



Individuals

Businesses and Employers

Tax Practitioners

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RATES OF TAX FOR INDIVIDUALS

2021 tax year (1 March 2020 - 28 February 2021) - See the changes from the previous year

Taxable income (R)	Rates of tax (R)
1 – 205 900	18% of taxable income
205 901 – 321 600	37 062 + 26% of taxable income above 205 900
321 601 – 445 100	67 144 + 31% of taxable income above 321 600
445 101 – 584 200	105 429 + 36% of taxable income above 445 100
584 201 – 744 800	155 505 + 39% of taxable income above 584 200
744 801 – 1 577 300	218 139 + 41% of taxable income above 744 800
1 577 301 and above	559 464 + 45% of taxable income above 1 577 300

2020 tax year (1 March 2019 - 29 February 2020) - No changes from the previous year

Taxable income (R)	Rates of tax (R)
1 – 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

2019 tax year (1 March 2018 - 28 February 2019)

Taxable income (R)	Rates of tax (R)
1 – 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

2018 tax year (1 March 2017 - 28 February 2018)

Taxable income (R)	Rates of tax (R)
1 – 189 880	18% of taxable income
189 881 – 296 540	34 178 + 26% of taxable income above 189 880
296 541 – 410 460	61 910 + 31% of taxable income above 296 540

410 461 – 555 600	97 225 + 36% of taxable income above 410 460
555 601 – 708 310	149 475 + 39% of taxable income above 555 600
708 311 – 1 500 000	209 032 + 41% of taxable income above 708 310
1 500 001 and above	533 625 + 45% of taxable income above 1 500 000

2017 tax year (1 March 2016 - 28 February 2017)

Taxable income (R)	Rates of tax (R)
1 – 188 000	18% of taxable income
188 001 – 293 600	33 840 + 26% of taxable income above 188 000
293 601 – 406 400	61 296 + 31% of taxable income above 293 600
406 401 – 550 100	96 264 + 36% of taxable income above 406 400
550 101 – 701 300	147 996 + 39% of taxable income above 550 100
701 301 and above	206 964 + 41% of taxable income above 701 300

2016 tax year (1 March 2015 - 29 February 2016)

Taxable income (R)	Rates of tax (R)
1 - 181 900	18% of each R1
181 901 - 284 100	32 742 + 26% of the amount above 181 900
284 101 - 393 200	59 314 + 31% of the amount above 284 100
393 201 - 550 100	93 135 + 36% of the amount above 393 200
550 101 - 701 300	149 619 + 39% of the amount above 550 100
701 301 and above	208 587 + 41% of the amount above 701 300

2015 tax year (1 March 2014 - 28 February 2015)

Taxable income (R)	Rates of tax (R)
1 - 174 550	18% of each R1
174 551 - 272 700	31 419 + 25% of the amount above 174 550
272 701 - 377 450	55 957 + 30% of the amount above 272 700
377 451 - 528 000	87 382 + 35% of the amount above 377 450
528 001 - 673 100	140 074 + 38% of the amount above 528 000
673 101 and above	195 212 + 40% of the amount above 673 100

2014 tax year (1 March 2013 - 28 February 2014)

Taxable income (R)	Rates of tax (R)
1 - 165 600	18% of each R1
165 601 - 258 750	29 808 + 25% of the amount above 165 600
258 751 - 358 110	53 096 + 30% of the amount above 258 750
358 111 - 500 940	82 904 + 35% of the amount above 358 110
500 941 - 638 600	132 894 + 38% of the amount above 500 940
638 601 and above	185 205 + 40% of the amount above 638 600

Tax Rebates - see changes from previous year

Tax Rebate	Tax Year						
	2021	2020	2019	2018	2017	2016	2015
Primary	R14 958	R14 220	R14 067	R13 635	R13 500	R13 257	R12 726
Secondary (65 and older)	R8 199	R7 794	R7 713	R7 479	R7 407	R7 407	R7 110
Tertiary (75 and older)	R2 736	R2 601	R2 574	R2 493	R2 466	R2 466	R2 367

Tax Thresholds - see changes from previous year

Age	Tax Year						
	2021	2020	2019	2018	2017	2016	2015
Under 65	R83 100	R79 000	R78 150	R75 750	R75 000	R73 650	R70 700
65 an older	R128 650	R122 300	R121 000	R117 300	R116 150	R114 800	R110 200
75 and older	R143 850	R136 750	R135 300	R131 150	R129 850	R128 500	R123 350

Last Updated: 26/02/2020 2:01 PM

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