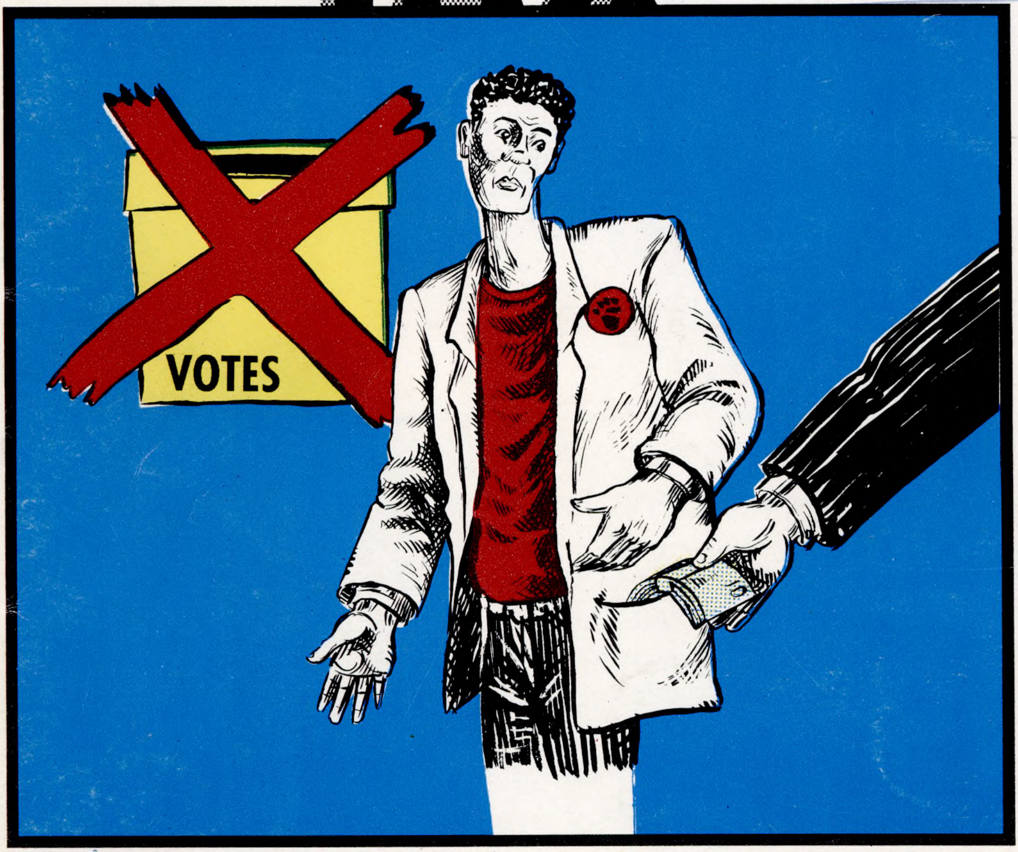
p89/176 - Taxation

WORKERS AND TAX



HOW TO CALCULATE YOUR TAX UNDER THE NEW S.I.T.E. SYSTEM

Published by Trade Union Research Project (TURP)
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Written by Jillian Nicholson
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Guide

WORKERS AND TAX

This booklet has been written with the aim of helping workers to work out how much tax they should be paying each week. This has become particularly important since employers are now responsible for assessing how much tax a worker must pay. The booklet also gives some general information about tax in South Africa

TURP
OCTOBER 1989

CONTENTS

ONE: INTRODUCTION

Tax is a political issue

Through their organisations, workers have raised many problems with the tax system in South Africa. The main issue is that although everyone in South Africa pays tax, the majority of the people cannot choose their government and so they have no say in how their money is spent.

Only 14% of South Africans can vote for the government. However, the government decides how to use everyones' money. Clearly, then, the payment of tax is a political issue. Everyone should have an equal say in how their money is spent.

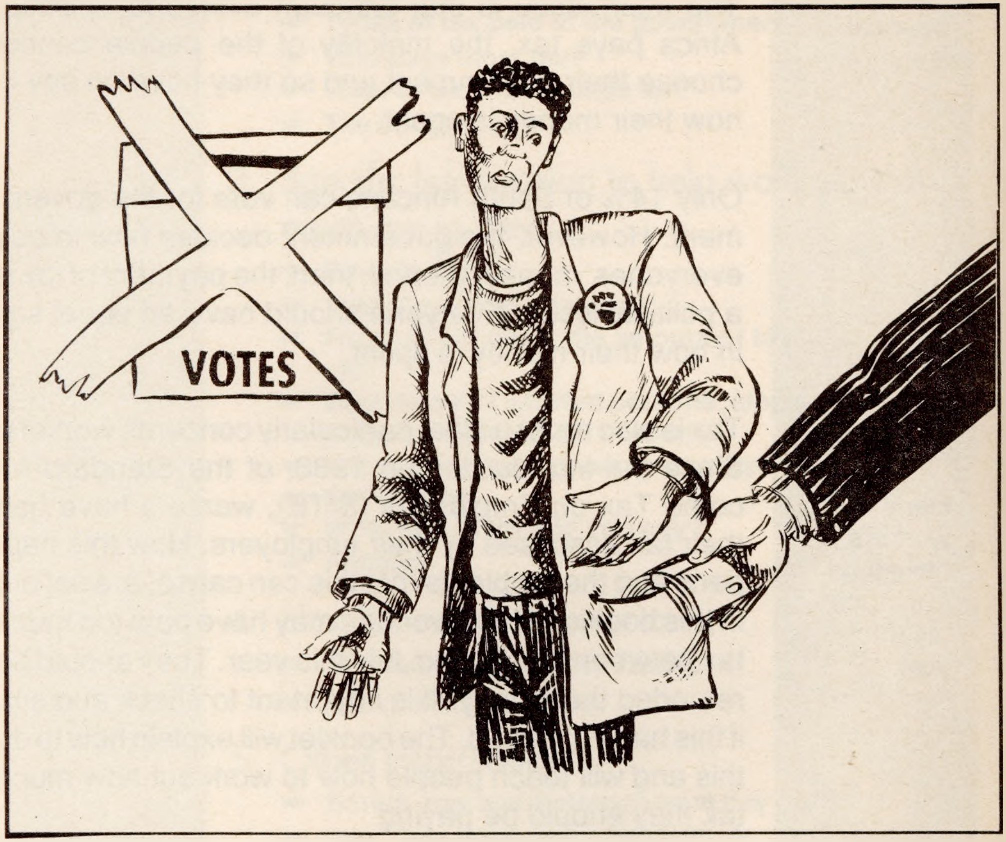
Many workers have paid too much tax this year

Tax is also an issue that particularly concerns workers. Since the introduction, in 1988, of the Standard Income Tax on Employees (SITE), workers have had their tax assessed by their employers. How this happens and the problems that this can cause, are set out in this booklet. Many workers may have paid too much tax between March and July this year. They should be refunded the money. It is important to check and see if this has happened. The booklet will explain how to do this and will teach people how to work out how much tax they should be paying.

Tax is a women's issue

Tax is also being taken up as a womens' issue because married women pay more tax than anyone else.

Tax is a political issue



Taxation without representation

Individuals pay the most tax

Types of tax paid to the government.

There are four main types of tax : tax on individuals; General Sales Tax (GST); tax on company profits and tax on gold mines.

Who pays most tax ?

The biggest percentage of tax is paid by individuals, the next biggest amount comes in from GST, most of which is also paid by individuals; next is company tax and finally the gold mines.

The table below shows how much tax was paid in 1989 and how much is expected to be paid in 1990 by individuals, GST, companies and the gold mines.

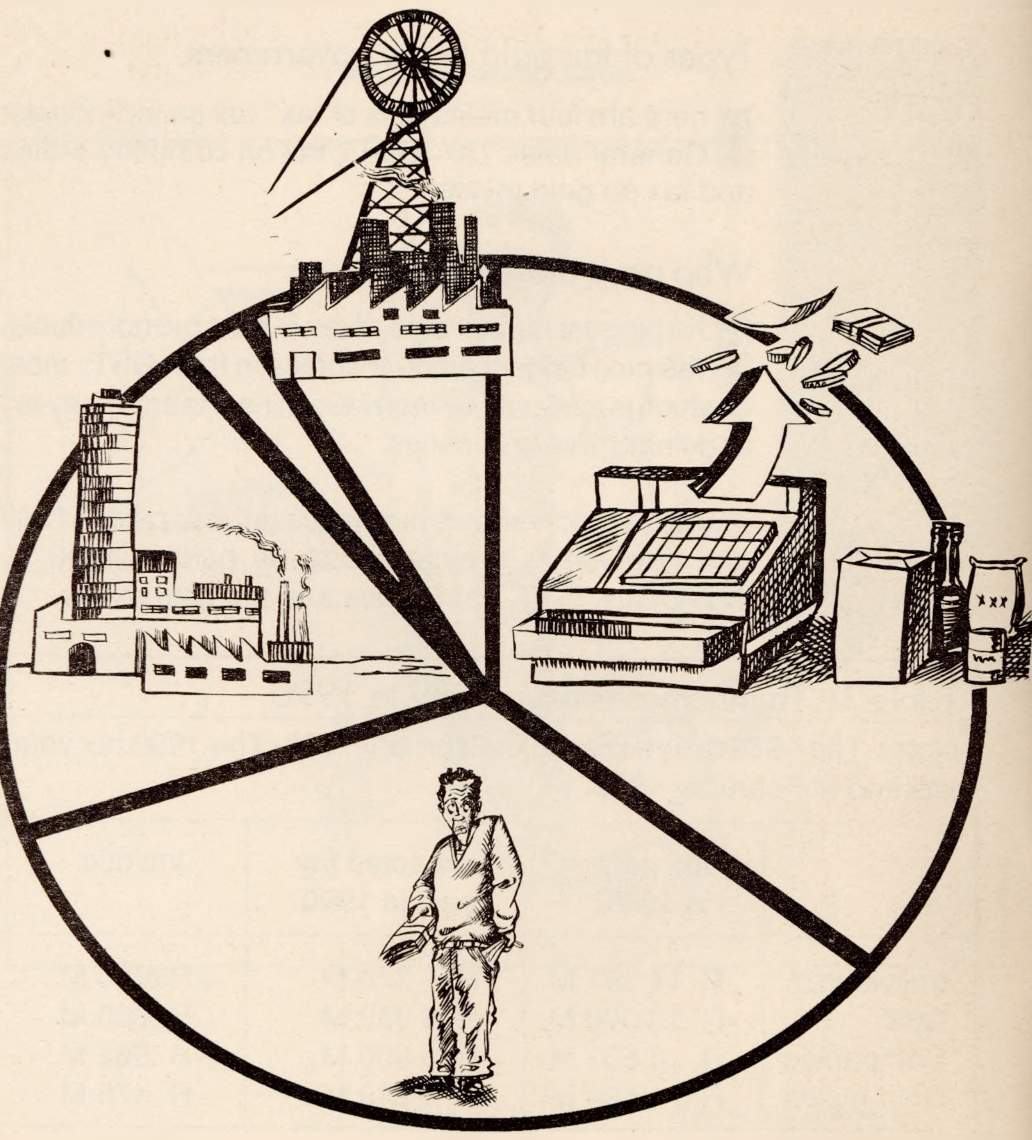
Table 1: Tax increases from 1989 to 1990

Note: The 1989 tax year ends in February 1989. The 1990 tax year will end in February 1990.

	tax paid in 1989	expected tax paid in 1990	Inc/dec
Individuals	R 14 391 M	R17 370 M	+ R3000 M
GST	R 13 000 M	R16 330 M	+ R2800 M
Companies	R 8 531 M	R 9 500 M	+ R 962 M
Gold mines	R 1 694 M	R 1 219 M	- R 475 M

M = Million

Who pays the most tax?



State needs R65 million in 1989/90

In the 1989 tax year R42,289 billion rand was paid in taxes.
This year it is expected that R48, 438 billion rands will be paid. The amount of money that the state says it needs to run the country that is the budget for 1989 1990 - is R65 billion (R65 000 million). The money that is not brought in through taxes must be found through other means such as foreign loans.

What is tax money used for ?

These are some of the things that the government spends income tax and sales tax money on :

- All the different government departments and the tricameral system.
- Salaries, houses, cars for cabinet ministers and members of parliament in all three houses of parliament and the state president.
- The "homelands" system.
- The Police and the Military.
- Education.
- Hospitals and old age pensions.

Budget will hit workers hardest

The Budget

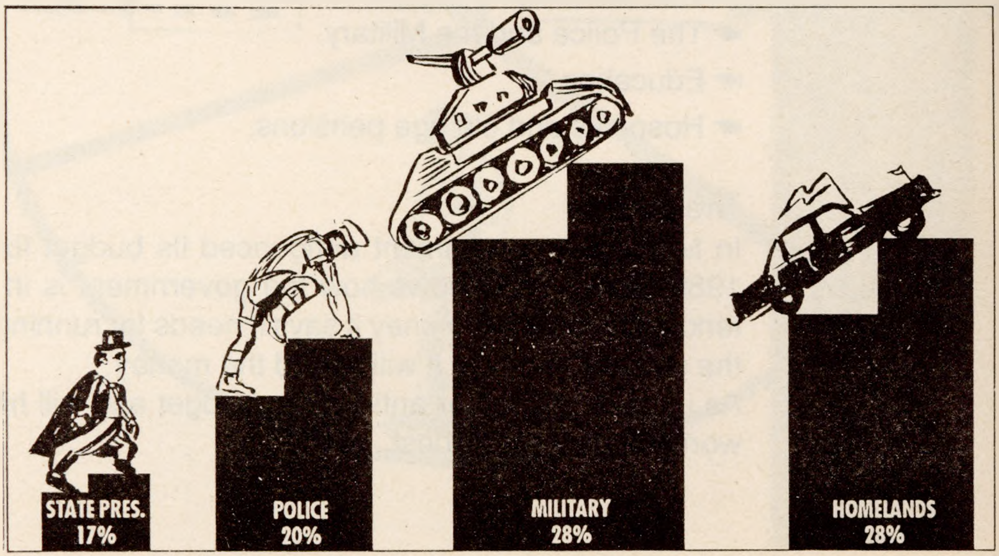
In March the government announced its budget for 1989/1990. This shows how the government is intending to raise the money it says it needs for running the country and how it will spend the money.
As usual it is another anti-worker budget and will hit workers pockets hardest.

Military budget doubled

Government spending is going up all the time. More and more money is being spent on things like the Military. In the last four years the Military budget has more than doubled. The figures below compare some of the figures from this year's budget with last year's : Another really bad thing about the new budget is that the bread subsidy is being reduced by R20 million. This means that there is certain to be an increase in bread prices.

Table2: budget increase 1989/90

Budget for	1988/89	1989/90	% Increase
State President	R15 million	R17,5 million	17 %
Military	R8 800 million	R9 937 million	20 %
Police	R1 794 million	R2 496 million	28 %
Homelands	R4 983 million	R6 383 million	28%



INCREASE IN GOVERNMENT SPENDING, 1989 - 1990

SPECIFIC INFORMATION TO HELP WORK OUT HOW MUCH TAX TO PAY

Workers must check up on their own tax

Workers are now the only people who can check up on their employers to make sure that the correct amount of tax is being taken off their wages. This is because of the new system of assessment called SITE.

So it has become very important that workers know about SITE and how to work out how much tax to pay.

What is SITE?

New System of assessment

In March 1988 the government decided to exclude some people from having their tax assessed by the Receiver of Revenue.

They introduced a new system of assessment called the Standard Income Tax on Employees.(SITE) With SITE the employer is responsible for the final assessment, in other words for seeing that the correct amount has been paid.

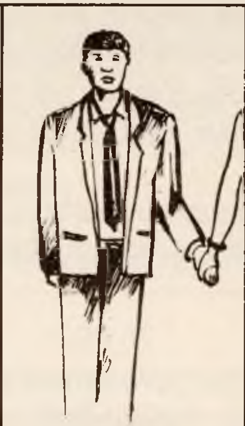
Who does SITE apply to?

Most workers will fall under SITE

- ☛ Married men and single men and women who earn up to R20 000 per year (This works out to R1 666 per month, or R385 per week)
- ☛ All married women no matter how much they earn.

Tax is now assessed by the employer for the first R20 000 and by the Receiver of Revenue for amounts earned over that. Amounts earned over R20 000 will be taxed under the old PAYE (Pay As You Earn) system.

WHO DOES SITE APPLY TO?

Earning less than R20,00 per annum			Earning any amount
			
Single men	Married men	Single women	Married women

Most workers earn less than R385 a week and will therefore fall under the SITE system and have their tax assessed only by their employers.

Factors that affect the amount of tax you pay.

- ☛ How much you earn,
- ☛ your age,
- ☛ children,
- ☛ marriage,
- ☛ sex

The amount of tax you pay depends on these items below:

1. How much you earn (before any deductions and including overtime or bonuses).
2. Your age (whether you are under 60, between 60 and 65 or over 65).
3. The number of children you have (your own or step-children or legally adopted).
4. Whether you are a married or single person.
5. Whether you are a married woman.

In March 1988 when the government introduced SITE it also decided to separate the tax that wives paid from their husbands and to make provision for breadwinners, whether they were married or not. These new definitions of married persons, single persons and married women apply to all people, whether they fall under SITE or PAYE.

Use the definitions below to work out whether you are a married person, single person or married woman.

Who are regarded as married persons ?

'Married persons' are bread-winners

This may seem a simple question to answer but it is not when you are dealing with the tax system. A married person can be a female or a male and need not be married in the normal sense of the word. It may be helpful if you think of married persons as breadwinners or people who have others to support. All the following categories of people, except widows and widowers have to support spouses or children.

For tax purposes, therefore, only the following people are regarded as married persons.

- a man who was married for any portion of the tax year.
- a widow or widower.
- a divorced person who supports a child/children under 18 years old.
- a person who is the second wife of a customary marriage where there is more than one wife and who supports a child/children under 18 years old.
- any person who has her/his own child or an adopted child or a step child to support, even if she/he is single.

- a married woman whose husband is unemployed or earns less than R7 500 a year (R144 a week) i.e she is regarded as the sole breadwinner.

So single men and women who have children under the age of 18 will now pay the same tax as married men with children. Women whose husbands have died and divorced people with children under 18 years old will also pay the same tax as married men.

Who is regarded as a married woman ?

Married women

A woman is regarded as a married woman if she is a woman who is married in the ordinary sense of the word and does not qualify as a married person in any of the ways mentioned above. Married women are taxed at a higher rate than anyone else.

So married women whose husbands are unemployed and married women whose husbands earn less than R7 500 per year (this works out to R625 per month, or R144 per week) will also pay the same tax as married men because they will be defined as a married person for tax purposes.

Who is regarded as a single person ?

Single persons

Men and women who have never been married or are divorced and who have no children to support are regarded as single. Also women who are not the first wife of a customery marriage and who have no children to support.

Information to be given to employers

IRP 2 Form

When you become employed you must fill in an IRP 2 Form stating all your personal details.

The tax deducted from the wage depends on the information that is given on this form.

If circumstances change eg: if you marry or have a child or your husband becomes unemployed a new form must be filled in.

If your circumstances change and you do not update your IRP 2 form then you will pay more tax than you should. If you do not fill in an IRP 2 form at all the employer is obliged to tax you at the highest possible rate.

Deductions

Deductions from SITE

The factors mentioned above entitle you to a certain tax rebate. These will be described below. There is one **deduction** that can be made under SITE and this is the amount paid into a pension scheme. This amount is deducted from the wage before tax is taken off.

NOTE: Under SITE only contributions to a pension fund can be deducted from the wage and not a Provident Fund.

When your circumstances change you must tell your employer

1. **When your husband or wife dies**

2. **When you have a child or another child**

3. **When your husband becomes unemployed**

4. **When you get married**

Rate of tax you pay

What rate of tax will you pay ?

After the deduction for pension has been made from your wage a certain percentage of the remaining wage is worked out as tax. Rates vary on how much you earn. Also single people pay more than married persons but not as much as married women. Below are the tax rates for the lowest paid workers:

☛ Married women earning up to	R20 000	- 25%
☛ Married persons earning up to	R12 000	- 14%
☛ Single persons earning up to	R10 000	- 14%

NOTE: If your income is higher than these amounts you will not be able to do the calculation shown below without further information on rates of tax. Instead you should use the tax tables on page 21

Rebate is an amount after tax deduction

Rebates

After the percentage tax rate is worked out then the **rebates** are taken off. A rebate is an amount of money deducted from the tax **after** the tax rate has been worked out.

There is a primary rebate, an age rebate and a child rebate.

The following rebates for the 1989 tax year can be deducted from the normal tax annually:

Primary rebate

Married persons	R1 250	(R24.03 weekly)
Married women	R1 075	(R20.67 weekly)
Single persons	R 850	(R16.34 weekly)

Children must be under 18 or wholly dependent

Age rebate

Taxpayers 60 to 65 years	R 120
Taxpayers over 65	R1 450

Child rebate

Per child for the first 5	R 100	(R1.92 weekly)
thereafter	R 150	

The child rebate is for each of the taxpayer's own children, step - children or legally adopted children. In order to claim the rebate, the child must be:

- ☛ unmarried
- ☛ not older than 18 years.
- ☛ wholly dependent on the taxpayer and under 26.

Work out your own tax using this calculation

How to calculate your tax without using the Tax Tables

If you have the tax tables that apply to you it is easier to use them. However, you can work out your tax to the nearest few cents by doing the following calculation. Also this calculation helps you understand how your tax is calculated.

Your Income

+ any overtime or bonus pay
- deductions for pension
= income to be taxed (taxable income)

tax on income to be taxed (Taxable income)

- primary rebate and any other rebate
= the tax you will pay

Example: Married person with 2 children	
Weekly wage	R 210.00
+ overtime	+ 40.00
= Weekly income **Subtotal**	= R 250.00
- weekly pension	- 30.00
= Taxable income	= R 220.00
14% of R220	= R 30.80
- primary rebate	- R 24.03
= tax before child rebate	= 6.77
- rebate for 2 children	- 3.84
= weekly tax to be paid	R 2.93

It is easier using Tax Tables

How to calculate your tax with the Tax Tables

There is an easier way to work out your tax and that is to use the Tax Tables. These Tables do the above calculations for you and we have included the ones that will cover most workers' wages. If your wages is not included in the Tax Tables in this booklet please write and tell us your wage and we will send you the right Table.

Use these simple steps to work out your tax

The following steps should be taken when reading the tax tables:

1. Establish whether you are a 'married person', 'married woman' or 'single person'. (see definitions on pages 12 -13)
2. After you have done this add any overtime or bonus that you have received for the week. The amount that you have now got is your taxable income.
3. Subtract your weekly pension from you weekly wage.
4. Find the page of the tax tables for weekly paid people like you, ie: married person, single , married woman.
5. Look down the columns marked "remuneration" until you find your taxable income.
6. If you are single or a married woman look in the second column after remuneration. It will be called "tax". Read off the amount of tax that is next to your remuneration.
7. If you are a married person look along the columns that say "mar + 0 ; mar + 1; mar + 2" etc. These headings mean married and with how many children. Find the column that says how many children

you have.
eg mar + 4 if you have four children. Read off the amount of tax in that column that is next to your remuneration.

NOTE If you look up a weekly wage of R220, you will see that it actually covers wages from R220 to R220.99. The amount of tax to be paid is averaged out between these amounts. That is why, if you look up R220 in the tables instead of using the calculation shown above, you will see that that amount to be paid, for a person with two children, is R2.98. This averaged amount is what the employer is likely to use.

FIVE: THE TAX TABLES

Over the next twenty pages are copies of the actual tax tables that you will need to work out your tax. These tables are taken from The Tax Tables produced by the Department of Finance: Inland Revenue.

On pages 20 and 21 there is an example of the steps you must take to find the columns that apply to you on the tax table.

Single persons

On pages 22 to 25 are the weekly tax tables for single persons under 60 earning up to R300 per week.

Married persons

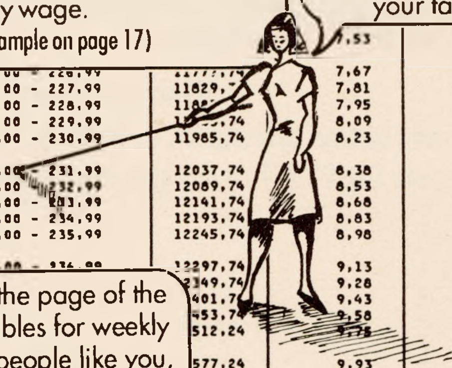
On pages 26 to 33 are the weekly tax tables for married persons under 60 earning up to R323,99 per week.

Married women

On pages 34 to 37 are the weekly tax tables for married women earning up to R277,99 per week.

1. Establish whether you are a 'married person', 'married woman' or 'single person'. (see definitions on pages 9 -10)
2. After you have done this add any overtime or bonus that you have received for the week. The amount that you have now got is your taxable income.
3. Subtract your weekly pension from you weekly wage.
4. Find the page of the tax tables for weekly paid people like you, ie: married person, single , married woman.
5. Look down the columns marked "remuneration" until you find your taxable income.
6. If you are a married person look along the columns that say "mar + 0 ; mar + 1; mar + 2" etc. These headings mean married and with how many children. Find the column that says how many children you have.
   Read off the amount of tax in that column that is next to your remuneration.

AN EXAMPLE OF HOW TO WORK OUT YOUR OWN TAX

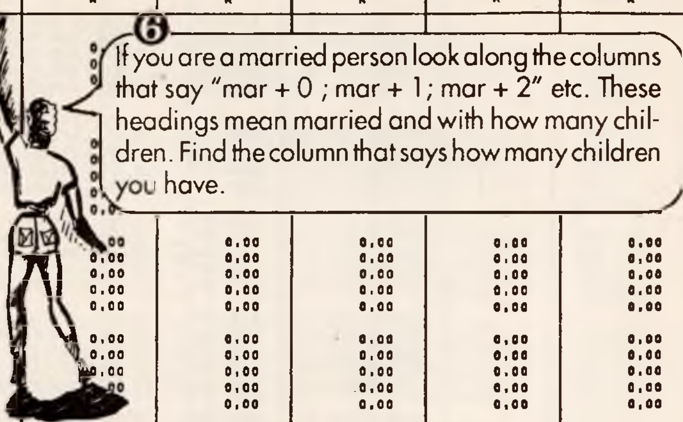


BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVALENT ANNUAL EQUIVALENT R	TOTALE BELASTING WAT		
		GET+0 / MAR+0 R	GET+1 / MAR+1 R	GET+2 / MAR+2 R
198,00 - 198,49	10308,74	3,72	1,79	0,00
198,50 - 198,99	10334,74	3,79	1,86	0,00
199,00 - 199,49	10360,74	3,86	1,93	0,01
199,50 - 199,99	10386,74	3,93	2,00	0,08
200,00 - 200,99	10425,74	4,03	2,11	0,18
201,00 - 201,99	10477,74	4,17	2,25	0,32
202,00 - 202,99	10529,74	4,31	2,39	0,46
203,00 - 203,99	10581,74	4,45	2,53	0,60
204,00 - 204,99	10633,74	4,59	2,67	0,74
205,00 - 205,99	10685,74	4,73	2,81	0,88
206,00 - 206,99	10737,74	4,87	2,95	1,02
207,00 - 207,99	10789,74	5,01	3,09	1,16
208,00 - 208,99	10841,74	5,15	3,23	1,30
209,00 - 209,99	10893,74	5,29	3,37	1,44
210,00 - 210,99	10945,74	5,43	3,51	1,58
[illegible]	[illegible]	5,57	3,65	1,72
[illegible]	[illegible]	5,71	3,79	1,86
[illegible]	[illegible]	5,85	3,93	2,00
[illegible]	[illegible]	5,99	4,07	2,14
[illegible]	[illegible]	6,13	4,21	2,28
[illegible]	[illegible]	6,27	4,35	2,42
[illegible]	[illegible]	6,41	4,49	2,56
[illegible]	[illegible]	6,55	4,63	2,70
[illegible]	[illegible]	7,53	5,61	3,68
[illegible]	[illegible]	7,67	5,75	3,82
227,00 - 227,99	11829,[illegible]	7,81	5,89	3,96
228,00 - 228,99	118[illegible]	7,95	6,03	4,10
229,00 - 229,99	[illegible],74	8,09	6,17	4,24
230,00 - 230,99	11985,74	8,23	6,31	4,38
231,00 - 231,99	12037,74	8,38	6,46	4,53
232,00 - 232,99	12089,74	8,53	6,61	4,68
233,00 - 233,99	12141,74	8,68	6,76	4,83
234,00 - 234,99	12193,74	8,83	6,91	4,98
235,00 - 235,99	12245,74	8,98	7,06	5,13
[illegible]	12297,74	9,13	7,21	5,28
[illegible]	[illegible]349,74	9,28	7,36	5,43
[illegible]	[illegible]401,7[illegible]	9,43	7,51	5,58
[illegible]	[illegible]453,74	9,58	7,66	5,73
[illegible]	[illegible]512,24	9,75	7,82	5,90
[illegible]	[illegible]577,24	9,93	8,01	6,09
[illegible]	[illegible]642,24	10,12	8,20	6,28
[illegible]	[illegible]707,24	10,31	8,39	6,46
[illegible]	[illegible]772,24	10,50	8,57	6,65
[illegible]	[illegible]837,24	10,68	8,76	6,84

GETROUDE PERSONE NIE BO 60 NIE
MARRIED PERSONS NOT OVER 60

VAN / FROM R 198,00

AFGETREK MOET WORD / TOTAL TAX TO BE DEDUCTED						
GET+3 / MAR+3 R	GET+4 / MAR+4 R	GET+5 / MAR+5 R	GET+6 / MAR+6 R	GET+7 / MAR+7 R	GET+8 / MAR+8 R	GET+9 / MAR+9 R
0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
0,00	0,00	[illegible]	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,08	0,00	[illegible]	0,00	0,00	0,00	0,00
0,22	0,00	[illegible]	0,00	0,00	0,00	0,00
0,36	0,00	[illegible]	0,00	0,00	0,00	0,00
0,50	0,00	0,00	0,00	0,00	0,00	0,00
0,64	0,00	0,00	0,00	0,00	0,00	0,00
0,78	0,00	0,00	0,00	0,00	0,00	0,00
0,92	0,00	0,00	0,00	0,00	0,00	0,00
1,06	0,00	0,00	0,00	0,00	0,00	0,00
1,20	0,00	0,00	0,00	0,00	0,00	0,00
1,34	0,00	0,00	0,00	0,00	0,00	0,00
1,48	0,00	0,00	0,00	0,00	0,00	0,00
1,62	0,00	0,00	0,00	0,00	0,00	0,00
1,76	0,00	0,00	0,00	0,00	0,00	0,00
1,90	0,00	0,00	0,00	0,00	0,00	0,00
2,04	0,12	0,00	0,00	0,00	0,00	0,00
2,18	0,26	0,00	0,00	0,00	0,00	0,00
2,32	0,40	0,00	0,00	0,00	0,00	0,00
2,46	0,54	0,00	0,00	0,00	0,00	0,00
2,61	0,69	0,00	0,00	0,00	0,00	0,00
2,76	0,84	0,00	0,00	0,00	0,00	0,00
2,91	0,99	0,00	0,00	0,00	0,00	0,00
3,06	1,14	0,00	0,00	0,00	0,00	0,00
3,21	1,29	0,00	0,00	0,00	0,00	0,00
3,36	1,44	0,00	0,00	0,00	0,00	0,00
3,51	1,59	0,00	0,00	0,00	0,00	0,00
3,66	1,74	0,00	0,00	0,00	0,00	0,00
3,81	1,89	0,00	0,00	0,00	0,00	0,00
3,98	2,05	0,13	0,00	0,00	0,00	0,00
4,17	2,24	0,32	0,00	0,00	0,00	0,00
4,35	2,43	0,51	0,00	0,00	0,00	0,00
4,54	2,62	0,69	0,00	0,00	0,00	0,00
4,73	2,80	0,88	0,00	0,00	0,00	0,00
4,92	2,99	1,07	0,00	0,00	0,00	0,00



77 WEEKLIKS / WEEKLY TABEL / TABLE N

TOT / TO R 247,49

Single persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
0.01-116.78	6070.74	0.00	120.71-120.78	6278.74	0.56
116.79-116.86	6074.90	0.01	120.79-120.87	6283.16	0.57
116.87-116.94	6079.06	0.02	120.88-120.96	6287.84	0.58
116.95-117.02	6083.22	0.03	120.97-121.05	6292.52	0.60
117.03-117.10	6087.38	0.04	121.06-121.14	6297.20	0.61
117.11-117.18	6091.54	0.05	121.15-121.23	6301.88	0.62
117.19-117.26	6095.70	0.07	121.24-121.32	6306.56	0.63
117.27-117.34	6099.86	0.08	121.33-121.41	6311.24	0.65
117.35-117.42	6104.02	0.09	121.42-121.50	6315.92	0.66
117.43-117.50	6108.18	0.10	121.51-121.60	6320.86	0.67
117.51-117.58	6112.34	0.11	121.61-121.70	6326.06	0.69
117.59-117.66	6116.50	0.12	121.71-121.80	6331.26	0.70
117.67-117.74	6120.66	0.13	121.81-121.90	6336.46	0.71
117.75-117.82	6124.82	0.14	121.91-122.00	6341.66	0.73
117.83-117.90	6128.98	0.16	122.01-122.10	6346.86	0.74
117.91-117.98	6133.14	0.17	122.11-122.20	6352.06	0.76
117.99-118.06	6137.30	0.18	122.21-122.30	6357.26	0.77
118.07-118.14	6141.46	0.19	122.31-122.40	6362.46	0.78
118.15-118.22	6145.62	0.20	122.41-122.50	6367.66	0.80
118.23-118.30	6149.78	0.21	122.51-122.60	6372.86	0.81
118.31-118.38	6153.94	0.22	122.61-122.70	6378.06	0.83
118.39-118.46	6158.10	0.23	122.71-122.80	6383.26	0.84
118.47-118.54	6162.26	0.24	122.81-122.90	6388.46	0.85
118.55-118.62	6166.42	0.26	122.91-123.00	6393.66	0.87
118.63-118.70	6170.58	0.27	123.01-123.10	6398.86	0.88
118.71-118.78	6174.74	0.28	123.11-123.20	6404.06	0.90
118.79-118.86	6178.90	0.29	123.21-123.30	6409.26	0.91
118.87-118.94	6183.06	0.30	123.31-123.40	6414.46	0.92
118.95-119.02	6187.22	0.31	123.41-123.50	6419.66	0.94
119.03-119.10	6191.38	0.32	123.51-123.60	6424.86	0.95
119.11-119.18	6195.54	0.33	123.61-123.70	6430.06	0.97
119.19-119.26	6199.70	0.35	123.71-123.80	6435.26	0.98
119.27-119.34	6203.86	0.36	123.81-123.90	6440.46	0.99
119.35-119.42	6208.02	0.37	123.91-124.00	6445.66	1.01
119.43-119.50	6212.18	0.38	124.01-124.10	6450.86	1.02
119.51-119.58	6216.34	0.39	124.11-124.20	6456.06	1.04
119.59-119.66	6220.50	0.40	124.21-124.30	6461.26	1.05
119.67-119.74	6224.66	0.41	124.31-124.40	6466.46	1.06
119.75-119.82	6228.82	0.42	124.41-124.50	6471.66	1.08
119.83-119.90	6232.98	0.44	124.51-124.60	6476.86	1.09
119.91-119.98	6237.14	0.45	124.61-124.70	6482.06	1.11
119.99-120.06	6241.30	0.46	124.71-124.80	6487.26	1.12
120.07-120.14	6245.46	0.47	124.81-124.90	6492.46	1.13
120.15-120.22	6249.62	0.48	124.91-125.00	6497.66	1.15
120.23-120.30	6253.78	0.49	125.01-125.10	6502.86	1.16
120.31-120.38	6257.94	0.50	125.11-125.20	6508.06	1.18
120.39-120.46	6262.10	0.51	125.21-125.30	6513.26	1.19
120.47-120.54	6266.26	0.52	125.31-125.40	6518.46	1.20
120.55-120.62	6270.42	0.54	125.41-125.50	6523.66	1.22
120.63-120.70	6274.58	0.55	125.51-125.60	6528.86	1.23

ONGETROUDE PERSONE NIE 80 60 NIE
SINGLE PERSONS NOT OVER 60

VAN / FROM R 0.01 TO

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
125.61-125.70	6534.06	1.25	130.61-130.70	6794.06	1.95	135.61-135.70	7054.06	2.65
125.71-125.80	6539.26	1.26	130.71-130.80	6799.26	1.96	135.71-135.80	7059.26	2.66
125.81-125.90	6544.46	1.27	130.81-130.90	6804.46	1.97	135.81-135.90	7064.46	2.67
125.91-126.00	6549.66	1.29	130.91-131.00	6809.66	1.99	135.91-136.00	7069.66	2.69
126.01-126.10	6554.86	1.30	131.01-131.10	6814.86	2.00	136.01-136.10	7074.86	2.70
126.11-126.20	6560.06	1.32	131.11-131.20	6820.06	2.02	136.11-136.20	7080.06	2.72
126.21-126.30	6565.26	1.33	131.21-131.30	6825.26	2.03	136.21-136.30	7085.26	2.73
126.31-126.40	6570.46	1.34	131.31-131.40	6830.46	2.04	136.31-136.40	7090.46	2.74
126.41-126.50	6575.66	1.36	131.41-131.50	6835.66	2.06	136.41-136.50	7095.66	2.76
126.51-126.60	6580.86	1.37	131.51-131.60	6840.86	2.07	136.51-136.60	7100.86	2.77
126.61-126.70	6586.06	1.39	131.61-131.70	6846.06	2.09	136.61-136.70	7106.06	2.79
126.71-126.80	6591.26	1.40	131.71-131.80	6851.26	2.10	136.71-136.80	7111.26	2.80
126.81-126.90	6596.46	1.41	131.81-131.90	6856.46	2.11	136.81-136.90	7116.46	2.81
126.91-127.00	6601.66	1.43	131.91-132.00	6861.66	2.13	136.91-137.00	7121.66	2.83
127.01-127.10	6606.86	1.44	132.01-132.10	6866.86	2.14	137.01-137.10	7126.86	2.84
127.11-127.20	6612.06	1.46	132.11-132.20	6872.06	2.16	137.11-137.20	7132.06	2.86
127.21-127.30	6617.26	1.47	132.21-132.30	6877.26	2.17	137.21-137.30	7137.26	2.87
127.31-127.40	6622.46	1.48	132.31-132.40	6882.46	2.18	137.31-137.40	7142.46	2.88
127.41-127.50	6627.66	1.50	132.41-132.50	6887.66	2.20	137.41-137.50	7147.66	2.90
127.51-127.60	6632.86	1.51	132.51-132.60	6892.86	2.21	137.51-137.60	7152.86	2.91
127.61-127.70	6638.06	1.53	132.61-132.70	6898.06	2.23	137.61-137.70	7158.06	2.93
127.71-127.80	6643.26	1.54	132.71-132.80	6903.26	2.24	137.71-137.80	7163.26	2.94
127.81-127.90	6648.46	1.55	132.81-132.90	6908.46	2.25	137.81-137.90	7168.46	2.95
127.91-128.00	6653.66	1.57	132.91-133.00	6913.66	2.27	137.91-138.00	7173.66	2.97
128.01-128.10	6658.86	1.58	133.01-133.10	6918.86	2.28	138.01-138.10	7178.86	2.98
128.11-128.20	6664.06	1.60	133.11-133.20	6924.06	2.30	138.11-138.20	7184.06	3.00
128.21-128.30	6669.26	1.61	133.21-133.30	6929.26	2.31	138.21-138.30	7189.26	3.01
128.31-128.40	6674.46	1.62	133.31-133.40	6934.46	2.32	138.31-138.40	7194.46	3.02
128.41-128.50	6679.66	1.64	133.41-133.50	6939.66	2.34	138.41-138.50	7199.66	3.04
128.51-128.60	6684.86	1.65	133.51-133.60	6944.86	2.35	138.51-138.60	7204.86	3.05
128.61-128.70	6690.06	1.67	133.61-133.70	6950.06	2.37	138.61-138.70	7210.06	3.07
128.71-128.80	6695.26	1.68	133.71-133.80	6955.26	2.38	138.71-138.80	7215.26	3.08
128.81-128.90	6700.46	1.69	133.81-133.90	6960.46	2.39	138.81-138.90	7220.46	3.09
128.91-129.00	6705.66	1.71	133.91-134.00	6965.66	2.41	138.91-139.00	7225.66	3.11
129.01-129.10	6710.86	1.72	134.01-134.10	6970.86	2.42	139.01-139.10	7230.86	3.12
129.11-129.20	6716.06	1.74	134.11-134.20	6976.06	2.44	139.11-139.20	7236.06	3.14
129.21-129.30	6721.26	1.75	134.21-134.30	6981.26	2.45	139.21-139.30	7241.26	3.15
129.31-129.40	6726.46	1.76	134.31-134.40	6986.46	2.46	139.31-139.40	7246.46	3.16
129.41-129.50	6731.66	1.78	134.41-134.50	6991.66	2.48	139.41-139.50	7251.66	3.18
129.51-129.60	6736.86	1.79	134.51-134.60	6996.86	2.49	139.51-139.60	7256.86	3.19
129.61-129.70	6742.06	1.81	134.61-134.70	7002.06	2.51	139.61-139.70	7262.06	3.21
129.71-129.80	6747.26	1.82	134.71-134.80	7007.26	2.52	139.71-139.80	7267.26	3.22
129.81-129.90	6752.46	1.83	134.81-134.90	7012.46	2.53	139.81-139.90	7272.46	3.23
129.91-130.00	6757.66	1.85	134.91-135.00	7017.66	2.55	139.91-140.00	7277.66	3.25
130.01-130.10	6762.86	1.86	135.01-135.10	7022.86	2.56	140.01-140.10	7282.86	3.26
130.11-130.20	6768.06	1.88	135.11-135.20	7028.06	2.58	140.11-140.20	7288.06	3.28
130.21-130.30	6773.26	1.89	135.21-135.30	7033.26	2.59	140.21-140.30	7293.26	3.29
130.31-130.40	6778.46	1.90	135.31-135.40	7038.46	2.60	140.31-140.40	7298.46	3.30
130.41-130.50	6783.66	1.92	135.41-135.50	7043.66	2.62	140.41-140.50	7303.66	3.32
130.51-130.60	6788.86	1.93	135.51-135.60	7048.86	2.63	140.51-140.60	7308.86	3.33

3 WEEKLIKS WEEKLY TABEL B TABLE B

T / TO R 140.60

Single persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
140.61-140.70	7314.06	3.35	152.51-152.75	7936.76	5.02
140.71-140.80	7319.26	3.36	152.76-153.00	7949.76	5.06
140.81-140.90	7324.46	3.37	153.01-153.25	7962.76	5.09
140.91-141.00	7329.66	3.39	153.26-153.50	7975.76	5.13
141.01-141.25	7338.76	3.41	153.51-153.75	7988.76	5.16
141.26-141.50	7351.76	3.45	153.76-154.00	8001.76	5.20
141.51-141.75	7364.76	3.48	154.01-154.25	8014.76	5.23
141.76-142.00	7377.76	3.52	154.26-154.50	8027.76	5.27
142.01-142.25	7390.76	3.55	154.51-154.75	8040.76	5.30
142.26-142.50	7403.76	3.59	154.76-155.00	8053.76	5.34
142.51-142.75	7416.76	3.62	155.01-155.25	8066.76	5.37
142.76-143.00	7429.76	3.66	155.26-155.50	8079.76	5.41
143.01-143.25	7442.76	3.69	155.51-155.75	8092.76	5.44
143.26-143.50	7455.76	3.73	155.76-156.00	8105.76	5.48
143.51-143.75	7468.76	3.76	156.01-156.25	8118.76	5.51
143.76-144.00	7481.76	3.80	156.26-156.50	8131.76	5.55
144.01-144.25	7494.76	3.83	156.51-156.75	8144.76	5.58
144.26-144.50	7507.76	3.87	156.76-157.00	8157.76	5.62
144.51-144.75	7520.76	3.90	157.01-157.25	8170.76	5.65
144.76-145.00	7533.76	3.94	157.26-157.50	8183.76	5.69
145.01-145.25	7546.76	3.97	157.51-157.75	8196.76	5.72
145.26-145.50	7559.76	4.01	157.76-158.00	8209.76	5.76
145.51-145.75	7572.76	4.04	158.01-158.25	8222.76	5.79
145.76-146.00	7585.76	4.08	158.26-158.50	8235.76	5.83
146.01-146.25	7598.76	4.11	158.51-158.75	8248.76	5.86
146.26-146.50	7611.76	4.15	158.76-159.00	8261.76	5.90
146.51-146.75	7624.76	4.18	159.01-159.25	8274.76	5.93
146.76-147.00	7637.76	4.22	159.26-159.50	8287.76	5.97
147.01-147.25	7650.76	4.25	159.51-159.75	8300.76	6.00
147.26-147.50	7663.76	4.29	159.76-160.00	8313.76	6.04
147.51-147.75	7676.76	4.32	160.01-160.50	8333.26	6.09
147.76-148.00	7689.76	4.36	160.51-161.00	8359.26	6.16
148.01-148.25	7702.76	4.39	161.01-161.50	8385.26	6.23
148.26-148.50	7715.76	4.43	161.51-162.00	8411.26	6.30
148.51-148.75	7728.76	4.46	162.01-162.50	8437.26	6.37
148.76-149.00	7741.76	4.50	162.51-163.00	8463.26	6.44
149.01-149.25	7754.76	4.53	163.01-163.50	8489.26	6.51
149.26-149.50	7767.76	4.57	163.51-164.00	8515.26	6.58
149.51-149.75	7780.76	4.60	164.01-164.50	8541.26	6.65
149.76-150.00	7793.76	4.64	164.51-165.00	8567.26	6.72
150.01-150.25	7806.76	4.67	165.01-165.50	8593.26	6.79
150.26-150.50	7819.76	4.71	165.51-166.00	8619.26	6.86
150.51-150.75	7832.76	4.74	166.01-166.50	8645.26	6.93
150.76-151.00	7845.76	4.78	166.51-167.00	8671.26	7.00
151.01-151.25	7858.76	4.81	167.01-167.50	8697.26	7.07
151.26-151.50	7871.76	4.85	167.51-168.00	8723.26	7.14
151.51-151.75	7884.76	4.88	168.01-168.50	8749.26	7.21
151.76-152.00	7897.76	4.92	168.51-169.00	8775.26	7.28
152.01-152.25	7910.76	4.95	169.01-169.50	8801.26	7.35
152.26-152.50	7923.76	4.99	169.51-170.00	8827.26	7.42

ONGETROUDE PERSONE NIE BO 60 NIE
SINGLE PERSONS NOT OVER 60

VAN / FROM R 140.61

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
170.01-170.50	8853.26	7.49	200.01-201.00	10426.26	11.81	250.01-251.00	13026.26	20.49
170.51-171.00	8879.26	7.56	201.01-202.00	10478.26	11.96	251.01-252.00	13078.26	20.70
171.01-171.50	8905.26	7.63	202.01-203.00	10530.26	12.11	252.01-253.00	13130.26	20.91
171.51-172.00	8931.26	7.70	203.01-204.00	10582.26	12.26	253.01-254.00	13182.26	21.12
172.01-172.50	8957.26	7.77	204.01-205.00	10634.26	12.41	254.01-255.00	13234.26	21.33
172.51-173.00	8983.26	7.84	205.01-206.00	10686.26	12.56	255.01-256.00	13286.26	21.54
173.01-173.50	9009.26	7.91	206.01-207.00	10738.26	12.71	256.01-257.00	13338.26	21.75
173.51-174.00	9035.26	7.98	207.01-208.00	10790.26	12.86	257.01-258.00	13390.26	21.96
174.01-174.50	9061.26	8.05	208.01-209.00	10842.26	13.01	258.01-259.00	13442.26	22.17
174.51-175.00	9087.26	8.12	209.01-210.00	10894.26	13.16	259.01-260.00	13494.26	22.38
175.01-175.50	9113.26	8.19	210.01-211.00	10946.26	13.31	260.01-261.00	13546.26	22.59
175.51-176.00	9139.26	8.26	211.01-212.00	10998.26	13.46	261.01-262.00	13598.26	22.80
176.01-176.50	9165.26	8.33	212.01-213.00	11050.26	13.63	262.01-263.00	13650.26	23.01
176.51-177.00	9191.26	8.40	213.01-214.00	11102.26	13.80	263.01-264.00	13702.26	23.22
177.01-177.50	9217.26	8.47	214.01-215.00	11154.26	13.97	264.01-265.00	13754.26	23.43
177.51-178.00	9243.26	8.54	215.01-216.00	11206.26	14.14	265.01-266.00	13806.26	23.64
178.01-178.50	9269.26	8.61	216.01-217.00	11258.26	14.31	266.01-267.00	13858.26	23.85
178.51-179.00	9295.26	8.68	217.01-218.00	11310.26	14.48	267.01-268.00	13910.26	24.06
179.01-179.50	9321.26	8.75	218.01-219.00	11362.26	14.65	268.01-269.00	13962.26	24.27
179.51-180.00	9347.26	8.82	219.01-220.00	11414.26	14.82	269.01-270.00	14014.26	24.49
180.01-180.50	9373.26	8.89	220.01-221.00	11466.26	14.99	270.01-271.00	14066.26	24.72
180.51-181.00	9399.26	8.96	221.01-222.00	11518.26	15.16	271.01-272.00	14118.26	24.95
181.01-181.50	9425.26	9.03	222.01-223.00	11570.26	15.33	272.01-273.00	14170.26	25.18
181.51-182.00	9451.26	9.10	223.01-224.00	11622.26	15.50	273.01-274.00	14222.26	25.41
182.01-182.50	9477.26	9.17	224.01-225.00	11674.26	15.67	274.01-275.00	14274.26	25.64
182.51-183.00	9503.26	9.24	225.01-226.00	11726.26	15.84	275.01-276.00	14326.26	25.87
183.01-183.50	9529.26	9.31	226.01-227.00	11778.26	16.01	276.01-277.00	14378.26	26.10
183.51-184.00	9555.26	9.38	227.01-228.00	11830.26	16.18	277.01-278.00	14430.26	26.33
184.01-184.50	9581.26	9.45	228.01-229.00	11882.26	16.35	278.01-279.00	14482.26	26.56
184.51-185.00	9607.26	9.52	229.01-230.00	11934.26	16.52	279.01-280.00	14534.26	26.79
185.01-185.50	9633.26	9.59	230.01-231.00	11986.26	16.69	280.01-281.00	14586.26	27.02
185.51-186.00	9659.26	9.66	231.01-232.00	12038.26	16.87	281.01-282.00	14638.26	27.25
186.01-186.50	9685.26	9.73	232.01-233.00	12090.26	17.06	282.01-283.00	14690.26	27.48
186.51-187.00	9711.26	9.80	233.01-234.00	12142.26	17.25	283.01-284.00	14742.26	27.71
187.01-187.50	9737.26	9.87	234.01-235.00	12194.26	17.44	284.01-285.00	14794.26	27.94
187.51-188.00	9763.26	9.94	235.01-236.00	12246.26	17.63	285.01-286.00	14846.26	28.17
188.01-188.50	9789.26	10.01	236.01-237.00	12298.26	17.82	286.01-287.00	14898.26	28.40
188.51-189.00	9815.26	10.08	237.01-238.00	12350.26	18.01	287.01-288.00	14950.26	28.63
189.01-189.50	9841.26	10.15	238.01-239.00	12402.26	18.20	288.01-289.00	15002.26	28.86
189.51-190.00	9867.26	10.22	239.01-240.00	12454.26	18.39	289.01-290.00	15054.26	29.11
190.01-191.00	9906.26	10.32	240.01-241.00	12506.26	18.58	290.01-291.00	15106.26	29.36
191.01-192.00	9958.26	10.46	241.01-242.00	12558.26	18.77	291.01-292.00	15158.26	29.61
192.01-193.00	10010.26	10.61	242.01-243.00	12610.26	18.96	292.01-293.00	15210.26	29.86
193.01-194.00	10062.26	10.76	243.01-244.00	12662.26	19.15	293.01-294.00	15262.26	30.11
194.01-195.00	10114.26	10.91	244.01-245.00	12714.26	19.34	294.01-295.00	15314.26	30.36
195.01-196.00	10166.26	11.06	245.01-246.00	12766.26	19.53	295.01-296.00	15366.26	30.61
196.01-197.00	10218.26	11.21	246.01-247.00	12818.26	19.72	296.01-297.00	15418.26	30.86
197.01-198.00	10270.26	11.36	247.01-248.00	12870.26	19.91	297.01-298.00	15470.26	31.11
198.01-199.00	10322.26	11.51	248.01-249.00	12922.26	20.10	298.01-299.00	15522.26	31.36
199.01-200.00	10374.26	11.66	249.01-250.00	12974.26	20.29	299.01-300.00	15574.26	31.61

4 WEEKLIKS / WEEKLY TABEL B / TABLE B

TOT / TO R 300.00

Married persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVALENT ANNUAL EQUIVALENT R	TOTALE BELASTING WAT		
		GET+0 / MAR+0 R	GET+1 / MAR+1 R	GET+2 / MAR+2 R
0,01 171,71	8927,36	0,00	0,00	0,00
171,72 - 171,78	8931,00	0,01	0,00	0,00
171,79 - 171,85	8934,64	0,02	0,00	0,00
171,86 - 171,92	8938,28	0,03	0,00	0,00
171,93 - 171,99	8941,92	0,04	0,00	0,00
172,00 - 172,06	8945,56	0,05	0,00	0,00
172,07 - 172,13	8949,20	0,06	0,00	0,00
172,14 - 172,20	8952,84	0,07	0,00	0,00
172,21 - 172,27	8956,48	0,08	0,00	0,00
172,28 - 172,35	8960,38	0,09	0,00	0,00
172,36 - 172,43	8964,54	0,10	0,00	0,00
172,44 - 172,51	8968,70	0,11	0,00	0,00
172,52 - 172,59	8972,86	0,12	0,00	0,00
172,60 - 172,67	8977,02	0,13	0,00	0,00
172,68 - 172,75	8981,18	0,14	0,00	0,00
172,76 - 172,83	8985,34	0,15	0,00	0,00
172,84 - 172,91	8989,50	0,16	0,00	0,00
172,92 - 172,99	8993,66	0,18	0,00	0,00
173,00 - 173,14	8999,64	0,19	0,00	0,00
173,15 - 173,29	9007,44	0,21	0,00	0,00
173,30 - 173,44	9015,24	0,23	0,00	0,00
173,45 - 173,59	9023,04	0,25	0,00	0,00
173,60 - 173,74	9030,84	0,28	0,00	0,00
173,75 - 173,89	9038,64	0,30	0,00	0,00
173,90 - 174,04	9046,44	0,32	0,00	0,00
174,05 - 174,19	9054,24	0,34	0,00	0,00
174,20 - 174,34	9062,04	0,36	0,00	0,00
174,35 - 174,49	9069,84	0,38	0,00	0,00
174,50 - 174,64	9077,64	0,40	0,00	0,00
174,65 - 174,79	9085,44	0,42	0,00	0,00
174,80 - 174,94	9093,24	0,44	0,00	0,00
174,95 - 175,09	9101,04	0,46	0,00	0,00
175,10 - 175,24	9108,84	0,49	0,00	0,00
175,25 - 175,39	9116,64	0,51	0,00	0,00
175,40 - 175,54	9124,44	0,53	0,00	0,00
175,55 - 175,69	9132,24	0,55	0,00	0,00
175,70 - 175,84	9140,04	0,57	0,00	0,00
175,85 - 175,99	9147,84	0,59	0,00	0,00
176,00 - 176,24	9158,24	0,62	0,00	0,00
176,25 - 176,49	9171,24	0,65	0,00	0,00
176,50 - 176,74	9184,24	0,69	0,00	0,00
176,75 - 176,99	9197,24	0,72	0,00	0,00
177,00 - 177,24	9210,24	0,76	0,00	0,00
177,25 - 177,49	9223,24	0,79	0,00	0,00
177,50 - 177,74	9236,24	0,83	0,00	0,00
177,75 - 177,99	9249,24	0,86	0,00	0,00
178,00 - 178,24	9262,24	0,90	0,00	0,00
178,25 - 178,49	9275,24	0,93	0,00	0,00
178,50 - 178,74	9288,24	0,97	0,00	0,00
178,75 - 178,99	9301,24	1,00	0,00	0,00

GETROUDE PERSONE NIE BO 60 NIE
MARRIED PERSONS NOT OVER 60

VAN / FROM R 0,01

AFGETREK MOET WORD / TOTAL TAX TO BE DEDUCTED

GET+3 / MAR+3 R	GET+4 / MAR+4 R	GET+5 / MAR+5 R	GET+6 / MAR+6 R	GET+7 / MAR+7 R	GET+8 / MAR+8 R	GET+9 / MAR+9 R
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00

75 WEEKLIKS TABEL N
WEEKLY TABLE N

TOT / TO R 178,99

Married persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVALENT ANNUAL EQUIVALENT R	TOTALE BELASTING WAT		
		GET+0 / MAR+0 R	GET+1 / MAR+1 R	GET+2 / MAR+2 R
179,00 - 179,24	9314,24	1,04	0,00	0,00
179,25 - 179,49	9327,24	1,07	0,00	0,00
179,50 - 179,74	9340,24	1,11	0,00	0,00
179,75 - 179,99	9353,24	1,14	0,00	0,00
180,00 - 180,24	9366,24	1,18	0,00	0,00
180,25 - 180,49	9379,24	1,21	0,00	0,00
180,50 - 180,74	9392,24	1,25	0,00	0,00
180,75 - 180,99	9405,24	1,28	0,00	0,00
181,00 - 181,24	9418,24	1,32	0,00	0,00
181,25 - 181,49	9431,24	1,35	0,00	0,00
181,50 - 181,74	9444,24	1,39	0,00	0,00
181,75 - 181,99	9457,24	1,42	0,00	0,00
182,00 - 182,24	9470,24	1,46	0,00	0,00
182,25 - 182,49	9483,24	1,49	0,00	0,00
182,50 - 182,74	9496,24	1,53	0,00	0,00
182,75 - 182,99	9509,24	1,56	0,00	0,00
183,00 - 183,24	9522,24	1,60	0,00	0,00
183,25 - 183,49	9535,24	1,63	0,00	0,00
183,50 - 183,74	9548,24	1,67	0,00	0,00
183,75 - 183,99	9561,24	1,70	0,00	0,00
184,00 - 184,24	9574,24	1,74	0,00	0,00
184,25 - 184,49	9587,24	1,77	0,00	0,00
184,50 - 184,74	9600,24	1,81	0,00	0,00
184,75 - 184,99	9613,24	1,84	0,00	0,00
185,00 - 185,49	9632,74	1,90	0,00	0,00
185,50 - 185,99	9658,74	1,97	0,04	0,00
186,00 - 186,49	9684,74	2,04	0,11	0,00
186,50 - 186,99	9710,74	2,11	0,18	0,00
187,00 - 187,49	9736,74	2,18	0,25	0,00
187,50 - 187,99	9762,74	2,25	0,32	0,00
188,00 - 188,49	9788,74	2,32	0,39	0,00
188,50 - 188,99	9814,74	2,39	0,46	0,00
189,00 - 189,49	9840,74	2,46	0,53	0,00
189,50 - 189,99	9866,74	2,53	0,60	0,00
190,00 - 190,49	9892,74	2,60	0,67	0,00
190,50 - 190,99	9918,74	2,67	0,74	0,00
191,00 - 191,49	9944,74	2,74	0,81	0,00
191,50 - 191,99	9970,74	2,81	0,88	0,00
192,00 - 192,49	9996,74	2,88	0,95	0,00
192,50 - 192,99	10022,74	2,95	1,02	0,00
193,00 - 193,49	10048,74	3,02	1,09	0,00
193,50 - 193,99	10074,74	3,09	1,16	0,00
194,00 - 194,49	10100,74	3,16	1,23	0,00
194,50 - 194,99	10126,74	3,23	1,30	0,00
195,00 - 195,49	10152,74	3,30	1,37	0,00
195,50 - 195,99	10178,74	3,37	1,44	0,00
196,00 - 196,49	10204,74	3,44	1,51	0,00
196,50 - 196,99	10230,74	3,51	1,58	0,00
197,00 - 197,49	10256,74	3,58	1,65	0,00
197,50 - 197,99	10282,74	3,65	1,72	0,00

GETROUDE PERSONE NIE BO 60 NIE
MARRIED PERSONS NOT OVER 60

VAN / FROM R 179,00

A F G E T R E K   M O E T   W O R D   /   T O T A L   T A X   T O   B E   D E D U C T E D

GET+3 / MAR+3 R	GET+4 / MAR+4 R	GET+5 / MAR+5 R	GET+6 / MAR+6 R	GET+7 / MAR+7 R	GET+8 / MAR+8 R	GET+9 / MAR+9 R
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00

76 WEEKLIKS TABEL N
WEEKLY TABLE N

TOT / TO R 197,99

Married persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVALENT ANNUAL EQUIVALENT R	TOTALE BELASTING WAT		
		GET+0 / MAR+0 R	GET+1 / MAR+1 R	GET+2 / MAR+2 R
198,00 - 198,49	10308,74	3,72	1,79	0,00
198,50 - 198,99	10334,74	3,79	1,86	0,00
199,00 - 199,49	10360,74	3,86	1,93	0,01
199,50 - 199,99	10386,74	3,93	2,00	0,08
200,00 - 200,99	10425,74	4,03	2,11	0,18
201,00 - 201,99	10477,74	4,17	2,25	0,32
202,00 - 202,99	10529,74	4,31	2,39	0,46
203,00 - 203,99	10581,74	4,45	2,53	0,60
204,00 - 204,99	10633,74	4,59	2,67	0,74
205,00 - 205,99	10685,74	4,73	2,81	0,88
206,00 - 206,99	10737,74	4,87	2,95	1,02
207,00 - 207,99	10789,74	5,01	3,09	1,16
208,00 - 208,99	10841,74	5,15	3,23	1,30
209,00 - 209,99	10893,74	5,29	3,37	1,44
210,00 - 210,99	10945,74	5,43	3,51	1,58
211,00 - 211,99	10997,74	5,57	3,65	1,72
212,00 - 212,99	11049,74	5,71	3,79	1,86
213,00 - 213,99	11101,74	5,85	3,93	2,00
214,00 - 214,99	11153,74	5,99	4,07	2,14
215,00 - 215,99	11205,74	6,13	4,21	2,28
216,00 - 216,99	11257,74	6,27	4,35	2,42
217,00 - 217,99	11309,74	6,41	4,49	2,56
218,00 - 218,99	11361,74	6,55	4,63	2,70
219,00 - 219,99	11413,74	6,69	4,77	2,84
220,00 - 220,99	11465,74	6,83	4,91	2,98
221,00 - 221,99	11517,74	6,97	5,05	3,12
222,00 - 222,99	11569,74	7,11	5,19	3,26
223,00 - 223,99	11621,74	7,25	5,33	3,40
224,00 - 224,99	11673,74	7,39	5,47	3,54
225,00 - 225,99	11725,74	7,53	5,61	3,68
226,00 - 226,99	11777,74	7,67	5,75	3,82
227,00 - 227,99	11829,74	7,81	5,89	3,96
228,00 - 228,99	11881,74	7,95	6,03	4,10
229,00 - 229,99	11933,74	8,09	6,17	4,24
230,00 - 230,99	11985,74	8,23	6,31	4,38
231,00 - 231,99	12037,74	8,38	6,46	4,53
232,00 - 232,99	12089,74	8,53	6,61	4,68
233,00 - 233,99	12141,74	8,68	6,76	4,83
234,00 - 234,99	12193,74	8,83	6,91	4,98
235,00 - 235,99	12245,74	8,98	7,06	5,13
236,00 - 236,99	12297,74	9,13	7,21	5,28
237,00 - 237,99	12349,74	9,28	7,36	5,43
238,00 - 238,99	12401,74	9,43	7,51	5,58
239,00 - 239,99	12453,74	9,58	7,66	5,73
240,00 - 241,24	12512,24	9,75	7,82	5,90
241,25 - 242,49	12577,24	9,93	8,01	6,09
242,50 - 243,74	12642,24	10,12	8,20	6,28
243,75 - 244,99	12707,24	10,31	8,39	6,46
245,00 - 246,24	12772,24	10,50	8,57	6,65
246,25 - 247,49	12837,24	10,68	8,76	6,84

GETROUDE PERSONE NIE BO 60 NIE
MARRIED PERSONS NOT OVER 60

VAN / FROM R 198,00

AFGETREK MOET WORD / TOTAL TAX TO BE DEDUCTED						
GET+3 / MAR+3 R	GET+4 / MAR+4 R	GET+5 / MAR+5 R	GET+6 / MAR+6 R	GET+7 / MAR+7 R	GET+8 / MAR+8 R	GET+9 / MAR+9 R
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,00	0,00	0,00	0,00	0,00	0,00	0,00
0,08	0,00	0,00	0,00	0,00	0,00	0,00
0,22	0,00	0,00	0,00	0,00	0,00	0,00
0,36	0,00	0,00	0,00	0,00	0,00	0,00
0,50	0,00	0,00	0,00	0,00	0,00	0,00
0,64	0,00	0,00	0,00	0,00	0,00	0,00
0,78	0,00	0,00	0,00	0,00	0,00	0,00
0,92	0,00	0,00	0,00	0,00	0,00	0,00
1,06	0,00	0,00	0,00	0,00	0,00	0,00
1,20	0,00	0,00	0,00	0,00	0,00	0,00
1,34	0,00	0,00	0,00	0,00	0,00	0,00
1,48	0,00	0,00	0,00	0,00	0,00	0,00
1,62	0,00	0,00	0,00	0,00	0,00	0,00
1,76	0,00	0,00	0,00	0,00	0,00	0,00
1,90	0,00	0,00	0,00	0,00	0,00	0,00
2,04	0,12	0,00	0,00	0,00	0,00	0,00
2,18	0,26	0,00	0,00	0,00	0,00	0,00
2,32	0,40	0,00	0,00	0,00	0,00	0,00
2,46	0,54	0,00	0,00	0,00	0,00	0,00
2,61	0,69	0,00	0,00	0,00	0,00	0,00
2,76	0,84	0,00	0,00	0,00	0,00	0,00
2,91	0,99	0,00	0,00	0,00	0,00	0,00
3,06	1,14	0,00	0,00	0,00	0,00	0,00
3,21	1,29	0,00	0,00	0,00	0,00	0,00
3,36	1,44	0,00	0,00	0,00	0,00	0,00
3,51	1,59	0,00	0,00	0,00	0,00	0,00
3,66	1,74	0,00	0,00	0,00	0,00	0,00
3,81	1,89	0,00	0,00	0,00	0,00	0,00
3,98	2,05	0,13	0,00	0,00	0,00	0,00
4,17	2,24	0,32	0,00	0,00	0,00	0,00
4,35	2,43	0,51	0,00	0,00	0,00	0,00
4,54	2,62	0,69	0,00	0,00	0,00	0,00
4,73	2,80	0,88	0,00	0,00	0,00	0,00
4,92	2,99	1,07	0,00	0,00	0,00	0,00

77 WEEKLIKS TABEL N
WEEKLY TABLE N

TOT / TO R 247,49

Married persons under 60

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVALENT ANNUAL EQUIVALENT R	TOTALE BELASTING WAT		
		GET+0 / MAR+0 R	GET+1 / MAR+1 R	GET+2 / MAR+2 R
247,50 - 248,74	12902,24	10,87	8,95	7,03
248,75 - 249,99	12967,24	11,06	9,14	7,21
250,00 - 251,24	13032,24	11,26	9,34	7,41
251,25 - 252,49	13097,24	11,47	9,55	7,63
252,50 - 253,74	13162,24	11,68	9,76	7,84
253,75 - 254,99	13227,24	11,90	9,97	8,05
255,00 - 256,24	13292,24	12,11	10,19	8,26
256,25 - 257,49	13357,24	12,32	10,40	8,48
257,50 - 258,74	13422,24	12,53	10,61	8,69
258,75 - 259,99	13487,24	12,75	10,82	8,90
260,00 - 261,24	13552,24	12,96	11,04	9,11
261,25 - 262,49	13617,24	13,17	11,25	9,33
262,50 - 263,74	13682,24	13,38	11,46	9,54
263,75 - 264,99	13747,24	13,60	11,67	9,75
265,00 - 266,24	13812,24	13,81	11,89	9,96
266,25 - 267,49	13877,24	14,02	12,10	10,18
267,50 - 268,74	13942,24	14,23	12,31	10,39
268,75 - 269,99	14007,24	14,45	12,53	10,60
270,00 - 271,49	14078,74	14,71	12,79	10,86
271,50 - 272,99	14156,74	15,00	13,07	11,15
273,00 - 274,49	14234,74	15,28	13,36	11,43
274,50 - 275,99	14312,74	15,57	13,64	11,72
276,00 - 277,49	14390,74	15,85	13,93	12,00
277,50 - 278,99	14468,74	16,14	14,21	12,29
279,00 - 280,49	14546,74	16,42	14,50	12,57
280,50 - 281,99	14624,74	16,71	14,78	12,86
282,00 - 283,49	14702,74	16,99	15,07	13,14
283,50 - 284,99	14780,74	17,28	15,35	13,43
285,00 - 286,49	14858,74	17,56	15,64	13,71
286,50 - 287,99	14936,74	17,85	15,92	14,00
288,00 - 289,49	15014,74	18,14	16,21	14,29
289,50 - 290,99	15092,74	18,45	16,53	14,61
291,00 - 292,49	15170,74	18,77	16,84	14,92
292,50 - 293,99	15248,74	19,08	17,16	15,24
294,00 - 295,49	15326,74	19,40	17,47	15,55
295,50 - 296,99	15404,74	19,71	17,79	15,87
297,00 - 298,49	15482,74	20,03	18,10	16,18
298,50 - 299,99	15560,74	20,34	18,42	16,50
300,00 - 301,99	15651,74	20,71	18,79	16,86
302,00 - 303,99	15755,74	21,13	19,21	17,28
304,00 - 305,99	15859,74	21,55	19,63	17,70
306,00 - 307,99	15963,74	21,97	20,05	18,12
308,00 - 309,99	16067,74	22,42	20,49	18,57
310,00 - 311,99	16171,74	22,88	20,95	19,03
312,00 - 313,99	16275,74	23,34	21,41	19,49
314,00 - 315,99	16379,74	23,80	21,87	19,95
316,00 - 317,99	16483,74	24,26	22,33	20,41
318,00 - 319,99	16587,74	24,72	22,79	20,87
320,00 - 321,99	16691,74	25,18	23,25	21,33
322,00 - 323,99	16795,74	25,64	23,71	21,79

GETROUDE PERSONE NIE 00 60 NIE
MARRIED PERSONS NOT OVER 60

VAN / FROM R 247,50

AFGETREK MOET WORD / TOTAL TAX TO BE DEDUCTED						
GET+3 / MAR+3 R	GET+4 / MAR+4 R	GET+5 / MAR+5 R	GET+6 / MAR+6 R	GET+7 / MAR+7 R	GET+8 / MAR+8 R	GET+9 / MAR+9 R
5,10	3,18	1,26	0,00	0,00	0,00	0,00
5,29	3,37	1,44	0,00	0,00	0,00	0,00
5,49	3,57	1,64	0,00	0,00	0,00	0,00
5,70	3,78	1,86	0,00	0,00	0,00	0,00
5,92	3,99	2,07	0,00	0,00	0,00	0,00
6,13	4,20	2,28	0,00	0,00	0,00	0,00
6,34	4,42	2,49	0,00	0,00	0,00	0,00
6,55	4,63	2,71	0,00	0,00	0,00	0,00
6,77	4,84	2,92	0,03	0,00	0,00	0,00
6,98	5,05	3,13	0,25	0,00	0,00	0,00
7,19	5,27	3,34	0,46	0,00	0,00	0,00
7,40	5,48	3,56	0,67	0,00	0,00	0,00
7,62	5,69	3,77	0,88	0,00	0,00	0,00
7,83	5,90	3,98	1,10	0,00	0,00	0,00
8,04	6,12	4,19	1,31	0,00	0,00	0,00
8,25	6,33	4,41	1,52	0,00	0,00	0,00
8,47	6,54	4,62	1,73	0,00	0,00	0,00
8,68	6,76	4,83	1,95	0,00	0,00	0,00
8,94	7,02	5,10	2,21	0,00	0,00	0,00
9,23	7,30	5,38	2,50	0,00	0,00	0,00
9,51	7,59	5,67	2,78	0,00	0,00	0,00
9,80	7,87	5,95	3,07	0,18	0,00	0,00
10,08	8,16	6,24	3,35	0,47	0,00	0,00
10,37	8,44	6,52	3,64	0,75	0,00	0,00
10,65	8,73	6,81	3,92	1,04	0,00	0,00
10,94	9,01	7,09	4,21	1,32	0,00	0,00
11,22	9,30	7,38	4,49	1,61	0,00	0,00
11,51	9,58	7,66	4,78	1,89	0,00	0,00
11,79	9,87	7,95	5,06	2,18	0,00	0,00
12,08	10,15	8,23	5,35	2,46	0,00	0,00
12,37	10,44	8,52	5,64	2,75	0,00	0,00
12,68	10,76	8,84	5,95	3,07	0,18	0,00
13,00	11,07	9,15	6,27	3,38	0,50	0,00
13,31	11,39	9,47	6,58	3,70	0,81	0,00
13,63	11,70	9,78	6,90	4,01	1,13	0,00
13,94	12,02	10,10	7,21	4,33	1,44	0,00
14,26	12,33	10,41	7,53	4,64	1,76	0,00
14,57	12,65	10,73	7,84	4,96	2,07	0,00
14,94	13,02	11,09	8,21	5,32	2,44	0,00
15,36	13,44	11,51	8,63	5,74	2,86	0,00
15,78	13,86	11,93	9,05	6,16	3,28	0,40
16,20	14,28	12,35	9,47	6,58	3,70	0,82
16,65	14,72	12,80	9,92	7,03	4,15	1,26
17,11	15,18	13,26	10,38	7,49	4,61	1,72
17,57	15,64	13,72	10,84	7,95	5,07	2,18
18,03	16,10	14,18	11,30	8,41	5,53	2,64
18,49	16,56	14,64	11,76	8,87	5,99	3,10
18,95	17,02	15,10	12,22	9,33	6,45	3,56
19,41	17,48	15,56	12,68	9,79	6,91	4,02
19,87	17,94	16,02	13,14	10,25	7,37	4,48

78 WEEKLIKS / WEEKLY TABEL / TABLE N

TOT / TO R 323,99

Married women

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
0.01-82.69	4300.00	0.00	85.10-85.24	4428.84	0.62
82.70-82.73	4301.18	0.01	85.25-85.39	4436.64	0.66
82.74-82.77	4303.26	0.02	85.40-85.54	4444.44	0.69
82.78-82.81	4305.34	0.03	85.55-85.69	4452.24	0.73
82.82-82.85	4307.42	0.04	85.70-85.84	4460.04	0.77
82.86-82.89	4309.50	0.05	85.85-85.99	4467.84	0.81
82.90-82.93	4311.58	0.06	86.00-86.14	4475.64	0.84
82.94-82.97	4313.66	0.07	86.15-86.29	4483.44	0.88
82.98-83.01	4315.74	0.08	86.30-86.44	4491.24	0.92
83.02-83.05	4317.82	0.09	86.45-86.59	4499.04	0.96
83.06-83.09	4319.90	0.10	86.60-86.74	4506.84	0.99
83.10-83.13	4321.98	0.11	86.75-86.89	4514.64	1.03
83.14-83.17	4324.06	0.12	86.90-87.04	4522.44	1.07
83.18-83.21	4326.14	0.13	87.05-87.19	4530.24	1.11
83.22-83.25	4328.22	0.14	87.20-87.34	4538.04	1.14
83.26-83.29	4330.30	0.15	87.35-87.49	4545.84	1.18
83.30-83.33	4332.38	0.16	87.50-87.64	4553.64	1.22
83.34-83.37	4334.46	0.17	87.65-87.79	4561.44	1.26
83.38-83.41	4336.54	0.18	87.80-87.94	4569.24	1.29
83.42-83.45	4338.62	0.19	87.95-88.09	4577.04	1.33
83.46-83.49	4340.70	0.20	88.10-88.24	4584.84	1.37
83.50-83.53	4342.78	0.21	88.25-88.39	4592.64	1.41
83.54-83.57	4344.86	0.22	88.40-88.54	4600.44	1.44
83.58-83.61	4346.94	0.23	88.55-88.69	4608.24	1.48
83.62-83.65	4349.02	0.24	88.70-88.84	4616.04	1.52
83.66-83.69	4351.10	0.25	88.85-88.99	4623.84	1.56
83.70-83.73	4353.18	0.26	89.00-89.14	4631.64	1.59
83.74-83.77	4355.26	0.27	89.15-89.29	4639.44	1.63
83.78-83.81	4357.34	0.28	89.30-89.44	4647.24	1.67
83.82-83.85	4359.42	0.29	89.45-89.59	4655.04	1.71
83.86-83.89	4361.50	0.30	89.60-89.74	4662.84	1.74
83.90-83.93	4363.58	0.31	89.75-89.89	4670.64	1.78
83.94-83.97	4365.66	0.32	89.90-90.04	4678.44	1.82
83.98-84.01	4367.74	0.33	90.05-90.19	4686.24	1.86
84.02-84.05	4369.82	0.34	90.20-90.34	4694.04	1.89
84.06-84.09	4371.90	0.35	90.35-90.49	4701.84	1.93
84.10-84.13	4373.98	0.36	90.50-90.64	4709.64	1.97
84.14-84.17	4376.06	0.37	90.65-90.79	4717.44	2.01
84.18-84.21	4378.14	0.38	90.80-90.94	4725.24	2.04
84.22-84.25	4380.22	0.39	90.95-91.09	4733.04	2.08
84.26-84.29	4382.30	0.40	91.10-91.24	4740.84	2.12
84.30-84.33	4384.38	0.41	91.25-91.39	4748.64	2.16
84.34-84.37	4386.46	0.42	91.40-91.54	4756.44	2.19
84.38-84.41	4388.54	0.43	91.55-91.69	4764.24	2.23
84.42-84.45	4390.62	0.44	91.70-91.84	4772.04	2.27
84.46-84.49	4392.70	0.45	91.85-91.99	4779.84	2.31
84.50-84.64	4397.64	0.47	92.00-92.49	4796.74	2.39
84.65-84.79	4405.44	0.51	92.50-92.99	4822.74	2.51
84.80-84.94	4413.24	0.54	93.00-93.49	4848.74	2.64
84.95-85.09	4421.04	0.58	93.50-93.99	4874.74	2.76

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELASTING TAX R
94.00-94.49	4900.74	2.89	139.00-139.99	7253.74	14.20	189.00-189.99	9853.74	26.70
94.50-94.99	4926.74	3.01	140.00-140.99	7305.74	14.45	190.00-190.99	9905.74	26.95
95.00-95.49	4952.74	3.14	141.00-141.99	7357.74	14.70	191.00-191.99	9957.74	27.20
95.50-95.99	4978.74	3.26	142.00-142.99	7409.74	14.95	192.00-192.99	10009.74	27.45
96.00-96.49	5004.74	3.39	143.00-143.99	7461.74	15.20	193.00-193.99	10061.74	27.70
96.50-96.99	5030.74	3.51	144.00-144.99	7513.74	15.45	194.00-194.99	10113.74	27.95
97.00-97.49	5056.74	3.64	145.00-145.99	7565.74	15.70	195.00-195.99	10165.74	28.20
97.50-97.99	5082.74	3.76	146.00-146.99	7617.74	15.95	196.00-196.99	10217.74	28.45
98.00-98.49	5108.74	3.89	147.00-147.99	7669.74	16.20	197.00-197.99	10269.74	28.70
98.50-98.99	5134.74	4.01	148.00-148.99	7721.74	16.45	198.00-198.99	10321.74	28.95
99.00-99.99	5173.74	4.20	149.00-149.99	7773.74	16.70	199.00-199.99	10373.74	29.20
100.00-100.99	5225.74	4.45	150.00-150.99	7825.74	16.95	200.00-201.99	10451.74	29.58
101.00-101.99	5277.74	4.70	151.00-151.99	7877.74	17.20	202.00-203.99	10555.74	30.08
102.00-102.99	5329.74	4.95	152.00-152.99	7929.74	17.45	204.00-205.99	10659.74	30.58
103.00-103.99	5381.74	5.20	153.00-153.99	7981.74	17.70	206.00-207.99	10763.74	31.08
104.00-104.99	5433.74	5.45	154.00-154.99	8033.74	17.95	208.00-209.99	10867.74	31.58
105.00-105.99	5485.74	5.70	155.00-155.99	8085.74	18.20	210.00-211.99	10971.74	32.08
106.00-106.99	5537.74	5.95	156.00-156.99	8137.74	18.45	212.00-213.99	11075.74	32.58
107.00-107.99	5589.74	6.20	157.00-157.99	8189.74	18.70	214.00-215.99	11179.74	33.08
108.00-108.99	5641.74	6.45	158.00-158.99	8241.74	18.95	216.00-217.99	11283.74	33.58
109.00-109.99	5693.74	6.70	159.00-159.99	8293.74	19.20	218.00-219.99	11387.74	34.08
110.00-110.99	5745.74	6.95	160.00-160.99	8345.74	19.45	220.00-221.99	11491.74	34.58
111.00-111.99	5797.74	7.20	161.00-161.99	8397.74	19.70	222.00-223.99	11595.74	35.08
112.00-112.99	5849.74	7.45	162.00-162.99	8449.74	19.95	224.00-225.99	11699.74	35.58
113.00-113.99	5901.74	7.70	163.00-163.99	8501.74	20.20	226.00-227.99	11803.74	36.08
114.00-114.99	5953.74	7.95	164.00-164.99	8553.74	20.45	228.00-229.99	11907.74	36.58
115.00-115.99	6005.74	8.20	165.00-165.99	8605.74	20.70	230.00-231.99	12011.74	37.08
116.00-116.99	6057.74	8.45	166.00-166.99	8657.74	20.95	232.00-233.99	12115.74	37.58
117.00-117.99	6109.74	8.70	167.00-167.99	8709.74	21.20	234.00-235.99	12219.74	38.08
118.00-118.99	6161.74	8.95	168.00-168.99	8761.74	21.45	236.00-237.99	12323.74	38.58
119.00-119.99	6213.74	9.20	169.00-169.99	8813.74	21.70	238.00-239.99	12427.74	39.08
120.00-120.99	6265.74	9.45	170.00-170.99	8865.74	21.95	240.00-241.99	12531.74	39.58
121.00-121.99	6317.74	9.70	171.00-171.99	8917.74	22.20	242.00-243.99	12635.74	40.08
122.00-122.99	6369.74	9.95	172.00-172.99	8969.74	22.45	244.00-245.99	12739.74	40.58
123.00-123.99	6421.74	10.20	173.00-173.99	9021.74	22.70	246.00-247.99	12843.74	41.08
124.00-124.99	6473.74	10.45	174.00-174.99	9073.74	22.95	248.00-249.99	12947.74	41.58
125.00-125.99	6525.74	10.70	175.00-175.99	9125.74	23.20	250.00-251.99	13051.74	42.08
126.00-126.99	6577.74	10.95	176.00-176.99	9177.74	23.45	252.00-253.99	13155.74	42.58
127.00-127.99	6629.74	11.20	177.00-177.99	9229.74	23.70	254.00-255.99	13259.74	43.08
128.00-128.99	6681.74	11.45	178.00-178.99	9281.74	23.95	256.00-257.99	13363.74	43.58
129.00-129.99	6733.74	11.70	179.00-179.99	9333.74	24.20	258.00-259.99	13467.74	44.08
130.00-130.99	6785.74	11.95	180.00-180.99	9385.74	24.45	260.00-261.99	13571.74	44.58
131.00-131.99	6837.74	12.20	181.00-181.99	9437.74	24.70	262.00-263.99	13675.74	45.08
132.00-132.99	6889.74	12.45	182.00-182.99	9489.74	24.95	264.00-265.99	13779.74	45.58
133.00-133.99	6941.74	12.70	183.00-183.99	9541.74	25.20	266.00-267.99	13883.74	46.08
134.00-134.99	6993.74	12.95	184.00-184.99	9593.74	25.45	268.00-269.99	13987.74	46.58
135.00-135.99	7045.74	13.20	185.00-185.99	9645.74	25.70	270.00-271.99	14091.74	47.08
136.00-136.99	7097.74	13.45	186.00-186.99	9697.74	25.95	272.00-273.99	14195.74	47.58
137.00-137.99	7149.74	13.70	187.00-187.99	9749.74	26.20	274.00-275.99	14299.74	48.08
138.00-138.99	7201.74	13.95	188.00-188.99	9801.74	26.45	276.00-277.99	14403.74	48.58

Married women

BESOLDIGING / REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R	BESOLDIGING / REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R	BESOLDIGING / REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R
108.01-108.25	33736.56	26.01	120.51-120.75	37636.56	30.37	141.01-141.50	44071.56	38.05
108.26-108.50	33814.56	26.10	120.76-121.00	37714.56	30.46	141.51-142.00	44227.56	38.24
108.51-108.75	33892.56	26.18	121.01-121.25	37792.56	30.55	142.01-142.50	44383.56	38.43
108.76-109.00	33970.56	26.27	121.26-121.50	37870.56	30.64	142.51-143.00	44539.56	38.62
109.01-109.25	34048.56	26.35	121.51-121.75	37948.56	30.73	143.01-143.50	44695.56	38.81
109.26-109.50	34126.56	26.44	121.76-122.00	38026.56	30.82	143.51-144.00	44851.56	39.00
109.51-109.75	34204.56	26.52	122.01-122.25	38104.56	30.91	144.01-144.50	45007.56	39.19
109.76-110.00	34282.56	26.61	122.26-122.50	38182.56	31.00	144.51-145.00	45163.56	39.38
110.01-110.25	34360.56	26.69	122.51-122.75	38260.56	31.09	145.01-145.50	45319.56	39.57
110.26-110.50	34438.56	26.78	122.76-123.00	38338.56	31.18	145.51-146.00	45475.56	39.76
110.51-110.75	34516.56	26.86	123.01-123.25	38416.56	31.27	146.01-146.50	45631.56	39.95
110.76-111.00	34594.56	26.95	123.26-123.50	38494.56	31.36	146.51-147.00	45787.56	40.14
111.01-111.25	34672.56	27.03	123.51-123.75	38572.56	31.45	147.01-147.50	45943.56	40.33
111.26-111.50	34750.56	27.12	123.76-124.00	38650.56	31.54	147.51-148.00	46099.56	40.52
111.51-111.75	34828.56	27.20	124.01-124.25	38728.56	31.63	148.01-148.50	46255.56	40.71
111.76-112.00	34906.56	27.29	124.26-124.50	38806.56	31.72	148.51-149.00	46411.56	40.90
112.01-112.25	34984.56	27.37	124.51-124.75	38884.56	31.81	149.01-149.50	46567.56	41.09
112.26-112.50	35062.56	27.46	124.76-125.00	38962.56	31.90	149.51-150.00	46723.56	41.28
112.51-112.75	35140.56	27.54	125.01-125.50	39079.56	32.03	150.01-150.50	46879.56	41.47
112.76-113.00	35218.56	27.63	125.51-126.00	39235.56	32.21	150.51-151.00	47035.56	41.66
113.01-113.25	35296.56	27.71	126.01-126.50	39391.56	32.39	151.01-151.50	47191.56	41.85
113.26-113.50	35374.56	27.80	126.51-127.00	39547.56	32.57	151.51-152.00	47347.56	42.04
113.51-113.75	35452.56	27.88	127.01-127.50	39703.56	32.75	152.01-152.50	47503.56	42.23
113.76-114.00	35530.56	27.97	127.51-128.00	39859.56	32.93	152.51-153.00	47659.56	42.42
114.01-114.25	35608.56	28.05	128.01-128.50	40015.56	33.11	153.01-153.50	47815.56	42.61
114.26-114.50	35686.56	28.14	128.51-129.00	40171.56	33.30	153.51-154.00	47971.56	42.80
114.51-114.75	35764.56	28.22	129.01-129.50	40327.56	33.49	154.01-154.50	48127.56	42.99
114.76-115.00	35842.56	28.31	129.51-130.00	40483.56	33.68	154.51-155.00	48283.56	43.18
115.01-115.25	35920.56	28.39	130.01-130.50	40639.56	33.87	155.01-155.50	48439.56	43.37
115.26-115.50	35998.56	28.48	130.51-131.00	40795.56	34.06	155.51-156.00	48595.56	43.56
115.51-115.75	36076.56	28.57	131.01-131.50	40951.56	34.25	156.01-156.50	48751.56	43.75
115.76-116.00	36154.56	28.66	131.51-132.00	41107.56	34.44	156.51-157.00	48907.56	43.94
116.01-116.25	36232.56	28.75	132.01-132.50	41263.56	34.63	157.01-157.50	49063.56	44.13
116.26-116.50	36310.56	28.84	132.51-133.00	41419.56	34.82	157.51-158.00	49219.56	44.32
116.51-116.75	36388.56	28.93	133.01-133.50	41575.56	35.01	158.01-158.50	49375.56	44.51
116.76-117.00	36466.56	29.02	133.51-134.00	41731.56	35.20	158.51-159.00	49531.56	44.70
117.01-117.25	36544.56	29.11	134.01-134.50	41887.56	35.39	159.01-159.50	49687.56	44.89
117.26-117.50	36622.56	29.20	134.51-135.00	42043.56	35.58	159.51-160.00	49843.56	45.08
117.51-117.75	36700.56	29.29	135.01-135.50	42199.56	35.77	160.01-160.50	49999.56	45.27
117.76-118.00	36778.56	29.38	135.51-136.00	42355.56	35.96	160.51-161.00	50155.56	45.46
118.01-118.25	36856.56	29.47	136.01-136.50	42511.56	36.15	161.01-161.50	50311.56	45.65
118.26-118.50	36934.56	29.56	136.51-137.00	42667.56	36.34	161.51-162.00	50467.56	45.84
118.51-118.75	37012.56	29.65	137.01-137.50	42823.56	36.53	162.01-162.50	50623.56	46.03
118.76-119.00	37090.56	29.74	137.51-138.00	42979.56	36.72	162.51-163.00	50779.56	46.22
119.01-119.25	37168.56	29.83	138.01-138.50	43135.56	36.91	163.01-163.50	50935.56	46.41
119.26-119.50	37246.56	29.92	138.51-139.00	43291.56	37.10	163.51-164.00	51091.56	46.60
119.51-119.75	37324.56	30.01	139.01-139.50	43447.56	37.29	164.01-164.50	51247.56	46.79
119.76-120.00	37402.56	30.10	139.51-140.00	43603.56	37.48	164.51-165.00	51403.56	46.98
120.01-120.25	37480.56	30.19	140.01-140.50	43759.56	37.67	165.01-165.50	51559.56	47.17
120.26-120.50	37558.56	30.28	140.51-141.00	43915.56	37.86	165.51-166.00	51715.56	47.36

GETROUDE VROUE
MARRIED WOMEN

VAN / FROM R 108.01

INDIEN BESOLDIGING DIE MAKSIMUM BEDRAG IN
IF REMUNERATION EXCEEDS THE MAXIMUM AMOUNT

BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R	BESOLDIGING REMUNERATION R	JAARLIKSE EKWIVAL. ANNUAL EQUIVAL. R	BELAST. TAX R
166.01-166.50	51871.56	47.55	191.01-191.50	59671.56	57.05	216.01-216.50	67471.56	66.55
166.51-167.00	52027.56	47.74	191.51-192.00	59827.56	57.24	216.51-217.00	67627.56	66.74
167.01-167.50	52183.56	47.93	192.01-192.50	59983.56	57.43	217.01-217.50	67783.56	66.93
167.51-168.00	52339.56	48.12	192.51-193.00	60139.56	57.62	217.51-218.00	67939.56	67.12
168.01-168.50	52495.56	48.31	193.01-193.50	60295.56	57.81	218.01-218.50	68095.56	67.31
168.51-169.00	52651.56	48.50	193.51-194.00	60451.56	58.00	218.51-219.00	68251.56	67.50
169.01-169.50	52807.56	48.69	194.01-194.50	60607.56	58.19	219.01-219.50	68407.56	67.69
169.51-170.00	52963.56	48.88	194.51-195.00	60763.56	58.38	219.51-220.00	68563.56	67.88
170.01-170.50	53119.56	49.07	195.01-195.50	60919.56	58.57	220.01-220.50	68719.56	68.07
170.51-171.00	53275.56	49.26	195.51-196.00	61075.56	58.76	220.51-221.00	68875.56	68.26
171.01-171.50	53431.56	49.45	196.01-196.50	61231.56	58.95	221.01-221.50	69031.56	68.45
171.51-172.00	53587.56	49.64	196.51-197.00	61387.56	59.14	221.51-222.00	69187.56	68.64
172.01-172.50	53743.56	49.83	197.01-197.50	61543.56	59.33	222.01-222.50	69343.56	68.83
172.51-173.00	53899.56	50.02	197.51-198.00	61699.56	59.52	222.51-223.00	69499.56	69.02
173.01-173.50	54055.56	50.21	198.01-198.50	61855.56	59.71	223.01-223.50	69655.56	69.21
173.51-174.00	54211.56	50.40	198.51-199.00	62011.56	59.90	223.51-224.00	69811.56	69.40
174.01-174.50	54367.56	50.59	199.01-199.50	62167.56	60.09	224.01-224.50	69967.56	69.59
174.51-175.00	54523.56	50.78	199.51-200.00	62323.56	60.28	224.51-225.00	70123.56	69.78
175.01-175.50	54679.56	50.97	200.01-200.50	62479.56	60.47	225.01-225.50	70279.56	69.97
175.51-176.00	54835.56	51.16	200.51-201.00	62635.56	60.66	225.51-226.00	70435.56	70.16
176.01-176.50	54991.56	51.35	201.01-201.50	62791.56	60.85	226.01-226.50	70591.56	70.35
176.51-177.00	55147.56	51.54	201.51-202.00	62947.56	61.04	226.51-227.00	70747.56	70.54
177.01-177.50	55303.56	51.73	202.01-202.50	63103.56	61.23	227.01-227.50	70903.56	70.73
177.51-178.00	55459.56	51.92	202.51-203.00	63259.56	61.42	227.51-228.00	71059.56	70.92
178.01-178.50	55615.56	52.11	203.01-203.50	63415.56	61.61	228.01-228.50	71215.56	71.11
178.51-179.00	55771.56	52.30	203.51-204.00	63571.56	61.80	228.51-229.00	71371.56	71.30
179.01-179.50	55927.56	52.49	204.01-204.50	63727.56	61.99	229.01-229.50	71527.56	71.49
179.51-180.00	56083.56	52.68	204.51-205.00	63883.56	62.18	229.51-230.00	71683.56	71.68
180.01-180.50	56239.56	52.87	205.01-205.50	64039.56	62.37	230.01-230.50	71839.56	71.87
180.51-181.00	56395.56	53.06	205.51-206.00	64195.56	62.56	230.51-231.00	71995.56	72.06
181.01-181.50	56551.56	53.25	206.01-206.50	64351.56	62.75	231.01-231.50	72151.56	72.25
181.51-182.00	56707.56	53.44	206.51-207.00	64507.56	62.94	231.51-232.00	72307.56	72.44
182.01-182.50	56863.56	53.63	207.01-207.50	64663.56	63.13	232.01-232.50	72463.56	72.63
182.51-183.00	57019.56	53.82	207.51-208.00	64819.56	63.32	232.51-233.00	72619.56	72.82
183.01-183.50	57175.56	54.01	208.01-208.50	64975.56	63.51	233.01-233.50	72775.56	73.01
183.51-184.00	57331.56	54.20	208.51-209.00	65131.56	63.70	233.51-234.00	72931.56	73.20
184.01-184.50	57487.56	54.39	209.01-209.50	65287.56	63.89	234.01-234.50	73087.56	73.39
184.51-185.00	57643.56	54.58	209.51-210.00	65443.56	64.08	234.51-235.00	73243.56	73.58
185.01-185.50	57799.56	54.77	210.01-210.50	65599.56	64.27	235.01-235.50	73399.56	73.77
185.51-186.00	57955.56	54.96	210.51-211.00	65755.56	64.46	235.51-236.00	73555.56	73.96
186.01-186.50	58111.56	55.15	211.01-211.50	65911.56	64.65	236.01-236.50	73711.56	74.15
186.51-187.00	58267.56	55.34	211.51-212.00	66067.56	64.84	236.51-237.00	73867.56	74.34
187.01-187.50	58423.56	55.53	212.01-212.50	66223.56	65.03	237.01-237.50	74023.56	74.53
187.51-188.00	58579.56	55.72	212.51-213.00	66379.56	65.22	237.51-238.00	74179.56	74.72
188.01-188.50	58735.56	55.91	213.01-213.50	66535.56	65.41	238.01-238.50	74335.56	74.91
188.51-189.00	58891.56	56.10	213.51-214.00	66691.56	65.60	238.51-239.00	74491.56	75.10
189.01-189.50	59047.56	56.29	214.01-214.50	66847.56	65.79	239.01-239.50	74647.56	75.29
189.51-190.00	59203.56	56.48	214.51-215.00	67003.56	65.98	239.51-240.00	74803.56	75.48
190.01-190.50	59359.56	56.67	215.01-215.50	67159.56	66.17	240.01-240.50	74959.56	75.67
190.51-191.00	59515.56	56.86	215.51-216.00	67315.56	66.36	240.51-241.00	75115.56	75.86

2 DAAGLIKS TABEL Y
DAILY TABLE Y

T / TO R 241.00

'IE TABEL OORSKRY - RAADPLEEG PARAGRAAF 2.
IN THE TABLE - REFER TO PARAGRAPH 2

Bonus pay and retrenchment

Higher tax on bonus pay

Bonus pay is added to the wage and then the whole amount is taxed. The taxable income is therefore much higher and therefore the tax paid is also much higher.

Retrenchment pay is not taxed in the same way as bonus pay. You will pay the same amount of tax per week on your retrenchment pay as you have been paying on your weekly wage. If you are given ten weeks retrenchment pay and you have been paying R3,00 a week tax, then you will pay R30 on ten weeks retrenchment pay. This must happen even if you are paid for the ten weeks in one lump sum.

Be careful that the employer does not tax you as if you had earned the lump sum in one week. This would mean that you would pay a much higher tax.

Part time work and casual work

Some part time workers pay 25% tax

Part time workers who work for less than 22 hours a week will be taxed at a rate of 25% unless they declare to their employers that they have no other paid work. If they have no other paid work they will be taxed in the same way as full time workers. If a casual worker works for a full day then she/he must be taxed according to the daily tax tables. If she/he works for a morning or afternoon or evening she/he will be taxed at a rate of 25% of the wage.

Refunds due to most workers

Except for married women, workers will now be paying less tax than they were last year. This is because the government decided to make the primary rebates for married persons and single persons higher so more money is taken off the tax to be paid.

For example, a person whose income to be taxed was R220 last year, and who had 2 children, would have paid R5,87. With the new tax tables the person would be paying R2,93. Workers should check to see that they are paying less tax than before June this year.

Over-deductionn must be paid back

The new tax tables with these new rebates came out on the 1st July this year. However the Receiver of Revenue said that they would apply from the 1st March this year. This means that from March to June people were paying too much tax.The Receiver of Revenue has instructed employers that they must pay back the amount that has been over-deducted as soon as possible after June. They must adjust the tax for the next months until the amount that has been overtaxed has been paid off. Otherwise they will have to pay the worker in cash at the end of the tax year.

R51,84 for married persons

R34,56 for single persons

How much will have been over deducted?

Married women did not pay too much tax and therefore are not due any refunds.

The over deductions are the same for all people if they fall into the same category of taxpayers.

Between March and June a married person will have paid 48 cents a day too much tax. This amounts to a total of R51,84 if the person worked for the full four months. A single person will have paid 32 cents a day too much (R34,56 in total.) These amounts will have to be deducted from the tax that workers should be paying after July until the full amount has been paid back.

Workers must make sure that this has happened.

If the employer does not do this workers should take the matter up with their shop stewards. Workers must be sure to have claimed the money back before the end of the tax year which is February 1990.

SEVEN: ADVANTAGES AND DISADVANTAGES OF THE CHANGED TAX SYSTEM

Some workers pay less tax under SITE

Advantages

Many workers will be paying less tax since the changes in March 1988. This is because the lower paid workers were taxed at a slightly lower rate than before. Married women workers with children whose husbands are unemployed or earning very low wages will pay far less tax than under the old system. Many single men and women will also be paying lower tax.

Disadvantages

Married women are still taxed at a higher rate than anyone else.

There are serious disadvantages for people who are only assessed under the SITE system. The problems are:

No assessments by the Receiver of Revenue.

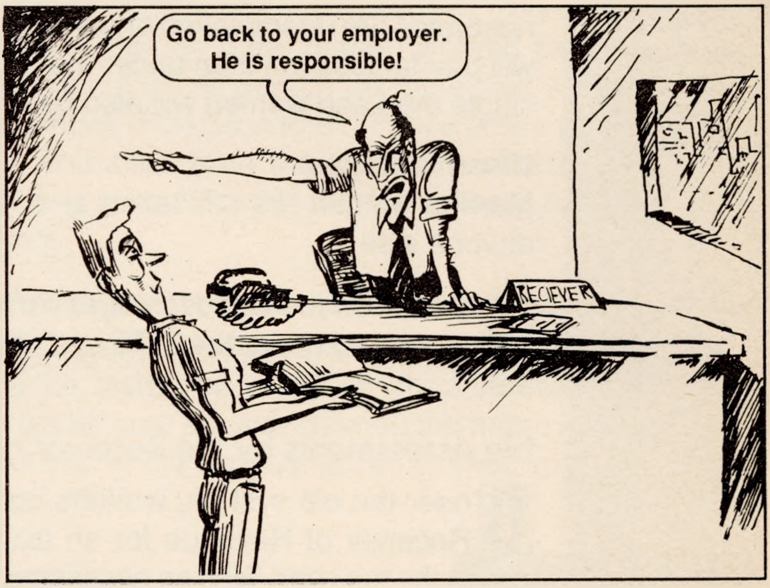
Employers given the Reciever's work

Under the old system, workers could apply to the Receiver of Revenue for an assessment at the end of the tax year. With an assessment, the Receiver looked at how much the worker had paid in tax, what the worker's circumstances were, and whether the worker should get a refund. Many workers received money back once they had been assessed.

But as more and more workers realised they had paid too much tax-the Receiver had to deal with more and more claims. In 1985 25 000 black people made claims, in 1986 there were 50 000 claims and in 1987, 100 000 claims from black people and revenue officials expected that figure to double in 1988. So the Receiver of Revenue decided to give all this work to someone else - the employers.

Now only people earning more than R20 000 a year can be assessed in this way and married women cannot be assessed at all.

Under the new system workers earning less than R20 000 a year are not assessed by the Receiver of Revenue.



Fewer deductions under SITE.

No medical aid deductions

Under the old system Medical Aid expenses, Provident Fund payments and dependents other than children were taken into account when as assessment was done. These cannot be taken into account by the employer under SITE and therefore no deductions on tax can be made for these expenses. The only deduction that the employer can make is if a worker belongs to a Pension Fund.

Refunds are now the responsibility of the Employer.

Refunds if circumstances change

Under SITE the employer has to assess if the worker has paid too much tax. If so, the employer must refund the money. At the end of every tax year (the end of February each year) all companies have to do their own calculation for each worker falling under the SITE system. If the worker has paid too much tax, the company must pay him/her back. A worker would usually get a refund if they had another child during the year, or if their circumstances had changed and the employer did not know about it.

If an employer has taken too little tax off a workers' wages, the employer is entitled to get this money back from the worker.

There is no one who checks to see if the employer is correctly assessing workers tax. Workers will have to do this.

People who work for less than a whole year pay too much tax.

No refund if you work for part of the year

Under the old system a worker could apply to the Receiver for a refund if she/he had worked and paid tax for some of the year but had become unemployed for some of the year. This was because the tax would have been calculated on the basis of the income for the whole year.

Under SITE, a worker will not qualify for a refund of tax if he/she has been employed for part of the tax year. (from 1st March one year to 28th February the next year).

This means that workers who are dismissed, retrenched or lose their jobs for any reason will not get any money back from tax.

Employers are ignorant about SITE.

Just how serious this new arrangement could be for workers can be illustrated by an article that appeared in the Financial Mail on 10/6/88. It said that "the situation is more demanding and complex than most employers might like to believe." and a person interviewed by the Financial Mail said " I am amazed at the lack of awareness of SITE. We came across a large group of companies the other day that didn't even know of its existence.

Conclusion

Tax is a complicated issue but it seems that workers and unions will need to take it up in order to protect themselves. The main points in this pamphlet are:-

1. Employers are now responsible for working out tax for most workers because employers are responsible for assessing tax under SITE.
2. Although workers are paying less tax than before they are no longer able to claim deductions for certain expenses or refunds if they pay too much tax.
3. Workers must inform their employer as soon as they have another child to support or if their husbands become unemployed because their tax must be reduced accordingly.
4. Workers should be paying very little or no tax for July to October because they paid too much from March to June this year before the new Tax Tables came out.

AN EXPLANATION OF WORDS AND PHRASES USED IN THIS BOOKLET

assessing tax - working out how much tax is to be paid.

breadwinner - the person who is the main supporter of a family.

budget (State) - the amount that the government estimates it will spend in one year, where the money will come from and how the spending will be allocated.

deduction - an amount taken off the income before tax is worked out.

GST (General Sales Tax) - the 13% that is added on to goods for sale and that goes to the government.

income - wages earned before any deductions and including overtime pay and bonus pay.

income to be taxed - this is also called the taxable income and in the tax tables it is called remuneration. It is a person's wage less pension fund contributions. The rate of tax is worked out on the income to be taxed

IRP 2 form - the form that must be filled in by an employee starting work or when the information changes, such as the birth of a child.

PAYE - Pay As You Earn. This is the system of assessing tax on amounts earned above R20 000

rate of tax - this depends on how much a person earns. The rate of tax is the percentage of the taxable income that a person earning a particular wage must pay. The rates are set out in the Income Tax act.

rebate - this is the amount of money that a person is allowed to deduct once the income to be taxed (taxable income) has been worked out. There are different amounts depending on whether a person is married or single or a married woman. There are also rebates for children and for elderly people.

Receiver of Revenue - the name for the government department dealing with income tax.

refunds - the refunds that workers should get should not be paid out in cash. The refund should be given in the form of a reduction of tax in the following months. However if this does not happen the worker wil be entitled to claim a cash refund at the end of the tax year.

remuneration - in this booklet remuneration is the same as income to be taxed. It is used in the Tax Tables.

SITE - Standard Income Tax on Employees

Tax Tables - these are lists published by the Receiver of Revenue. They cover all the categories of people and give weekly, monthly and annual incomes to be taxed (called remuneration). The tables show how much tax is to be paid for every income. Please note that remuneration is income after pension fund contributions have been deducted.

tax year - This is from 1st March to 28/29th February of the following year.

tricameral system - the system of having three houses of Parliament, one for "coloured" people, one for "indian" people and one for"white" people.