

2018

<u>Taxable income</u>				<u>Rates</u>			
R 0		R 189 880		18%		of each R1	
R 189 881.00	to	R 296 540	R 34 178.00	26%	of the amount above	R 189 880.00	
R 296 541.00	to	R 410 460	R 61 910.00	31%	of the amount above	R 296 540.00	
R 410 461.00	to	R 555 600	R 97 225.00	36%	of the amount above	R 410 460.00	
R 555 601.00	to	R 708 310	R 149 475.00	39%	of the amount above	R 555 600.00	
R 708 311.00	to	R 1 500 000	R 209 032.00	41%	of the amount above	R 708 310.00	
R 1 500 001.00	and	higher	R 533 625.00	45%	of the amount above	R 1 500 000.00	

2019

<u>Taxable income</u>				<u>Rates</u>			
R 0	0	-	R 195 850		18%		of each R1
R 195 851	to	R 305 850	R 35 253	26%	of the amount above	R 195 850	
R 305 851	to	R 423 300	R 63 853	31%	of the amount above	R 305 850	
R 423 301	to	R 555 600	R 100 263	36%	of the amount above	R 423 300	
R 555 601	to	R 708 310	R 147 891	39%	of the amount above	R 555 600	
R 708 311	to	R 1 500 000	R 207 448	41%	of the amount above	R 708 310	
R 1 500 001	and		R 532 041	45%	of the amount above	R 1 500 000	

Age related thresh-holds	Taxable Income	
	2018	2019
Persons under 65	R 75 750	R 78 150
Persons 65 and under 75	R 117 300	R 121 000
Persons 75 and over	R 131 150	R 135 300

Rebates (deductible from the tax payable)	2018		2019	
	Persons under 65	R 13 635	R 14 067	
Persons 65 and under 75	R 21 114	R 21 780		
Persons 75 and over	R 23 607	R 24 354		

MEDICAL AID TAX CREDITS (deductible per month belonging to a medical aid fund)	2018		2019	
	Main member	R 303	R 310	
Main member with one dependant	R 606	R 620		
Main member with two dependants	R 810	R 829		