

PUBLIC NOTICE
TAXATION OF EMOLUMENTS/PENSIONS

KRA is pleased to inform employers, employees and the general public that following the presidential directive, amendments have been introduced to the Income Tax Act by reducing the rates of tax applicable on personal emoluments and pension receipts with effect from 25th April 2020. To this end, KRA advises all the affected persons that following the enactment into law of reduced rates of tax, all employers paying employees for the month of April 2020 shall apply the following new individual monthly and annual tax rates in deducting and remitting Pay As You Earn (PAYE) taxes on emoluments/pensions of their employees:

PAYE Tax Bands

	Rate of Tax
On the First Shs 24,000 (288,000 p.a)	10%
On the next Shs 16,667 (200,000 p.a)	15%
On the next Shs 16,667 (200,000 p.a)	20%
On all income amounts in excess of Shs 57,334 (688,000)	25%
Monthly personal Relief Ksh 2,400 (28,800 annually)	

On pensions the new tax rates are:

Pension Tax Bands

	Annual Tax Rates
Any amount in excess of tax free amounts:	
On first 400,000	10%
On next 400,000	15%
On next 400,000	20%
On any amount in excess of Ksh 1,200,000	25%

Please note that the due date for remittance of PAYE taxes and taxes on pension remains on or before 9th of the following month.

In case of any query regarding the implementation of the above changes in tax rates, please call the Contact Centre on Tel. Number: 020 4 999 999; 0711 099 999 or Email: callcentre@kra.go.ke

Commissioner for Domestic Taxes

www.kra.go.ke

Disclaimer: KRA notifies taxpayers that it will not accept responsibility for payments not received, credited and validated in the relevant KRA accounts. **Corruption Reporting:** +254 (0726) 984 668, Email: corruptionreporting@kra.go.ke. **Short Messaging Services (SMS):** Dial (*572#) or Text to 22572. Contact Centre: +254 (020) 4 999 999, +254 (0711) 099 999, Email: callcentre@kra.go.ke. **Complaints & Information Centre Hotlines:** +254 (0) 20 281 7700 / 7800, +254 (0) 20 3 343 342, Email: cic@kra.go.ke ©KRA 2020 Kenya Revenue Authority Kenya Revenue Authority



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