

Msonkho pa K2, 900, 000.00 30% = K870, 000.00

Pakuti malipiro agha ghakulutilira K3, 000,000, bulaketi ya K35 pa K100 yiliyose yikugwira ntchito. Apa vikung'anamula kuti ndalama yapachanya K500, 000 yitidumulikenge msonkho mwantheula:

Ndalama yapachanya	Mulingo	Msonkho
K500, 000.00	35%	K175, 000.00

Msonkho wose pamoza ni K0.00 + K870, 000.00 + K175, 000.00 = K1, 045, 000. 00

Kulongola ndondomeko umo vikulembekera

Malipilo yose	Msonkho	Malipiro pala msonkho wadumulika
K3, 500, 000.00	K1, 045, 000.00	K2, 445, 000.00

Uwemi wa PAYE kwa wakulipira msonkho

- Munthu wakulipira panyengo iyo ndalama zilipo
- Munthu wakulipira msonkho kwambula suzgo
- PAYE yikuchitiska kuti munthu walipirenge pachoko-pachoko kwambula kujifyenya

Kasi wakulemba ntchito pala wakupereka chala msonkho wa PAYE, panji pala wandalembeke bantchito bakhe awo wakulipilika malipiro ghakujumpha K45, 000 panji K540, 000 pachaka, wupu wa MRA ukuchita nayo vichi?



Wakulemba ntchito waliyose uyo wakutondeka kupereka panji kulembeska bantchito bakhe awo wakwenera kuti walipirenge msonkho wa PAYE, wazamuphalilika kuti: Walipire msonkho wose uwo ukenera kulipilika kwambira apo, bakugwira ntchito bakenera kulembeskeka pa vya PAYE, kusazgirapo chilango cha K20 pa K100 yiliyose pa ndalama izi zikenera kulipilika ngati msonkho pa mwezi wakwamba.

Kwambira apo, wupu wa MRA uzamuwerengera K5 pa K100 yiliyose pa ndalama izi zikenera kulipilika ngati msonkho, kwa miyezi yose iyo msonkho uwu ukuwa wundalipilike.



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Kupulikiska Vya...

MSONKHO WA PA MALIPIRO

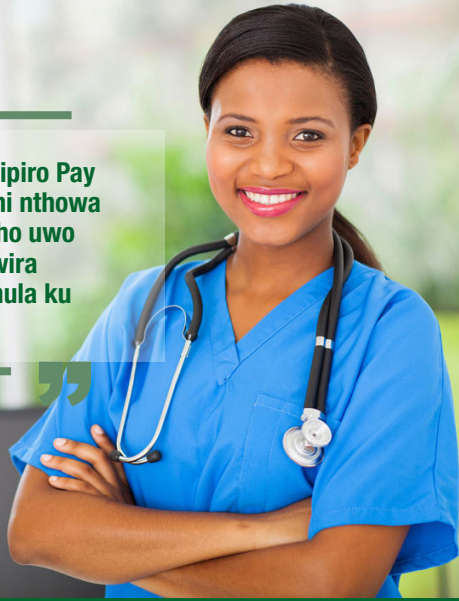
PAYE



JULY 2020- JUNE 2021



Msonkho wa pa malipiro Pay As You Earn (PAYE) ni nthrowa yakutolelera msonkho uwo banthu awo wakugwira ntchito wakuwadumula ku malipiro ghawo.



Kasi Msonkho wa pa malipiro (Pay As You Earn) ntchivichi?

Msonkho wa pa malipiro Pay As You Earn (PAYE) ni nthrowa yakutolelera msonkho uwo banthu awo wakugwira ntchito wakuwadumula ku malipiro ghawo. Uyo walembe wanthu ntchito ndiyo wakudumula msonkho uwo pakupereka malipiro paumaliro wa sabata yimoza, panji sabata ziwiri panji pa mwezi ndipo ichi ndicho ntchifukwa chakhe ndondomeko iyi yikumanyikwa kuti Pay As You Earn (PAYE).

Kasi uyo wakwenera kutolera ndalama za PAYE ninjani?

Waliyose uyo walikulemba ntchito munthu yumoza, panji wanandi, nakuti awo wakupokera ndalama zakulutilira K100, 000 pa mwezi, panji K1, 200, 000 pa chaka ndiwo wakwenera kudumulika PAYE nakupereka ku wupu wa MRA.

Kasi wakulemba ntchito wakwenera kulembeska pawuli bantchito bakhe pa vya PAYE?

Wakulemba ntchito waliyose uyo bantchito bakhe bakupokera malipiro ghakulutilira K100, 000 pamwezi panji K1, 200, 000 pachaka, wakwenera kulembeska ku wupu wa MRA. Nakuti wakwenera kuwoneskaso unandi wa bantchito awo bakwenera kudumulika msonkho wa PAYE, mukatikati mwa mazuwa makhumi ghawiri na limoza (21), kwambira apo iyo wakamba kulemba banthu ntchito.

Pala wakulemba banthu ntchito walembe, wupu wa MRA wakupereka kwa wakulemba ntchito uyu chikalata chakulembapo mazina (Form P1) icho wakulembamo vyose vyakukhwaskana na bakulembeka ntchito. Para pali kusintha kunyakhe, ngati para munthu waleka ntchito, wakulemba ntchito wakwenera kuyowoya ivi ku wupu wa MRA mukatikati mwa mazuwa 14, kwambira apo kusintha uku kwachitikira.

Wupu wa MRA uzamuperekaso chikalata chinyakhe (Form P12). Ichi ntchikalata cha malipiro ghapamwezi, icho chikwenera kwenda lumoza na malipiro gha PAYE ku wupu wa MRA, mwezi uliyose. Wupu wa MRA ukupereka buku ilo muli vikalata 12 vya Form P12 kwakuyana na miyezi 12 ya pachaka.

Kasi pa Form P1 pali vichi?

Zina la kampani

- Zina la uyo wakwimilira mwenecho wa kampani, panji waliyose uyo wakugwira ntchito ku kampani iyo pa vyakukhwaskana na msonkho
- Mazina gha malo ghanyakhe agho kuliso ma ofesi gha mwenecho wa kampani
- Nambala ya bakugwira ntchito awo wakupokera malipiro ghakulutilira K100, 000 pamwezi panji K1, 200, 000 pa chaka
- Ukaboni wakufumira kwa wakulembeka ntchito kuti vyose ivo wakulemba ntchito wapereka ku wupu wa MRA ndi vya unenesko
- Adiresi na manambala gha foni gha kampani

Kasi msonkho wa PAYE ukulipilika pa uli?

Msonkho wa PAYE ukulipilika ku wupu wa MRA panyengo iyo wakugwira ntchito wapokera malipiro ghakhe. Ndalama izo zadumulika ngati msonkho wa PAYE, kufuma ku malipiro gha wakugwira ntchito, zikwenera kuperekeka ku wupu wa MRA mukatikati mwa mazuwa 14, kwambira pa dazi lakwamba la mwezi uwo uli ukwiza kunthazi.

Kasi PAYE wakuwengera wuli?

Mwakuyeregera, pala wakugwira ntchito wakupokera K200, 000 ngati malipiro gha pamwezi, msonkho wakhe ukuwa mwantheula:

Malipiro ghose usange ni K200, 000.00

Yakwambilira K100, 000.00 0% = 0.00

Yakukhala K100, 000.00

Msonkho pa K100, 000.00 30% = K30, 000.00

Msonkho wose pamoza ni K0.00 + K30, 000.00 = K30, 000.00

Kulongola ndondomeko umo vikulembekera

Malipilo yose msonkho	Msonkho	Malipiro pala wadumulako
K200, 000.00	K30, 000.00	K170, 000.00

PAYE bulaketi yakusazgirapo

Pali PAYE bulaketi ya awo malipiro yawo ghakujumpha K3, 000, 000 iyo ni K35 pa K100 yiliyose. Mwakuyeregera, pala wakugwira ntchito wakulipilika K3, 500, 000 pamwezi, msonkho ukudumulika kwambira pa K3, 000, 000 yakwambilira, mwantheula:

Malipiro K3, 000, 000.00

Yakwambilira K100, 000.00 0% = K0.00

Yakukhala K2, 900, 000.00