

# 2018/2019 Tax Table

## Rates of tax for individuals

Following the changes announced in the Budget Speech on 21 February 2018, the rates of tax outlined below will be effective 1 March 2018.

<b>Taxable Income (R)</b>	<b>Rates of tax (R)</b>
0 - 195 850	18% of taxable income
195 851 - 305 850	35 253 + 26% of taxable income above 195 850
305 851 - 423 300	63 853 + 31% of taxable income above 305 850
423 301 - 555 600	100 263 + 36% of taxable income above 423 300
555 601 - 708 310	147 891 + 39% of taxable income above 555 600
708 311 - 1 500 000	207 448 + 41% of taxable income above 708 310
1 500 001 and above	532 041 + 45% of taxable income above 1 500 000

## Tax Rebates:

### Rebates

Primary	R14 067
Secondary (Persons 65 and older)	R7 713
Tertiary (Persons 75 and older)	R2 574

## Age Thresholds:

<b>Age</b>	<b>Tax Threshold</b>
Below age 65	R78 150
Age 65 to below 75	R121 000
Age 75 and over	R135 300

## Medical Aid Tax Credits:

### Medical Aid Tax Credits

Main Member	R310
First Dependent	R310
Additional Dependents	R209

## Subsistence Allowance:

### Subsistence Allowance (RSA)

Meals and Incidentals	R416
Incidentals Only	R128

## Prescribed Rate Per Kilometre:

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Prescribed Rate Per Kilometre is R3.61 (2017/18: 3.55)