



Incentive		
Remuneration	1st 12 Month Period of Employment	2nd 12 Month Period of Employment
<= R2 000	50% of employee salary	25% of employee salary
> R2 000 and < R4 001	R1 000	R500
> R4 000 and < R6 001	$R1000 - (50\% \times (\text{salary} - R4\ 000))$	$R500 - (25\% \times (\text{salary} - R4\ 000))$
>R6 000	Rnil	Rnil



# EMPLOYMENT TAX INCENTIVE

The flow chart is intended to be a guide only for the purpose of determining whether, prima facie, the incentive is available to an employer. To establish conclusively whether the incentive is available to you, you are advised to seek professional advice. Neither Tax Consulting South Africa nor any of its staff or partners can be held liable for any damages or losses whatsoever and howsoever caused as a result of reliance on this guide.