Zotsatira

Malipiro	PAYE	Ndalama zotsala
K200, 000.00	K45,750.00	K154,250.00

Mulingo watsopano wa msonkho wa PAYE

Boma la Malawi linayamba kuwonjezera 35% kwa ogwira ntchito aliyense amene amalandira malipiro oposa K3 million. Ngati munthu akulandila K3, 500.00 pa mwezi, msonkho udzadulidwa motere:

Kadulidwe ka ndalama	Mulingo
Malipiro K3, 000.000.00	
Msonkho yoyamba K45, 000.00	**0% = K0.00**
Yotsala K2, 955,000.00	
Yotsatira K5, 000.00	**15% = K750.00**
Yotsala K2, 950.000.00	
Msonkho uli chonchi **K2, 950.000.00**	**30% = K885, 000.00**

Pamene malipiro ali oposera K3, 000,000.00 35% ya mulingo watsopano wa PAYE udzakhazikisidwa. Kutanthauza kuti K500, 000.00 yotsatira msonkho wake udzakhala motere:

Ndalama yopitilira	Mulingo	Msonkho
K500, 000.00	**35%**	**175,000.00**

Msonkho Opelekedwa

K0.00 + K750.00 + K885, 000.00 = K1, 060,750.00

Zotsatira

Malipiro	PAYE	Ndalama zotsala
K3, 500, 000.00	K1, 060,750.00	= K2, 439,250.00

Ubwino wa PAYE kwa olipira msonkho

- Ndikofunika kulipiliratu msonkhowu pamene ndalama zilipo.
- Ndiyophweka ndipo sumaluza ndalama zambiri ukalipiliratu
- Msonkho umaperekedwa pang'ono pang'ono kuposana ndikuzapereka ndalama zambiri mwanthawi imodzi.

Kodi chingachitike chiyani kwa olemba anthu ntchito amene sanalembetsere olembedwa ntchito awo, amene amalipidwa mopyola K45,000 pa mwezi kapena K540, 000 pa chaka?

Olemba ntchito aliyense yemwe sanalembetse antchito omwe ayenera kupereka msonkhowu kapena kulephera kupereka, adzafunsidwa kupereka ndalama zonse zomwe anayenera kupereka, kuphatikiza chindapusa cha 20% kapena K100 iliyonse pa ndalama yomwe sanapereke pa mwezi oyamba kenaka chindapusa china cha 5% kapena K5 pa K100 iliyonse pa mwezi pa nthawi yonse yomwe ndalamayo yakhala osaperekedwa.

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Kumvetsetsa Za...

PAY AS YOU EARN

PAYE

JULY 2019- JUNE 2020

Kodi msonkho wa malipiro (Pay As You Earn) ndi chani?

Msonkho wa malipiro (PAYE) ndi njira yotolera ndalama zomwe anthu ogwira ntchito amawadula pamalipiro pawo. Olemba ntchito anzawo ndi omwe amadula ndalamazi popereka malipiro pakutha pa sabata, sabata ziwiri kapena mwezi ndipo ichi nchifukwa chake ndondomekoyi imadziwika ndi dzina loti Pay As You Earn.

Kodi oyenera kutolera ndalama za PAYE ndi ndani?

Aliyense olemba ntchito munthu m'modzi kapena ambiri omwe amalandira ndalama zoposa K45, 000.00 pa mwezi kapena K540.000.00 pa chaka ndi amene ayenera kudula PAYE ndikuyipereka ku bungwe la MRA.

Kodi olemba ntchito anzawo ayenera kulembetsa kuti adzidula msonkhowu nthawi yanji?

Pamene olemba ntchito munthu yemwe Malipiro ake apa mwezi ndi oposa K45, 000.00, Kapena K540, 000 pa chaka ayenera kulembetsa mu kaundula wa PAYE. Akalembetsa, bungwe la MRA limamupatsa olemba ntchitoyo zikalata za kalembera Form P1, pomwe alembe zonse zokhudza iye.

Komanso adzapatsidwa zikalata zakalembera,form P4 pomwe alembe zonse zokhudza olembedwa. Olemba anthu ayenera kuti asonyeze chiwelengero cha anthu olembedwa amene ayenera kulembetsa mukaundula wa PAYE pasanathe masiku 21 atalembedwa kale ntchito. Ngati pali kusintha kulikonse, mwachitsanzo, munthu wasiya ntchito, olemba ntchito anzawo ayenera kudziwitsa a MRA pasanathe masiku khumi ndi anayi (14) zakusithako.

Bungwe la MRA lizapereka form ya P12 kwa aliyense wogwira ntchito kale. Iyi ndi ndondomeko ya malipiro a mwezi ndi mwezi. Kawirikawiri kabuku kokwanira ndondomeko 12 kamaperekedwa kwa aliyense ogwira ntchito,kusonyeza ndondomeko ya za chuma kwa chaka

Kodi pa form ya P1 pamakhalanso chiyani?

- Dzina la kampani kapena bungwe
- Dzina la nthumwi ya kampani kapena bungwe lomwe adziyendetsa
- Nkhani zokhudza msonkho mmalo mwa kampani kapena bungwelo.
- Mayina a malo ena komwa kampaniyo ili ndi ma ofesi kapena nthambi.
- Chiwerengero cha anthu ogwira ntchito omwe.
- Amalandira malipiro oposa K30,000.00 pa mwezi kapena K360,000.00 pa chaka.
- Chitsimikizo chochokera kwa nthumwi ya olemba ntchito kuti zonse.
- Zokhudza kampaniyo ndizolondola.
- Keyala kapena nambala za lamya za kampani kapena bungwelo.

Kodi msonkho wa malipiro (PAYE) uyenera kupelekedwa liti komanso kuti?

Pamene munthu ogwira ntchito walandira ndalama zake. Msonkhowu ukadulidwa uyenera kuperekedwa ku MRA usanadutse tsiku la 14 la mwezi otsatira.

Kodi PAYE amayiwerengera bwanji?

Ngati olembedwe ntchito akulandira malipiro okwana K200,000.00 pa mwezi, iye ayenera kupereka PAYE motere:

Kadulidwe ka ndalama	**Mulingo**	
Malipiro K200,000.00		
Yoyamba K45,000.00	**0%**	**= K0.00**
Yotsala K155,000.00		
Yotsatira K5,000.00	**15%**	**=K750.00**
Yotsala K150,000.00		
Msonkho K150,000.00	**30%**	**= K45,000.00**

Msonkho onse uli chonchi
K0.00 + K750.00 + K45, 000 = K45, 750.00.00