

OTHER EMPLOYMENT TAX DEDUCTION TABLES

| Nr | REMUNERATION PAID TO | PAY AS YOU EARN | WEEKLY TAX | FORTNIGHTLY TAX | MONTHLY TAX | ANNUAL TAX |
|----|---|--|--|--|--|--|
| 1 | Director of Private Company or Close Corporation | Apply formula in terms of Par.11C of Fourth Schedule | Divide the amount in 1C by 4 | Divide the amount in 1C by 2 | Amount determined in terms of formula | Multiply the amount in 1C by 12 |
| 2 | Director of Private Company or Close Corporation (with Tax Directive) | Apply Tax Directive percentage | Tax Directive | Tax Directive | Tax Directive | Tax Directive |
| 3 | Director of Private Company who received more than 75% in fixed monthly remuneration | Apply Tax Deduction Tables | Apply Weekly Tax Deduction Tables | Apply Fortnightly Tax Deduction Tables | Apply Monthly Tax Deduction Tables | Apply Annual Tax Deduction Tables |
| 4 | Labour Broker (without Exemption Certificate and Tax Directive) | Apply Tax Deduction Tables | Apply Weekly Tax Deduction Tables | Apply Fortnightly Tax Deduction Tables | Apply Monthly Tax Deduction Tables | Apply Annual Tax Deduction Tables |
| 5 | Labour Broker (without Exemption Certificate and with Tax Directive) | Apply Tax Directive percentage | Tax Directive | Tax Directive | Tax Directive | Tax Directive |
| 6 | Independent Contractor deemed to be employee as per Fourth Schedule | Apply Tax Deduction Tables | Apply Weekly Tax Deduction Tables | Apply Fortnightly Tax Deduction Tables | Apply Monthly Tax Deduction Tables | Apply Annual Tax Deduction Tables |
| 7 | Independent Contractor deemed to be employees as per Fourth Schedule (with Tax Directive) | Apply Tax Directive percentage | Tax Directive | Tax Directive | Tax Directive | Tax Directive |
| 8 | Personal Service Provider | Apply trusts' or companies' Income tax rate | Deduct 41% for a Trust. Deduct 28% for a company including a close corporation | Deduct 41% for a Trust. Deduct 28% for a company including a close corporation | Deduct 41% for a Trust. Deduct 28% for a company including a close corporation | Deduct 41% for a Trust. Deduct 28% for a company including a close corporation |
| 9 | Seasonal Worker | Apply Tax Deduction Tables | Apply Weekly Tax Deduction Tables | Apply Fortnightly Tax Deduction Tables | Apply Monthly Tax Deduction Tables | Apply Annual Tax Deduction Tables |
| 10 | Standard employment employee | Apply Tax Deduction Tables | Apply Weekly Tax Deduction Tables | Apply Fortnightly Tax Deduction Tables | Apply Monthly Tax Deduction Tables | Apply Annual Tax Deduction Tables |
| 11 | Non-standard employment employee | Deduct 25% | Deduct 25% | Deduct 25% | Deduct 25% | Deduct 25% |