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Table 2.1: Personal Income Tax (PIT) brackets, 2006 and 2009 tax year

Rand	2006 tax year		2009 tax year		Marginal PIT rates	Cumulative percentage increase
Brackets	–	80,000	–	122,000	18%	52.5%
	80,001	130,000	122,001	195,000	25%	50.0%
	130,001	180,000	195,001	270,000	30%	50.0%
	180,001	230,000	270,001	380,000	35%	65.2%
	230,001	300,000	380,001	490,000	38%	63.3%
	300,001	and over	490,001	and over	40%	
Rebates						
Primary		6,300		8,280		31.4%
Secondary		4,500		5,040		12.0%
Tax thresholds						
Below age 65		35,000		46,000		31.4%
Age 65 and over		60,000		74,000		23.3%

Table 2.2: Number of individual taxpayers, 2006 – 2009

Tax year	Registered¹	Percentage growth in register	Liable to submit returns²	Assessed	Percentage assessed
2006	4,764,105	6.4%	4,439,363	4,006,466	90.2%
2007	5,204,805	9.3%	4,610,092	3,916,143	84.9%
2008	5,540,646	6.5%	4,667,050	3,512,577	75.3%
2009	5,920,612	6.9%	5,194,804	3,584,543	69.0%

1. Number of individuals registered as at 31 March of each year.

2. Liable taxpayers are those who are liable to submit a return for a specific tax year. Cases can be on register and active for other years, but may not be active for the specific tax year.

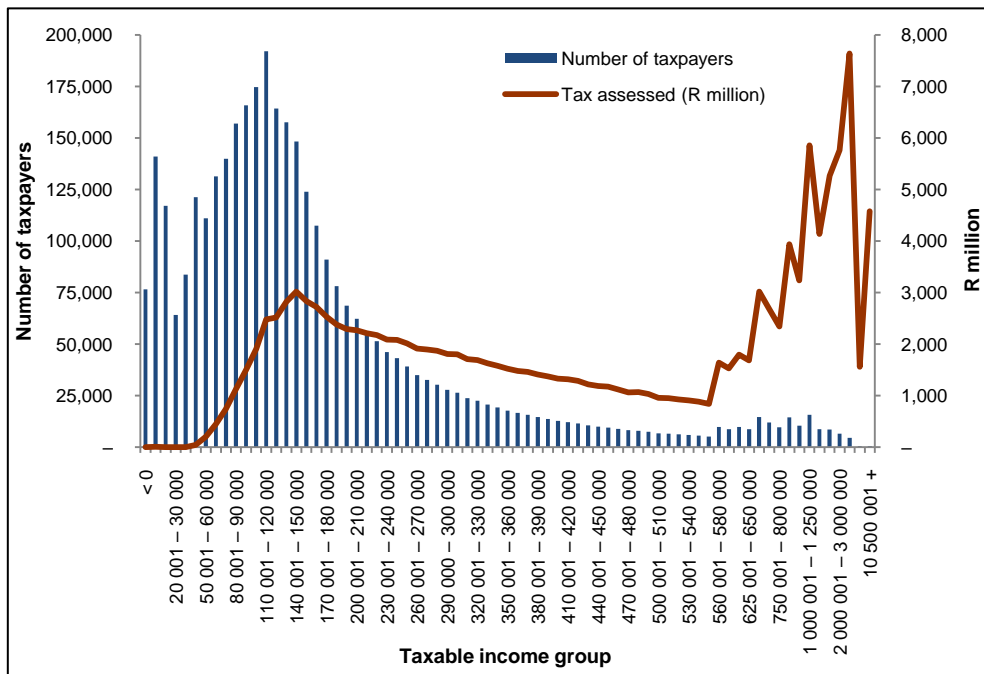
Table 2.3: Assessed individual taxpayers: Summary of taxable income and tax assessed, 2006 – 2009

Tax year	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2006	4,006,466	511,547	111,330	21.8%
2007	3,916,143	577,499	122,730	21.3%
2008	3,512,577	632,551	139,653	22.1%
2009	3,584,543	700,523	154,053	22.0%

Table 2.4: Distribution of assessed individual taxpayers over selected taxable income groups, 2006 – 2009

Percentage	Taxable income group	2006	2007	2008	2009
Taxpayers	0 – R150 000	75.4%	70.4%	61.1%	55.1%
	R150 001 – R400 000	20.4%	24.0%	30.9%	35.5%
	R400 001 +	4.2%	5.6%	8.0%	9.4%
Total		100.0%	100.0%	100.0%	100.0%
Taxable income	0 – R150 000	38.6%	32.7%	24.1%	20.0%
	R150 001 – R400 000	36.3%	37.3%	39.4%	41.9%
	R400 001 +	25.1%	30.0%	36.4%	38.1%
Total		100.0%	100.0%	100.0%	100.0%
Tax assessed	0 – R150 000	22.5%	17.3%	12.1%	9.6%
	R150 001 – R400 000	38.4%	36.4%	34.9%	35.8%
	R400 001 +	39.1%	46.3%	53.0%	54.6%

Figure 2.1: Number of assessed individual taxpayers and tax assessed, 2008



	2008 [Filer data]			2008 [Table A2.1.1]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
< 0	76,681	-16,592	1	76,681	-16,592	1
= 0	141,047	-	10	141,047	-	10
1 – 20 000	117,203	1,159	2	117,798	1,171	2
20 001 – 30 000	64,272	1,611	2	65,308	1,648	2
30 001 – 40 000	83,715	2,947	3	85,624	3,040	3
40 001 – 50 000	121,278	5,414	45	118,641	5,318	46
50 001 – 60 000	111,091	6,109	211	113,928	6,288	221
60 001 – 70 000	131,359	8,537	452	128,191	8,353	444
70 001 – 80 000	139,905	10,494	741	140,091	10,515	743
80 001 – 90 000	157,061	13,364	1,132	157,301	13,393	1,136
90 000 – 100 000	165,879	15,752	1,499	165,696	15,743	1,499
100 001 – 110 000	174,737	18,369	1,909	174,267	18,326	1,904
110 001 – 120 000	192,216	22,088	2,484	194,422	22,357	2,516
120 001 – 130 000	164,314	20,505	2,521	162,130	20,247	2,490
130 001 – 140 000	157,696	21,291	2,824	157,620	21,284	2,824
140 001 – 150 000	148,422	21,498	3,024	148,718	21,545	3,031
150 001 – 160 000	124,032	19,209	2,834	469,199	80,664	12,767
160 001 – 170 000	107,561	17,731	2,725	-	-	-
170 001 – 180 000	91,079	15,926	2,532	-	-	-
180 001 – 190 000	78,160	14,443	2,382	-	-	-
190 000 – 200 000	68,674	13,386	2,298	-	-	-
200 001 – 210 000	62,282	12,760	2,267	424,607	103,033	20,359
210 001 – 220 000	56,182	12,074	2,211	-	-	-
220 001 – 230 000	51,486	11,581	2,179	-	-	-
230 001 – 240 000	46,131	10,837	2,088	-	-	-

240 001 – 250 000	43,254	10,591	2,084	–	–	–
250 001 – 260 000	39,251	10,004	2,016	–	–	–
260 001 – 270 000	35,051	9,285	1,919	–	–	–
270 001 – 280 000	32,615	8,966	1,897	–	–	–
280 001 – 290 000	30,373	8,654	1,870	–	–	–
290 000 – 300 000	27,881	8,223	1,811	–	–	–
300 001 – 310 000	26,440	8,061	1,806	191,115	65,765	15,659
310 001 – 320 000	23,839	7,507	1,712	–	–	–
320 001 – 330 000	22,517	7,316	1,693	–	–	–
330 001 – 340 000	20,752	6,951	1,630	–	–	–
340 001 – 350 000	19,277	6,650	1,581	–	–	–
350 001 – 360 000	17,802	6,318	1,522	–	–	–
360 001 – 370 000	16,642	6,072	1,484	–	–	–
370 001 – 380 000	15,763	5,910	1,464	–	–	–
380 001 – 390 000	14,676	5,649	1,414	–	–	–
390 000 – 400 000	13,724	5,420	1,374	–	–	–
400 001 – 410 000	12,850	5,203	1,335	99,674	44,352	11,819
410 001 – 420 000	12,259	5,087	1,317	–	–	–
420 001 – 430 000	11,586	4,923	1,286	–	–	–
430 001 – 440 000	10,639	4,627	1,221	–	–	–
440 001 – 450 000	10,050	4,472	1,190	–	–	–
450 001 – 460 000	9,605	4,369	1,174	–	–	–
460 001 – 470 000	8,925	4,150	1,123	–	–	–
470 001 – 480 000	8,237	3,912	1,068	–	–	–
480 001 – 490 000	8,027	3,892	1,072	–	–	–
490 001 – 500 000	7,523	3,724	1,034	–	–	–
500 001 – 510 000	6,818	3,443	961	100,516	60,341	17,827
510 001 – 520 000	6,544	3,370	950	–	–	–
520 001 – 530 000	6,240	3,276	926	–	–	–
530 001 – 540 000	5,964	3,190	908	–	–	–
540 001 – 550 000	5,666	3,087	886	–	–	–
550 001 – 560 000	5,257	2,917	843	–	–	–
560 001 – 580 000	9,884	5,632	1,641	–	–	–
580 001 – 600 000	8,815	5,200	1,528	–	–	–
600 001 – 625 000	9,884	6,050	1,795	–	–	–
625 001 – 650 000	8,795	5,604	1,686	–	–	–
650 001 – 700 000	14,713	9,919	3,023	–	–	–
700 001 – 750 000	11,966	8,665	2,683	–	–	–
750 001 – 800 000	9,624	7,450	2,345	34,582	29,643	9,525
800 001 – 900 000	14,506	12,289	3,941	–	–	–
900 001 – 1 000 000	10,450	9,900	3,237	–	–	–
1 000 001 – 1 250 000	15,733	17,484	5,859	33,231	44,413	15,267
1 250 001 – 1 500 000	8,830	12,045	4,142	–	–	–
1 500 001 – 2 000 000	8,675	14,889	5,269	–	–	–
2 000 001 – 3 000 000	6,539	15,708	5,768	10,002	28,699	10,670
3 000 001 – 7 500 000	4,646	20,109	7,645	2,188	23,007	8,888
7 500 001 – 10 500 000	463	4,048	1,564	–	–	–
10 500 001 +	544	11,846	4,582	–	–	–
	3,512,577	632,551	139,653	3,512,577	632,551	139,653

Figure 2.2: Percentage of assessed individual taxpayers by age group, 2006 – 2009

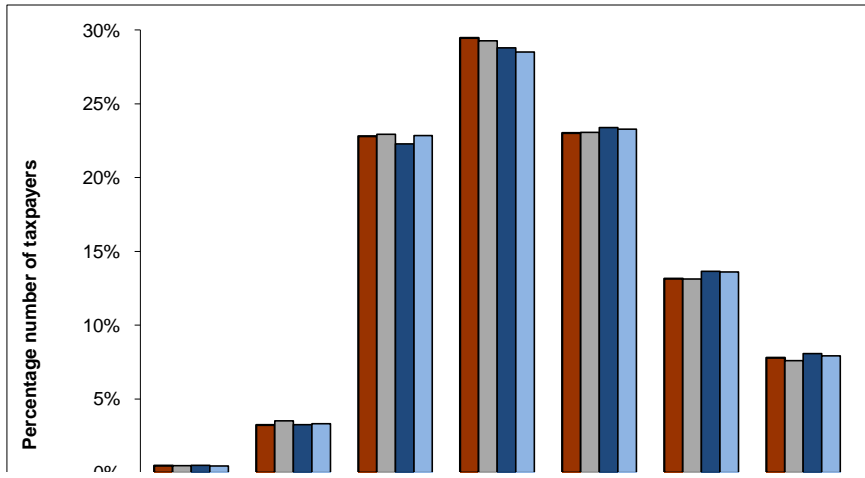
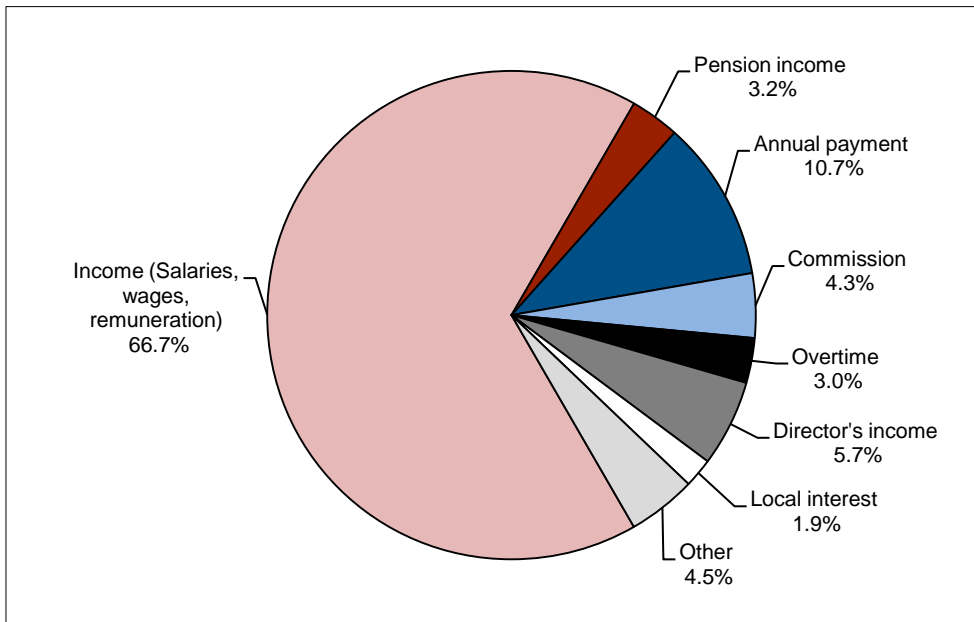
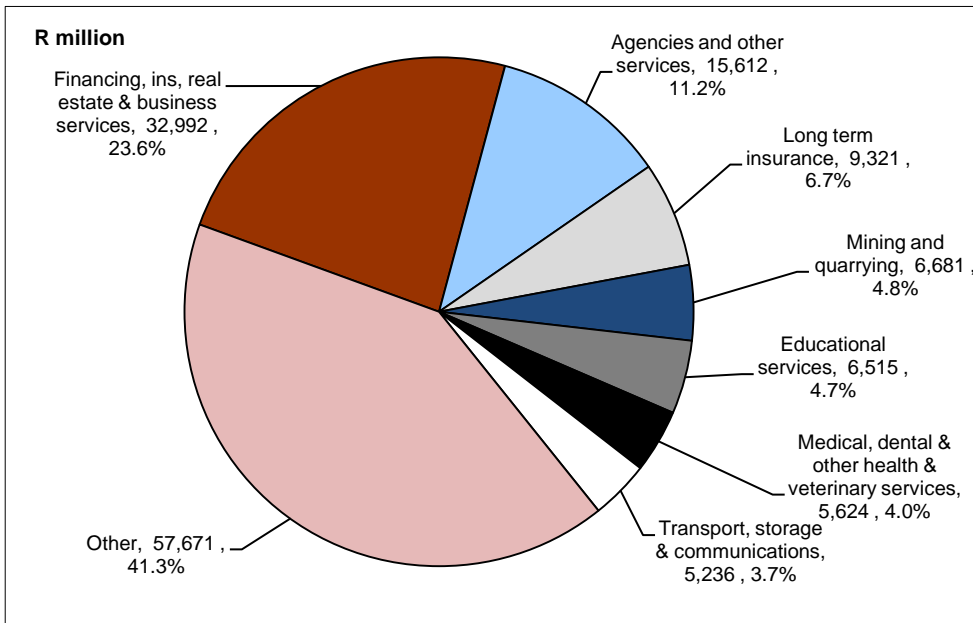


Figure 2.3: Assessed individual taxpayers' taxable income by source of income, 2008



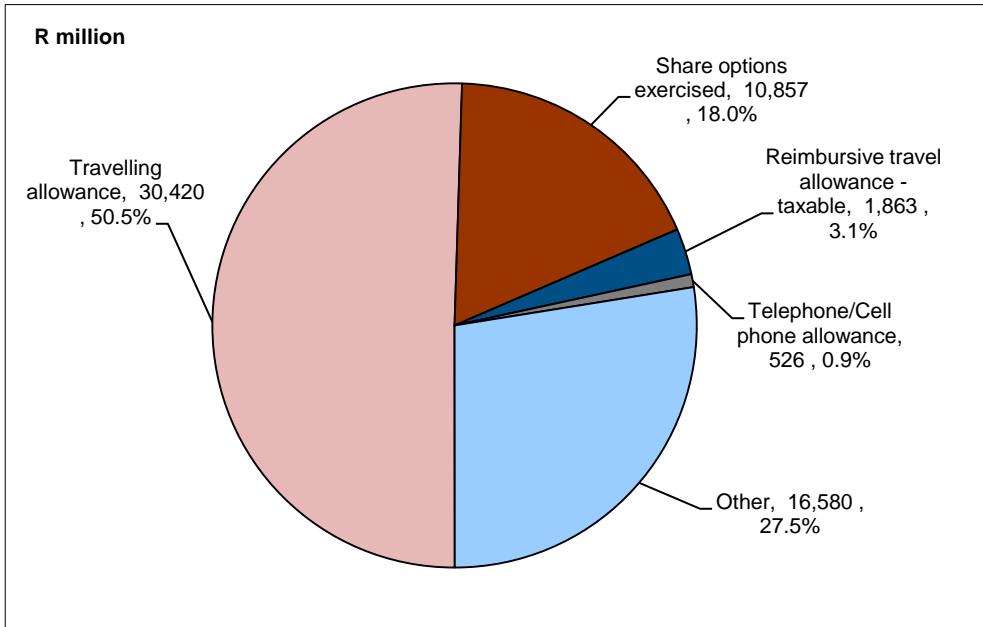
2008		
Percentage of total		
Gross		
3601	Income (Salaries, wages, r€	66.7%
3603	Pension income	3.2%
3605	Annual payment	10.7%
3606	Commission	4.3%
3607	Overtime	3.0%
3615	Director's income	5.7%
4201	Local interest	1.9%
	Other	4.5%
Total		100.0%

Figure 2.4: Assessed individual taxpayers' tax assessed by sector, 2008



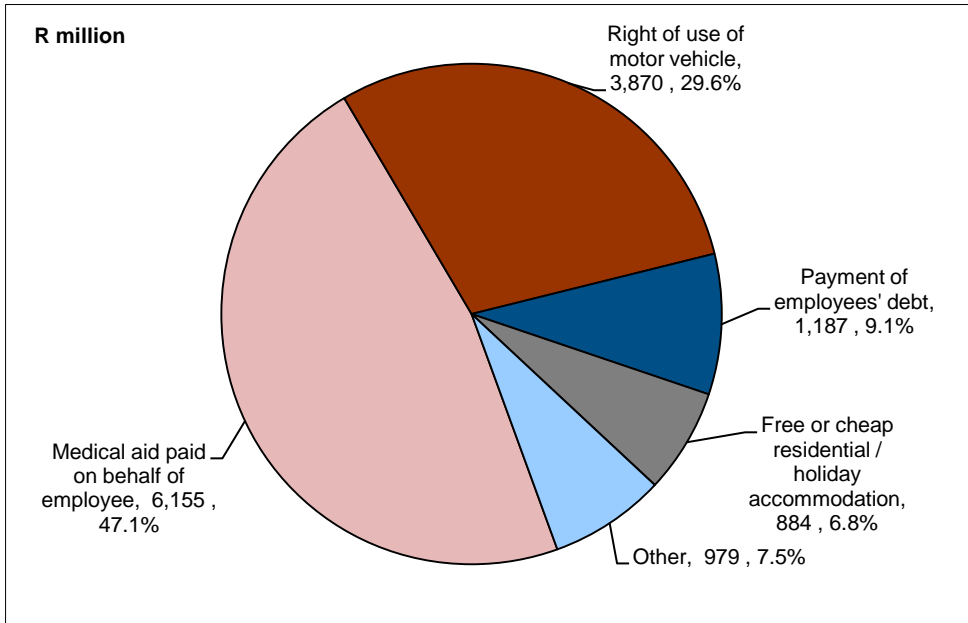
Sector	2008
	Tax assessed (R million)
Financing, ins, real estate & business services	32,992
Agencies and other services	15,612
Long term insurance	9,321
Mining and quarrying	6,681
Educational services	6,515
Medical, dental & other health & veterinary services	5,624
Transport, storage & communications	5,236
Other	57,671
Total	139,653

Figure 2.5: Assessed individual taxpayers allowances, 2008



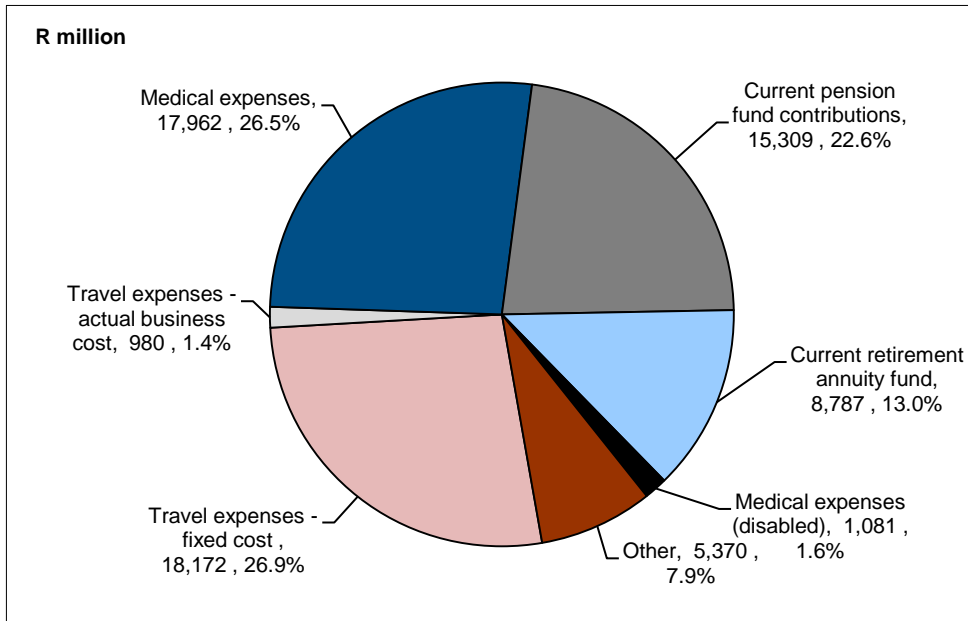
Allowance	2008
	Tax assessed (R million)
Travelling allowance	30,420
Share options exercised	10,857
Reimbursive travel allowance	1,863
Telephone/Cell phone allowance	526
Other	16,580
Total	60,245

Figure 2.6: Assessed individual taxpayers' fringe benefits, 2008



Fringe benefit	2008
	Tax assessed (R million)
Medical aid paid on behalf of	6,155
Right of use of motor vehicle	3,870
Payment of employees' deb	1,187
Free or cheap residential / h	884
Other	979
Total	13,076

Figure 2.7: Assessed individual taxpayers' deductions, 2008



Fringe benefit	2008
	Tax assessed (R million)
Travel expenses - fixed cost	18,172
Travel expenses - actual bu	980
Medical expenses	17,962
Current pension fund contrib	15,309
Current retirement annuity f	8,787
Medical expenses (disabled	1,081
Other	5,370
Total	67,663

Table A2.1.1: Assessed individual taxpayers: Taxable income and tax assessed by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Taxable income group	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
A: < 0	88,205	-14,892	1	86,571	-15,685	2	76,681	-16,592	1	69,938	-18,425	0
B: = 0	263,189	–	13	214,432	–	9	141,047	–	10	119,999	–	3
C: 1 – 20 000	186,551	1,903	8	157,281	1,593	3	117,798	1,171	2	107,292	1,060	1
D: 20 001 – 30 000	119,581	3,048	12	90,961	2,300	3	65,308	1,648	2	59,183	1,489	2
E: 30 001 – 40 000	179,541	6,324	52	136,431	4,897	4	85,624	3,040	3	70,578	2,493	3
F: 40 001 – 50 000	171,563	7,724	285	142,386	6,416	119	118,641	5,318	46	106,591	4,820	16
G: 50 001 – 60 000	178,554	9,864	578	153,885	8,514	379	113,928	6,288	221	106,285	5,884	159
H: 60 001 – 70 000	217,239	14,155	1,109	193,967	12,636	800	128,191	8,353	444	122,407	7,968	371
I: 70 001 – 80 000	258,511	19,431	1,815	219,529	16,493	1,325	140,091	10,515	743	132,876	9,973	616
J: 80 001 – 90 000	245,012	20,788	2,236	239,328	20,324	1,882	157,301	13,393	1,136	138,030	11,738	905
K: 90 000 – 100 000	248,861	23,701	2,924	224,619	21,368	2,184	165,696	15,743	1,499	148,227	14,107	1,253
L: 100 001 – 110 000	222,851	23,341	3,147	234,566	24,593	2,778	174,267	18,326	1,904	161,272	16,921	1,658
M: 110 001 – 120 000	193,728	22,292	3,237	185,806	21,356	2,665	194,422	22,357	2,516	150,696	17,342	1,826
N: 120 001 – 130 000	185,101	23,098	3,544	183,277	22,927	3,095	162,130	20,247	2,490	164,626	20,605	2,341
O: 130 001 – 140 000	142,513	19,219	3,116	160,979	21,698	3,107	157,620	21,284	2,824	172,518	23,268	2,876
P: 140 001 – 150 000	121,457	17,596	3,018	132,488	19,197	2,889	148,718	21,545	3,031	142,880	20,709	2,736
Q: 150 001 – 200 000	365,662	62,992	12,089	409,307	70,392	11,924	469,199	80,664	12,767	547,699	94,458	14,260
R: 200 001 – 300 000	320,695	77,537	18,227	373,053	90,353	18,991	424,607	103,033	20,359	496,795	120,590	22,794
S: 300 001 – 400 000	130,818	44,979	12,440	158,731	54,607	13,747	191,115	65,765	15,659	227,960	78,467	18,062
T: 400 001 – 500 000	62,653	27,842	8,386	80,409	35,746	9,995	99,674	44,352	11,819	120,706	53,766	13,957
U: 500 001 – 750 000	59,118	35,383	11,411	77,817	46,595	14,254	100,516	60,341	17,827	123,444	74,047	21,538
V: 750 001 – 1 000 000	19,911	17,050	5,814	26,038	22,302	7,343	34,582	29,643	9,525	42,095	36,075	11,504
W: 1 000 001 – 2 000 000	18,932	25,304	9,077	25,273	33,831	11,857	33,231	44,413	15,267	39,372	52,450	18,016
X: 2 000 001 – 5 000 000	5,340	15,060	5,732	7,568	21,715	8,150	10,002	28,699	10,670	11,028	31,649	11,768
Y: 5 000 001 +	880	7,809	3,061	1,441	13,329	5,224	2,188	23,007	8,888	2,046	19,069	7,388
Total	4,006,466	511,547	111,330	3,916,143	577,499	122,730	3,512,577	632,551	139,653	3,584,543	700,523	154,053

Excludes SITE only taxpayers.

Table A2.1.3: Assessed individual taxpayers: Taxable income and tax assessed by province, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Province ¹	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Eastern Cape	341,834	34,423	6,198	326,325	37,545	6,545	288,095	39,505	7,138	297,860	45,023	8,146
Free State	189,885	17,105	3,377	184,516	18,950	3,626	162,792	20,195	4,053	169,008	24,194	4,804
Gauteng	1,548,984	238,317	56,176	1,532,641	274,641	63,508	1,403,468	307,583	73,405	1,434,567	335,330	79,369
KwaZulu-Natal	635,404	74,143	14,994	601,143	81,158	15,949	531,401	86,977	17,799	531,257	96,180	19,725
Limpopo	146,715	14,912	2,760	144,018	16,356	2,865	120,550	17,043	3,137	125,658	20,335	3,816
Mpumalanga	218,482	26,122	5,387	212,631	29,309	5,877	191,407	31,958	6,666	203,178	38,693	8,159
North West	164,253	17,652	3,495	161,279	19,671	3,819	145,188	21,586	4,430	152,238	25,125	5,101
Northern Cape	60,922	5,642	1,149	61,054	6,195	1,190	54,500	6,792	1,367	57,542	8,155	1,611
Western Cape	699,987	83,231	17,793	692,536	93,674	19,350	615,176	100,913	21,658	613,235	107,489	23,322
Total	4,006,466	511,547	111,330	3,916,143	577,499	122,730	3,512,577	632,551	139,653	3,584,543	700,523	154,053
Percentage of total												
Eastern Cape	8.5%	6.7%	5.6%	8.3%	6.5%	5.3%	8.2%	6.2%	5.1%	8.3%	6.4%	5.3%
Free State	4.7%	3.3%	3.0%	4.7%	3.3%	3.0%	4.6%	3.2%	2.9%	4.7%	3.5%	3.1%
Gauteng	38.7%	46.6%	50.5%	39.1%	47.6%	51.7%	40.0%	48.6%	52.6%	40.0%	47.9%	51.5%
KwaZulu-Natal	15.9%	14.5%	13.5%	15.4%	14.1%	13.0%	15.1%	13.8%	12.7%	14.8%	13.7%	12.8%
Limpopo	3.7%	2.9%	2.5%	3.7%	2.8%	2.3%	3.4%	2.7%	2.2%	3.5%	2.9%	2.5%
Mpumalanga	5.5%	5.1%	4.8%	5.4%	5.1%	4.8%	5.4%	5.1%	4.8%	5.7%	5.5%	5.3%
North West	4.1%	3.5%	3.1%	4.1%	3.4%	3.1%	4.1%	3.4%	3.2%	4.2%	3.6%	3.3%
Northern Cape	1.5%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.1%	1.0%	1.6%	1.2%	1.0%
Western Cape	17.5%	16.3%	16.0%	17.7%	16.2%	15.8%	17.5%	16.0%	15.5%	17.1%	15.3%	15.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

1. Based on the office where the taxpayer is registered and not necessarily the province where the taxpayer resides or works. The provincial allocation is thus a reflection of the province in which the taxpayer's office is located.

Table A2.1.6: Percentage of assessed individual taxpayers by taxable income group and gender, 2006 – 2009

Tax year	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
Taxable income group	Females	Males	Total	Females	Males	Total	Females	Males	Total	Females	Males	Total
A: < 0	31.5%	68.5%	100.0%	32.3%	67.7%	100.0%	32.3%	67.7%	100.0%	33.7%	66.3%	100.0%
B: = 0	42.1%	57.9%	100.0%	43.4%	56.6%	100.0%	44.8%	55.2%	100.0%	46.3%	53.7%	100.0%
C: 1 – 20 000	47.8%	52.2%	100.0%	49.1%	50.9%	100.0%	50.2%	49.8%	100.0%	49.8%	50.2%	100.0%
D: 20 001 – 30 000	46.8%	53.2%	100.0%	47.7%	52.3%	100.0%	48.5%	51.5%	100.0%	49.2%	50.8%	100.0%
E: 30 001 – 40 000	47.1%	52.9%	100.0%	47.4%	52.6%	100.0%	48.4%	51.6%	100.0%	48.4%	51.6%	100.0%
F: 40 001 – 50 000	47.7%	52.3%	100.0%	48.9%	51.1%	100.0%	48.4%	51.6%	100.0%	48.3%	51.7%	100.0%
G: 50 001 – 60 000	47.2%	52.8%	100.0%	49.1%	50.9%	100.0%	50.7%	49.3%	100.0%	50.9%	49.1%	100.0%
H: 60 001 – 70 000	47.7%	52.3%	100.0%	48.2%	51.8%	100.0%	49.5%	50.5%	100.0%	50.7%	49.3%	100.0%
I: 70 001 – 80 000	49.3%	50.7%	100.0%	49.5%	50.5%	100.0%	50.2%	49.8%	100.0%	50.0%	50.0%	100.0%
J: 80 001 – 90 000	49.4%	50.6%	100.0%	50.2%	49.8%	100.0%	52.1%	47.9%	100.0%	50.5%	49.5%	100.0%
K: 90 000 – 100 000	52.1%	47.9%	100.0%	51.6%	48.4%	100.0%	51.4%	48.6%	100.0%	51.0%	49.0%	100.0%
L: 100 001 – 110 000	49.6%	50.4%	100.0%	53.8%	46.2%	100.0%	54.6%	45.4%	100.0%	51.3%	48.7%	100.0%
M: 110 001 – 120 000	44.7%	55.3%	100.0%	47.7%	52.3%	100.0%	55.6%	44.4%	100.0%	51.2%	48.8%	100.0%
N: 120 001 – 130 000	42.8%	57.2%	100.0%	46.8%	53.2%	100.0%	50.2%	49.8%	100.0%	54.8%	45.2%	100.0%
O: 130 001 – 140 000	42.6%	57.4%	100.0%	43.1%	56.9%	100.0%	47.8%	52.2%	100.0%	56.0%	44.0%	100.0%
P: 140 001 – 150 000	41.2%	58.8%	100.0%	42.9%	57.1%	100.0%	45.2%	54.8%	100.0%	49.3%	50.7%	100.0%
Q: 150 001 – 200 000	34.7%	65.3%	100.0%	38.8%	61.2%	100.0%	42.9%	57.1%	100.0%	45.6%	54.4%	100.0%
R: 200 001 – 300 000	27.2%	72.8%	100.0%	30.0%	70.0%	100.0%	33.9%	66.1%	100.0%	38.8%	61.2%	100.0%
S: 300 001 – 400 000	23.7%	76.3%	100.0%	26.2%	73.8%	100.0%	27.7%	72.3%	100.0%	30.4%	69.6%	100.0%
T: 400 001 – 500 000	20.7%	79.3%	100.0%	23.2%	76.8%	100.0%	25.4%	74.6%	100.0%	26.6%	73.4%	100.0%
U: 500 001 – 750 000	17.1%	82.9%	100.0%	19.4%	80.6%	100.0%	21.1%	78.9%	100.0%	22.5%	77.5%	100.0%
V: 750 001 – 1 000 000	13.8%	86.2%	100.0%	15.7%	84.3%	100.0%	16.8%	83.2%	100.0%	17.6%	82.4%	100.0%
W: 1 000 001 – 2 000 000	10.2%	89.8%	100.0%	11.9%	88.1%	100.0%	13.9%	86.1%	100.0%	14.2%	85.8%	100.0%
X: 2 000 001 – 5 000 000	6.7%	93.3%	100.0%	7.8%	92.2%	100.0%	9.7%	90.3%	100.0%	9.6%	90.4%	100.0%
Y: 5 000 001 +	5.5%	94.5%	100.0%	5.5%	94.5%	100.0%	7.8%	92.2%	100.0%	7.0%	93.0%	100.0%
Total	41.8%	58.2%	100.0%	42.7%	57.3%	100.0%	43.3%	56.7%	100.0%	44.0%	56.0%	100.0%

Table A2.2.1: Assessed individual taxpayers: Selected sources of income, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Source of income	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)	Number of taxpayers	Taxable income (R million)
Gross								
3601 Income (Salaries and wages, remuneration)	2,921,387	325,743	2,975,456	371,410	2,671,372	388,177	2,799,650	452,706
3603 Pension income (only taxable portion)	262,467	17,369	239,120	17,488	239,846	18,874	251,343	20,462
3605 Annual payment (bonus, leave pay etc.)	2,369,549	48,471	2,368,400	55,023	2,208,413	62,004	2,310,971	69,234
3606 Commission	229,694	20,124	226,585	22,954	227,357	24,746	219,176	24,255
3607 Overtime	953,921	14,613	965,470	16,457	904,541	17,305	997,971	20,091
3610 Annuity from a retirement annuity fund	234,012	5,990	222,091	6,640	278,763	8,637	278,723	9,065
3615 Director's income	164,782	30,061	112,566	24,743	137,426	33,324	125,186	34,013
3616 Independent contractors	29,951	2,730	31,010	3,468	45,981	4,451	49,525	5,201
Taxable portion only								
4201 Local interest	168,707	5,711	177,297	7,340	208,947	11,179	260,042	17,338
4210 Profit - Local rental	103,271	2,667	70,931	2,068	63,108	2,102	63,628	2,269
4211 Loss - Local rental	39,784	-645	36,678	-766	41,075	-1,160	48,174	-1,659
4218 Foreign interest	25,532	610	24,125	748	23,998	896	23,162	830
4250 Capital gain - Local	85,863	4,800	89,580	6,804	87,586	11,178	54,747	6,960
4252 Capital gain - Foreign	1,927	145	3,836	297	3,690	329	2,686	271
Total		478,390		534,674		582,041		661,037
Percentage of total								
Gross								
3601 Income (Salaries and wages, remuneration)		68.1%		69.5%		66.7%		68.5%
3603 Pension income (only taxable portion)		3.6%		3.3%		3.2%		3.1%
3605 Annual payment (bonus, leave pay etc.)		10.1%		10.3%		10.7%		10.5%
3606 Commission		4.2%		4.3%		4.3%		3.7%
3607 Overtime		3.1%		3.1%		3.0%		3.0%
3610 Annuity from a retirement annuity fund		1.3%		1.2%		1.5%		1.4%
3615 Director's income		6.3%		4.6%		5.7%		5.1%
3616 Independent contractors		0.6%		0.6%		0.8%		0.8%
Taxable portion only								
4201 Local interest		1.2%		1.4%		1.9%		2.6%
4210 Profit - Local rental		0.6%		0.4%		0.4%		0.3%
4211 Loss - Local rental		-0.1%		-0.1%		-0.2%		-0.3%
4218 Foreign interest		0.1%		0.1%		0.2%		0.1%
4250 Capital gain - Local		1.0%		1.3%		1.9%		1.1%
4252 Capital gain - Foreign		0.0%		0.1%		0.1%		0.0%
Total		100.0%		100.0%		100.0%		100.0%

Table A2.3.1: Assessed individual taxpayers: Tax assessed by sector, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Sector	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	524,620	13,090	463,850	14,233	374,833	15,612	354,467	16,783
Agriculture, forestry and fishing	78,817	2,101	82,156	2,496	66,261	2,782	60,909	2,947
Bricks, ceramic, glass, cement and similar products	7,357	262	9,266	397	7,776	431	7,452	441
Catering and accommodation	19,123	373	19,790	495	15,839	517	14,853	539
Chemicals and chemical, rubber and plastic products	20,967	854	28,331	1,380	25,179	1,539	24,518	1,714
Clothing and footwear	11,298	283	14,561	461	10,794	490	9,927	453
Coal and petroleum products	23,957	1,365	24,814	1,587	21,760	1,812	21,180	2,113
Construction	48,040	1,400	60,480	2,374	53,197	2,903	49,593	3,352
Educational services	315,067	5,818	345,410	6,385	297,835	6,515	293,144	7,733
Electricity, gas and water	46,503	1,689	50,971	1,943	43,927	2,120	42,874	2,545
Financing, insurance, real estate and business services	863,417	23,560	765,974	29,312	637,096	32,992	602,083	33,986
Food, drink and tobacco	39,729	1,555	44,445	1,851	36,564	2,016	35,266	2,044
Leather, leather goods and fur (excl. footwear and clothing)	1,499	42	1,749	58	1,435	66	1,354	65
Long term insurance	348,632	7,447	439,261	8,839	364,814	9,321	363,085	10,959
Machinery and related items	16,856	576	23,051	937	19,661	1,015	18,882	1,162
Medical, dental and other health and veterinary services	159,479	4,529	166,512	5,357	140,845	5,624	137,772	6,318
Metal	43,622	1,501	54,109	2,119	44,996	2,414	43,657	2,704
Mining and quarrying	84,756	4,274	99,683	5,807	85,437	6,681	81,590	7,361
Other manufacturing industries	113,378	3,556	109,500	3,789	89,790	4,139	87,148	4,520
Paper, printing and publishing	30,309	1,020	34,506	1,277	28,757	1,379	27,823	1,386
Personal and household services	37,542	191	27,263	358	21,503	394	19,617	438
Recreation and cultural services	17,970	522	19,089	627	16,820	706	15,089	691
Research and scientific institutes	11,421	428	13,518	568	11,952	640	11,711	723
Retail trade	172,213	2,630	242,375	3,018	253,500	4,503	202,574	5,336
Scientific, optical and similar equipment	2,950	123	4,256	225	3,841	258	3,709	292
Social and related community services	51,137	1,040	65,594	1,300	54,854	1,362	54,252	1,546
Specialised repair services	13,186	276	16,964	446	14,354	470	13,527	523
Textiles	6,144	152	7,519	224	5,728	228	5,375	224
Transport equipment	5,461	170	10,486	350	8,328	373	8,123	406
Transport, storage and communications	151,989	4,479	140,359	4,746	116,561	5,236	111,866	5,500
Vehicles, parts and accessories	49,717	1,728	60,431	2,331	50,013	2,419	48,443	2,447
Wholesale trade	18,515	613	23,971	1,055	21,023	1,177	20,081	1,239
Wood, wood products and furniture	8,214	206	10,501	326	8,319	344	7,851	332
Other ¹	662,581	23,479	435,398	16,058	558,985	21,175	784,748	25,231
Total	4,006,466	111,330	3,916,143	122,730	3,512,577	139,653	3,584,543	154,053

1. Includes where the sector was indicated as Other (as per SARS source code) or where the sector was left blank on the return.

Table A2.3.4: Assessed individual taxpayers: Tax assessed by sector as declared by employer on IRP5 forms, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Sector	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)	Number of taxpayers	Tax assessed (R million)
Agencies and other services	498,904	12,661	449,265	13,977	364,186	15,353	345,326	16,527
Agriculture, forestry and fishing	31,619	1,013	51,908	1,752	43,183	1,971	41,039	2,132
Bricks, ceramic, glass, cement and similar products	6,852	256	8,937	392	7,484	426	7,207	435
Catering and accommodation	11,883	305	15,087	453	11,799	477	11,360	497
Chemicals and chemical, rubber and plastic products	20,529	845	28,058	1,375	24,877	1,531	24,247	1,705
Clothing and footwear	10,076	270	13,785	451	10,133	482	9,351	444
Coal and petroleum products	23,874	1,362	24,762	1,586	21,697	1,811	21,127	2,112
Construction	35,530	1,213	52,534	2,262	45,738	2,791	43,404	3,241
Educational services	311,033	5,765	343,073	6,362	295,579	6,491	291,111	7,704
Electricity, gas and water	45,802	1,681	50,547	1,937	43,575	2,115	42,566	2,540
Financing, insurance, real estate and business services	812,701	21,569	735,843	28,137	610,085	31,789	578,408	32,877
Food, drink and tobacco	38,175	1,534	43,414	1,837	35,521	2,000	34,378	2,029
Leather, leather goods and fur (excl. footwear and clothing)	1,403	41	1,698	57	1,367	65	1,297	64
Long term insurance	348,610	7,446	439,249	8,839	364,801	9,320	363,074	10,959
Machinery and related items	15,567	549	22,213	916	18,813	994	18,144	1,140
Medical, dental and other health and veterinary services	144,062	3,434	157,652	4,708	133,226	5,036	130,954	5,728
Metal	42,252	1,479	53,249	2,102	44,152	2,395	42,935	2,684
Mining and quarrying	84,515	4,251	99,568	5,794	85,299	6,676	81,479	7,354
Other manufacturing industries	111,562	3,524	108,361	3,771	88,785	4,119	86,278	4,499
Paper, printing and publishing	29,190	1,000	33,811	1,265	28,097	1,366	27,250	1,373
Personal and household services	29,237	145	21,834	331	16,624	367	15,309	409
Recreation and cultural services	14,218	434	16,743	584	14,736	655	13,237	650
Research and scientific institutes	11,196	421	13,371	563	11,743	634	11,532	717
Retail trade	134,700	2,204	217,341	2,725	232,399	4,223	184,914	5,065
Scientific, optical and similar equipment	2,850	121	4,187	223	3,768	255	3,649	290
Social and related community services	51,120	1,040	65,586	1,300	54,846	1,362	54,245	1,546
Specialised repair services	9,195	241	14,479	424	12,131	448	11,604	502
Textiles	5,753	148	7,248	220	5,484	224	5,167	221
Transport equipment	5,307	168	10,332	348	8,013	372	7,888	404
Transport, storage and communications	124,314	4,291	124,644	4,646	104,024	5,104	101,071	5,413
Vehicles, parts and accessories	47,512	1,696	59,033	2,310	48,585	2,403	47,218	2,432
Wholesale trade	16,122	563	22,335	1,019	19,126	1,128	18,510	1,207
Wood, wood products and furniture	7,045	195	9,777	320	7,592	334	7,239	326
Other ¹	337,654	16,795	282,966	12,105	318,029	14,422	559,474	18,293
Total	3,420,362	98,661	3,602,890	115,093	3,135,497	129,143	3,241,992	143,518

1. Includes where the source of income was indicated as Other or where the source of income was left blank on the return.

Table A2.4.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2006 – 2009

Tax year Sector	2006 [90.2% assessed]			2007 [84.9% assessed]			2008 [75.3% assessed]			2009 [69.0% assessed]		
	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)	Number of taxpayers	Taxable income (R million)	Tax assessed (R million)
Agencies and other services	25,716	1,756	428	14,585	1,008	256	10,647	1,017	259	9,141	985	256
Agriculture, forestry and fishing ¹	47,198	-3,024	1,088	30,248	-2,704	744	23,078	-1,605	811	19,870	-1,164	816
Bricks, ceramic, glass, cement and similar products	505	27	7	329	23	5	292	18	5	245	19	7
Catering and accommodation	7,240	245	67	4,703	144	42	4,040	125	40	3,493	145	42
Chemicals and chemical, rubber and plastic products	438	37	9	273	20	5	302	29	7	271	31	9
Clothing and footwear	1,222	63	13	776	45	10	661	38	8	576	42	9
Coal and petroleum products	83	7	3	52	3	1	63	4	1	53	4	1
Construction	12,510	756	187	7,946	450	113	7,459	414	112	6,189	409	112
Educational services	4,034	279	53	2,337	141	23	2,256	149	24	2,033	164	30
Electricity, gas and water	701	39	8	424	30	6	352	21	5	308	23	5
Financing, insurance, real estate and business services	50,716	6,951	1,991	30,131	4,184	1,175	27,011	4,320	1,203	23,675	3,950	1,109
Food, drink and tobacco	1,554	88	21	1,031	55	14	1,043	60	15	888	57	15
Leather, leather goods and fur (excl. footwear and clothing)	96	4	1	51	4	1	68	5	1	57	5	1
Long term insurance	22	2	0	12	1	0	13	0	0	11	1	0
Machinery and related items	1,289	104	27	838	74	21	848	74	21	738	82	22
Medical, dental and other health and veterinary services	15,417	3,685	1,095	8,860	2,253	649	7,619	2,059	587	6,818	2,047	590
Metal	1,370	91	22	860	67	17	844	72	19	722	75	20
Mining and quarrying	241	20	23	115	36	13	138	9	5	111	18	7
Other manufacturing industries	1,816	101	32	1,139	63	18	1,005	75	20	870	73	21
Paper, printing and publishing	1,119	88	20	695	55	12	660	57	12	573	59	13
Personal and household services	8,305	331	46	5,429	217	27	4,879	224	27	4,308	225	28
Recreation and cultural services	3,752	320	87	2,346	136	43	2,084	149	51	1,852	119	41
Research and scientific institutes	225	31	8	147	21	5	209	28	6	179	29	7
Retail trade	37,513	2,009	426	25,034	1,394	292	21,101	1,284	280	17,660	1,217	272
Scientific, optical and similar equipment	100	10	2	69	8	2	73	9	2	60	8	2
Social and related community services	17	1	0	8	0	0	8	1	0	7	1	0
Specialised repair services	3,991	190	34	2,485	104	21	2,223	119	22	1,923	112	21
Textiles	391	18	4	271	13	3	244	13	3	208	11	2
Transport equipment	154	4	2	154	-1	1	315	0	1	235	2	2
Transport, storage and communications	27,675	882	188	15,715	515	100	12,537	508	132	10,795	378	87
Vehicles, parts and accessories	2,205	143	32	1,398	80	20	1,428	71	17	1,225	66	15
Wholesale trade	2,393	191	50	1,636	136	37	1,897	186	49	1,571	132	32
Wood, wood products and furniture	1,169	54	12	724	27	6	727	42	10	612	25	6
Total	261,177	15,504	5,985	160,821	8,604	3,685	136,124	9,575	3,758	117,277	9,350	3,598
Total <= 0 taxable income	56,255	-10,005	2	52,980	-9,469	-	32,155	-6,401	1	15,365	-3,163	-
Total > 0 taxable income	204,922	25,509	5,983	107,841	18,074	3,685	103,969	15,976	3,757	101,912	12,514	3,598
Total	261,177	15,504	5,985	160,821	8,604	3,685	136,124	9,575	3,758	117,277	9,350	3,598
Percentage												
Total <= 0 taxable income	21.5%			32.9%			23.6%			13.1%		
Total > 0 taxable income	78.5%			67.1%			76.4%			86.9%		
Total	100.0%			100.0%			100.0%			100.0%		

1. Includes assessed losses of farmers.

Table A2.5.1: Assessed individual taxpayers: Allowances, 2006 – 2009

Tax year Allowance ¹	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3701 Travelling allowance	620,596	29,320	603,136	29,830	578,779	30,420	562,634	31,552
3702 Reimbursive travel allowance - taxable	113,409	1,334	115,395	1,622	123,816	1,863	136,779	2,395
3704 Subsistence allowance (local) - taxable	43,825	213	40,961	202	41,238	204	43,246	209
3706 Entertainment allowance	4,724	17	3,343	14	2,091	8	1,600	6
3707 Share options exercised	27,971	4,758	41,619	8,002	55,812	10,857	31,644	5,603
3708 Public office allowance	5,939	226	6,330	239	4,435	243	4,141	301
3710 Tool allowance	5,689	11	5,613	16	4,710	12	4,627	13
3711 Computer allowance	15,258	72	14,754	79	14,030	75	14,026	77
3712 Telephone/Cell phone allowance	103,791	409	114,755	481	118,920	526	143,348	628
3713 Other allowances - taxable	1,136,746	11,578	1,190,204	13,554	1,134,778	16,038	1,229,784	20,297
Total		47,941		54,040		60,245		61,081
Percentage of total								
3701 Travelling allowance		61.2%		55.2%		50.5%		51.7%
3702 Reimbursive travel allowance - taxable		2.8%		3.0%		3.1%		3.9%
3704 Subsistence allowance (local) - taxable		0.4%		0.4%		0.3%		0.3%
3706 Entertainment allowance		0.0%		0.0%		0.0%		0.0%
3707 Share options exercised		9.9%		14.8%		18.0%		9.2%
3708 Public office allowance		0.5%		0.4%		0.4%		0.5%
3710 Tool allowance		0.0%		0.0%		0.0%		0.0%
3711 Computer allowance		0.2%		0.1%		0.1%		0.1%
3712 Telephone/Cell phone allowance		0.9%		0.9%		0.9%		1.0%
3713 Other allowances - taxable		24.2%		25.1%		26.6%		33.2%
Total		100.0%		100.0%		100.0%		100.0%

1. Includes only taxable allowances.

Table A2.5.2: Assessed individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	1,577	52	1,512	51	1,406	54	1,378	58
B: = 0	21	0	17	0	12	0	21	1
C: 1 – 20 000	4,419	38	3,469	32	2,273	26	1,890	24
D: 20 001 – 30 000	4,074	53	2,899	39	1,992	27	1,594	23
E: 30 001 – 40 000	7,521	124	5,035	84	3,068	52	2,411	42
F: 40 001 – 50 000	9,391	160	6,764	122	4,870	90	3,985	79
G: 50 001 – 60 000	12,013	219	8,700	166	5,681	114	4,608	95
H: 60 001 – 70 000	14,538	285	10,830	216	7,360	154	5,679	119
I: 70 001 – 80 000	17,147	361	12,938	276	8,792	194	6,889	154
J: 80 001 – 90 000	18,323	415	14,337	331	9,985	237	7,979	191
K: 90 000 – 100 000	18,928	459	15,766	390	11,313	287	8,709	221
L: 100 001 – 110 000	19,770	510	16,584	432	12,319	328	9,630	260
M: 110 001 – 120 000	20,177	552	17,213	473	13,611	379	10,772	312
N: 120 001 – 130 000	20,582	599	17,546	502	14,150	416	11,522	346
O: 130 001 – 140 000	20,515	628	17,686	541	14,633	452	11,864	374
P: 140 001 – 150 000	20,628	672	17,895	571	14,862	480	12,284	406
Q: 150 001 – 200 000	95,307	3,577	85,152	3,134	74,953	2,721	64,674	2,408
R: 200 001 – 300 000	136,696	6,707	137,002	6,490	131,225	6,077	122,065	5,696
S: 300 001 – 400 000	76,113	4,987	82,601	5,146	87,423	5,236	89,504	5,240
T: 400 001 – 500 000	39,021	2,943	47,180	3,411	54,686	3,877	60,965	4,317
U: 500 001 – 750 000	36,933	3,145	46,865	3,816	58,329	4,658	70,017	5,682
V: 750 001 – 1 000 000	12,080	1,157	15,370	1,440	20,075	1,817	24,593	2,258
W: 1 000 001 – 2 000 000	11,251	1,196	14,544	1,490	18,864	1,905	22,472	2,348
X: 2 000 001 – 5 000 000	3,072	405	4,419	552	5,648	661	6,042	744
Y: 5 000 001 +	499	79	812	125	1,249	179	1,087	154
Total	620,596	29,320	603,136	29,830	578,779	30,420	562,634	31,552

Table A2.5.4: Assessed individual taxpayers: Allowances - Share options exercised (code 3707) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	30	3	26	3	45	12	51	5
B: = 0	2	0	2	0	2	0	–	–
C: 1 – 20 000	65	0	49	0	40	0	46	0
D: 20 001 – 30 000	61	1	39	0	39	1	28	0
E: 30 001 – 40 000	159	1	51	0	54	1	36	1
F: 40 001 – 50 000	372	1	114	1	75	1	60	1
G: 50 001 – 60 000	696	2	195	1	154	1	117	1
H: 60 001 – 70 000	918	3	326	2	245	2	216	1
I: 70 001 – 80 000	1,162	4	443	2	434	4	304	2
J: 80 001 – 90 000	1,252	5	618	4	770	7	328	3
K: 90 000 – 100 000	1,092	4	970	4	1,122	9	344	4
L: 100 001 – 110 000	930	5	1,494	6	1,496	12	375	2
M: 110 001 – 120 000	781	6	2,093	7	1,977	16	473	3
N: 120 001 – 130 000	733	7	2,318	8	2,663	22	630	3
O: 130 001 – 140 000	608	5	2,309	8	2,886	23	1,044	5
P: 140 001 – 150 000	637	7	1,932	8	2,497	21	1,126	5
Q: 150 001 – 200 000	2,538	37	6,693	36	9,196	91	4,594	26
R: 200 001 – 300 000	2,924	74	6,003	82	9,567	146	5,783	59
S: 300 001 – 400 000	1,972	86	2,579	88	3,856	110	2,555	55
T: 400 001 – 500 000	1,736	105	1,723	99	3,224	167	2,283	75
U: 500 001 – 750 000	3,187	315	3,262	320	4,753	395	3,251	209
V: 750 001 – 1 000 000	1,752	310	2,217	386	2,734	443	2,108	231
W: 1 000 001 – 2 000 000	2,783	1,025	3,684	1,480	4,675	1,760	3,492	904
X: 2 000 001 – 5 000 000	1,216	1,220	1,875	2,313	2,466	2,886	1,779	1,533
Y: 5 000 001 +	365	1,531	604	3,144	842	4,728	621	2,476
Total	27,971	4,758	41,619	8,002	55,812	10,857	31,644	5,603

Table A2.5.6: Assessed individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	761	9	913	11	939	12	906	17
B: = 0	9	0	12	0	14	0	19	1
C: 1 – 20 000	7,247	17	7,363	21	5,241	16	5,647	18
D: 20 001 – 30 000	5,926	19	5,382	19	4,737	19	4,634	20
E: 30 001 – 40 000	17,550	56	9,338	37	6,456	32	6,088	30
F: 40 001 – 50 000	35,446	105	27,358	91	14,985	74	9,963	55
G: 50 001 – 60 000	37,554	146	34,236	135	26,002	137	25,027	142
H: 60 001 – 70 000	60,724	294	53,865	280	32,078	185	35,436	229
I: 70 001 – 80 000	80,278	442	67,234	394	39,621	264	38,445	273
J: 80 001 – 90 000	88,738	529	91,842	544	52,815	375	44,718	360
K: 90 000 – 100 000	86,494	550	83,439	552	65,193	524	53,420	467
L: 100 001 – 110 000	95,059	633	104,603	660	70,307	548	70,057	658
M: 110 001 – 120 000	85,601	687	78,884	626	93,307	736	58,991	589
N: 120 001 – 130 000	91,051	757	85,240	714	74,238	718	72,189	687
O: 130 001 – 140 000	65,268	602	81,095	749	75,367	752	90,506	868
P: 140 001 – 150 000	53,484	531	60,282	602	76,560	808	69,155	804
Q: 150 001 – 200 000	140,352	1,759	164,345	2,006	206,665	2,602	265,940	3,445
R: 200 001 – 300 000	108,601	1,999	133,248	2,502	158,730	3,071	202,088	3,834
S: 300 001 – 400 000	38,084	953	48,502	1,375	61,812	1,896	82,618	2,658
T: 400 001 – 500 000	16,299	507	22,407	804	29,231	1,147	39,620	1,778
U: 500 001 – 750 000	13,034	469	18,143	714	24,483	1,113	34,133	1,773
V: 750 001 – 1 000 000	3,989	151	5,498	223	7,165	343	9,285	517
W: 1 000 001 – 2 000 000	3,919	210	5,166	296	6,733	392	8,473	646
X: 2 000 001 – 5 000 000	1,053	119	1,526	154	1,760	202	2,092	323
Y: 5 000 001 +	225	35	283	45	339	74	334	104
Total	1,136,746	11,578	1,190,204	13,554	1,134,778	16,038	1,229,784	20,297

Table A2.6.1: Assessed individual taxpayers: Fringe benefits, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Fringe benefit	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
3801 Acquisition of asset at less than the actual value	30,578	272	61,230	328	48,056	296	53,327	214
3802 Right of use of motor vehicle	110,140	2,888	105,343	3,857	99,086	3,870	94,874	3,888
3803 Right of use of asset	7,852	21	10,201	28	14,784	28	13,774	31
3804 Meals and refreshments vouchers	18,269	20	20,862	21	20,727	22	22,165	26
3805 Free or cheap residential / holiday accommodation	107,861	1,050	98,401	942	83,049	884	81,078	1,045
3806 Free or cheap services	146,419	228	123,955	256	121,239	270	121,931	322
3807 Low or interest-free loans: house	86,822	189	79,420	169	73,063	230	89,457	276
3808 Payment of employees' debt	167,705	755	208,373	968	232,112	1,187	266,586	1,706
3809 Bursaries and scholarships	10,890	65	10,467	67	8,745	73	8,518	71
3810 Medical aid paid on behalf of employee	553,063	2,943	931,484	5,865	865,511	6,155	887,125	6,644
Other ¹	1,100	47	635	22	616	60	812	50
Total		8,479		12,524		13,076		14,274
Percentage of total								
3801 Acquisition of asset at less than the actual value		3.2%		2.6%		2.3%		1.5%
3802 Right of use of motor vehicle		34.1%		30.8%		29.6%		27.2%
3803 Right of use of asset		0.2%		0.2%		0.2%		0.2%
3804 Meals and refreshments vouchers		0.2%		0.2%		0.2%		0.2%
3805 Free or cheap residential / holiday accommodation		12.4%		7.5%		6.8%		7.3%
3806 Free or cheap services		2.7%		2.0%		2.1%		2.3%
3807 Low or interest-free loans: house		2.2%		1.3%		1.8%		1.9%
3808 Payment of employees' debt		8.9%		7.7%		9.1%		12.0%
3809 Bursaries and scholarships		0.8%		0.5%		0.6%		0.5%
3810 Medical aid paid on behalf of employee		34.7%		46.8%		47.1%		46.5%
Other		0.6%		0.2%		0.5%		0.3%
Total		100.0%		100.0%		100.0%		100.0%

Table A2.6.2: Assessed individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	312	11	179	8	179	8	177	8
B: = 0	1	0	1	0	–	–	2	0
C: 1 – 20 000	383	4	284	3	202	2	206	2
D: 20 001 – 30 000	420	5	273	3	188	2	190	3
E: 30 001 – 40 000	749	10	500	8	272	4	233	4
F: 40 001 – 50 000	804	10	522	8	400	7	372	6
G: 50 001 – 60 000	1,000	14	647	11	502	8	402	7
H: 60 001 – 70 000	1,175	16	874	15	610	11	473	9
I: 70 001 – 80 000	1,533	21	1,041	19	680	12	594	11
J: 80 001 – 90 000	2,020	28	1,288	22	861	16	759	14
K: 90 000 – 100 000	2,310	32	1,790	32	1,149	21	989	19
L: 100 001 – 110 000	2,812	41	1,999	36	1,386	26	1,239	24
M: 110 001 – 120 000	3,203	50	2,389	45	1,739	34	1,408	27
N: 120 001 – 130 000	3,491	58	2,607	55	2,024	42	1,641	36
O: 130 001 – 140 000	3,588	62	2,805	63	2,266	50	1,827	42
P: 140 001 – 150 000	3,606	66	3,104	73	2,497	59	2,141	52
Q: 150 001 – 200 000	18,745	375	16,499	439	14,139	381	12,222	332
R: 200 001 – 300 000	27,377	671	26,830	873	25,441	829	23,575	772
S: 300 001 – 400 000	13,988	423	15,126	603	15,486	626	15,645	638
T: 400 001 – 500 000	7,412	258	8,603	398	8,970	414	9,147	427
U: 500 001 – 750 000	7,754	317	9,126	486	10,089	544	10,720	589
V: 750 001 – 1 000 000	3,128	151	3,657	241	4,039	268	4,322	286
W: 1 000 001 – 2 000 000	3,188	177	3,838	281	4,269	331	4,748	383
X: 2 000 001 – 5 000 000	979	71	1,131	110	1,404	139	1,544	158
Y: 5 000 001 +	162	17	230	28	294	35	298	39
Total	110,140	2,888	105,343	3,857	99,086	3,870	94,874	3,888

Table A2.6.4: Assessed individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	81	1	84	1	78	1	62	1
B: = 0	–	–	–	–	–	–	2	0
C: 1 – 20 000	326	1	361	1	135	0	138	0
D: 20 001 – 30 000	382	1	306	1	203	0	219	0
E: 30 001 – 40 000	763	2	355	1	282	1	285	1
F: 40 001 – 50 000	2,681	7	1,225	2	249	1	187	1
G: 50 001 – 60 000	3,390	11	2,253	5	534	1	273	1
H: 60 001 – 70 000	5,104	20	3,332	9	1,412	4	643	2
I: 70 001 – 80 000	7,151	36	4,498	14	2,066	5	1,098	4
J: 80 001 – 90 000	9,270	58	7,872	33	3,044	9	1,935	5
K: 90 000 – 100 000	6,705	46	6,984	38	5,085	19	3,379	10
L: 100 001 – 110 000	7,223	55	6,253	40	4,036	19	4,369	15
M: 110 001 – 120 000	6,234	49	5,779	43	4,773	28	3,478	18
N: 120 001 – 130 000	8,102	69	5,707	45	5,103	35	3,886	24
O: 130 001 – 140 000	7,828	75	6,956	63	4,625	34	4,003	29
P: 140 001 – 150 000	5,114	48	6,636	66	5,663	50	4,434	38
Q: 150 001 – 200 000	15,876	184	16,390	176	18,891	193	19,094	196
R: 200 001 – 300 000	12,946	179	13,684	187	14,296	195	16,946	226
S: 300 001 – 400 000	3,898	65	4,566	77	6,014	106	7,633	142
T: 400 001 – 500 000	1,790	33	1,905	35	2,441	47	3,362	76
U: 500 001 – 750 000	1,572	32	1,740	36	2,218	49	3,028	75
V: 750 001 – 1 000 000	613	18	614	17	755	20	1,007	29
W: 1 000 001 – 2 000 000	617	36	667	31	832	37	1,090	64
X: 2 000 001 – 5 000 000	172	21	211	18	273	25	449	66
Y: 5 000 001 +	23	4	23	2	41	5	78	23
Total	107,861	1,050	98,401	942	83,049	884	81,078	1,045

Table A2.6.6: Assessed individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	6	0	17	0	6	0	8	0
B: = 0	–	–	–	–	–	–	–	–
C: 1 – 20 000	26	0	21	0	17	0	11	0
D: 20 001 – 30 000	19	0	19	0	9	0	3	0
E: 30 001 – 40 000	45	0	24	0	14	0	20	0
F: 40 001 – 50 000	157	0	98	0	44	0	25	0
G: 50 001 – 60 000	345	0	201	0	90	0	39	0
H: 60 001 – 70 000	646	1	385	1	173	0	84	0
I: 70 001 – 80 000	770	2	544	1	271	1	156	0
J: 80 001 – 90 000	784	2	661	2	356	1	237	1
K: 90 000 – 100 000	749	3	629	2	409	1	307	1
L: 100 001 – 110 000	646	3	643	3	452	2	330	1
M: 110 001 – 120 000	588	2	560	2	508	2	408	2
N: 120 001 – 130 000	484	2	482	2	481	2	400	2
O: 130 001 – 140 000	416	2	437	3	413	2	405	2
P: 140 001 – 150 000	399	2	387	2	334	2	398	2
Q: 150 001 – 200 000	1,565	10	1,589	9	1,380	8	1,471	8
R: 200 001 – 300 000	1,725	15	1,894	15	1,738	14	1,788	13
S: 300 001 – 400 000	655	7	786	8	837	10	1,016	11
T: 400 001 – 500 000	325	4	394	5	429	6	451	5
U: 500 001 – 750 000	326	5	406	6	432	6	509	7
V: 750 001 – 1 000 000	105	2	132	2	182	4	218	5
W: 1 000 001 – 2 000 000	84	2	124	2	124	3	176	5
X: 2 000 001 – 5 000 000	19	1	27	1	38	6	47	4
Y: 5 000 001 +	6	0	7	0	8	3	11	1
Total	10,890	65	10,467	67	8,745	73	8,518	71

Table A2.6.8: Assessed individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)	Number of taxpayers	Amount (R million)
A: < 0	567	3	1,487	13	1,039	9	1,039	10
B: = 0	14	0	8	0	3	0	10	0
C: 1 – 20 000	2,625	4	4,142	10	2,290	7	1,984	6
D: 20 001 – 30 000	2,086	4	3,715	12	2,123	6	1,896	5
E: 30 001 – 40 000	3,674	9	5,971	20	3,030	11	2,771	10
F: 40 001 – 50 000	6,570	18	14,193	49	6,922	25	4,081	14
G: 50 001 – 60 000	10,548	32	18,937	70	12,290	43	9,429	35
H: 60 001 – 70 000	20,025	67	28,846	112	16,605	64	14,648	57
I: 70 001 – 80 000	30,885	123	37,535	143	22,160	91	18,410	76
J: 80 001 – 90 000	25,881	104	50,899	212	29,671	132	23,824	105
K: 90 000 – 100 000	26,424	106	46,063	188	39,780	197	31,448	151
L: 100 001 – 110 000	28,268	114	51,410	197	36,837	174	42,251	239
M: 110 001 – 120 000	36,265	118	45,550	198	42,302	190	34,820	181
N: 120 001 – 130 000	43,157	145	45,868	200	39,937	189	34,965	173
O: 130 001 – 140 000	28,382	122	49,189	233	37,990	189	39,689	196
P: 140 001 – 150 000	21,910	104	41,021	207	41,694	217	35,620	187
Q: 150 001 – 200 000	77,268	431	141,640	817	145,990	871	158,318	943
R: 200 001 – 300 000	83,286	548	156,088	1,129	163,341	1,211	175,345	1,293
S: 300 001 – 400 000	40,689	306	74,880	660	84,154	764	96,218	863
T: 400 001 – 500 000	21,689	178	40,368	412	46,638	488	54,093	558
U: 500 001 – 750 000	22,879	205	40,494	483	49,150	607	58,487	722
V: 750 001 – 1 000 000	8,513	83	14,122	195	17,534	255	20,727	313
W: 1 000 001 – 2 000 000	8,602	88	14,076	214	17,525	288	20,273	362
X: 2 000 001 – 5 000 000	2,417	27	4,148	71	5,298	101	5,688	120
Y: 5 000 001 +	439	5	834	19	1,208	26	1,091	24
Total	553,063	2,943	931,484	5,865	865,511	6,155	887,125	6,644

Table A2.7.1: Assessed individual taxpayers: Deductions, 2006 – 2009

Tax year Deduction	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
4001 Current pension fund contributions	1,636,109	13,719	1,634,117	14,819	1,478,182	15,309	1,545,731	17,654
4002 Arrears pension fund contributions	36,615	48	37,407	51	43,240	57	42,995	59
4003 Provident fund contributions	2,172	3	38	0	87	0	21	0
4006 Current retirement annuity fund	1,248,266	7,496	1,245,968	8,285	1,118,788	8,787	1,127,794	9,442
4007 Arrears retirement annuity fund	10,317	11	13,013	15	14,374	21	17,931	26
4008 Medical expenses (total)	1,311,185	12,186	1,862,796	16,976	1,749,172	17,962	1,829,381	20,170
4009 Medical expenses (disabled)	13,637	390	16,451	568	25,560	1,081	27,417	1,018
4010 Tool allowance	72	0	4	0	1	0		
4011 Donations	48,929	122	52,666	158	40,930	226	47,399	283
4013 Entertainment expenses - actual	32	0	14	0	10	0	4	0
4014 Travel expenses - fixed cost - business cost claimed against allowance	519,693	17,353	495,199	17,573	483,005	18,172	483,242	20,238
4015 Travel expenses - actual business cost	15,922	478	20,259	624	32,116	980	33,802	1,034
4016 Other	124,704	4,582	123,664	4,526	128,943	5,007	138,263	5,090
4017 Subsistence allowance - local	6,530	63	6,967	58	6,290	60	6,489	60
Total		56,451		63,656		67,663		75,075
Percentage of total								
4001 Current pension fund contributions		24.3%		23.3%		22.6%		23.5%
4002 Arrears pension fund contributions		0.1%		0.1%		0.1%		0.1%
4003 Provident fund contributions		0.0%		0.0%		0.0%		0.0%
4006 Current retirement annuity fund		13.3%		13.0%		13.0%		12.6%
4007 Arrears retirement annuity fund		0.0%		0.0%		0.0%		0.0%
4008 Medical expenses (total)		21.6%		26.7%		26.5%		26.9%
4009 Medical expenses (disabled)		0.7%		0.9%		1.6%		1.4%
4010 Tool allowance		0.0%		0.0%		0.0%		0.0%
4011 Donations		0.2%		0.2%		0.3%		0.4%
4013 Entertainment expenses - actual		0.0%		0.0%		0.0%		0.0%
4014 Travel expenses - fixed cost - business cost claimed against allowance		30.7%		27.6%		26.9%		27.0%
4015 Travel expenses - actual business cost		0.8%		1.0%		1.4%		1.4%
4016 Other		8.1%		7.1%		7.4%		6.8%
4017 Subsistence allowance - local		0.1%		0.1%		0.1%		0.1%
Total		100.0%		100.0%		100.0%		100.0%

Table A2.7.2: Assessed individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	1,258	9	2,431	17	1,412	11	1,371	13
B: = 0	14	0	18	0	11	0	7	0
C: 1 – 20 000	7,393	9	8,439	14	4,302	7	3,282	5
D: 20 001 – 30 000	7,608	14	7,278	15	4,351	9	4,112	8
E: 30 001 – 40 000	26,576	71	13,119	35	6,319	17	5,605	14
F: 40 001 – 50 000	49,218	152	36,240	115	18,234	58	11,197	36
G: 50 001 – 60 000	54,961	202	48,380	182	32,414	120	29,459	111
H: 60 001 – 70 000	85,279	364	72,215	312	40,594	174	41,783	177
I: 70 001 – 80 000	126,355	631	96,055	478	50,253	245	46,360	224
J: 80 001 – 90 000	123,370	680	122,954	683	70,092	393	54,035	293
K: 90 000 – 100 000	143,419	915	118,871	751	81,641	501	67,396	414
L: 100 001 – 110 000	131,664	900	141,888	991	95,170	664	83,656	561
M: 110 001 – 120 000	114,215	845	102,618	750	116,538	886	73,553	538
N: 120 001 – 130 000	118,640	945	112,633	918	91,172	723	93,478	772
O: 130 001 – 140 000	85,951	715	99,669	843	94,172	818	108,096	955
P: 140 001 – 150 000	72,148	639	78,090	697	91,459	837	82,522	755
Q: 150 001 – 200 000	194,412	1,873	219,252	2,150	260,054	2,629	322,789	3,415
R: 200 001 – 300 000	159,877	1,951	184,931	2,273	210,163	2,656	256,704	3,419
S: 300 001 – 400 000	62,991	1,037	75,587	1,228	90,417	1,475	111,232	1,881
T: 400 001 – 500 000	28,538	565	37,524	739	46,362	928	57,831	1,196
U: 500 001 – 750 000	24,692	579	32,647	775	42,619	1,026	55,234	1,419
V: 750 001 – 1 000 000	7,896	224	10,163	297	13,448	398	16,683	534
W: 1 000 001 – 2 000 000	7,416	262	9,751	355	12,686	466	14,863	601
X: 2 000 001 – 5 000 000	1,884	103	2,812	149	3,542	196	3,760	237
Y: 5 000 001 +	334	33	552	52	757	72	723	76
Total	1,636,109	13,719	1,634,117	14,819	1,478,182	15,309	1,545,731	17,654

Table A2.7.4: Assessed individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	4,847	18	4,723	17	4,465	18	4,411	20
B: = 0	1,601	3	1,309	2	1,122	2	927	2
C: 1 – 20 000	22,122	69	17,805	57	13,323	47	11,689	44
D: 20 001 – 30 000	17,971	67	12,955	50	9,154	39	8,045	37
E: 30 001 – 40 000	30,369	112	21,273	90	14,038	68	10,995	57
F: 40 001 – 50 000	32,715	119	26,901	105	19,585	91	16,695	87
G: 50 001 – 60 000	35,509	139	30,098	121	21,748	98	20,106	92
H: 60 001 – 70 000	45,708	168	38,315	146	24,748	112	21,965	102
I: 70 001 – 80 000	68,159	213	51,295	178	29,275	128	24,641	116
J: 80 001 – 90 000	68,941	226	66,779	215	38,899	156	28,188	130
K: 90 000 – 100 000	90,410	267	72,155	235	44,576	172	34,464	149
L: 100 001 – 110 000	82,494	266	91,297	278	56,386	206	41,552	172
M: 110 001 – 120 000	76,647	266	67,613	248	71,904	248	40,596	177
N: 120 001 – 130 000	77,340	273	77,312	273	55,647	222	56,195	217
O: 130 001 – 140 000	59,649	242	66,863	264	60,353	243	64,836	244
P: 140 001 – 150 000	52,530	223	54,600	235	57,531	241	49,802	220
Q: 150 001 – 200 000	156,069	867	168,471	918	178,915	964	211,652	1,058
R: 200 001 – 300 000	154,093	1,192	168,422	1,305	174,101	1,362	198,185	1,476
S: 300 001 – 400 000	72,694	777	82,730	891	90,248	982	101,951	1,072
T: 400 001 – 500 000	36,702	496	45,342	622	52,292	728	60,355	814
U: 500 001 – 750 000	35,133	623	44,997	815	55,720	1,022	67,213	1,217
V: 750 001 – 1 000 000	11,922	280	15,061	364	19,535	497	24,046	605
W: 1 000 001 – 2 000 000	11,114	345	14,507	476	18,547	625	22,172	782
X: 2 000 001 – 5 000 000	3,094	182	4,388	275	5,542	330	6,062	398
Y: 5 000 001 +	433	62	757	106	1,134	186	1,051	153
Total	1,248,266	7,496	1,245,968	8,285	1,118,788	8,787	1,127,794	9,442

Table A2.7.6: Assessed individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	43,256	1,013	45,428	1,151	40,617	1,197	38,649	1,252
B: = 0	42	1	31	1	46	1	51	1
C: 1 – 20 000	38,726	552	35,850	548	25,607	468	23,145	468
D: 20 001 – 30 000	31,093	412	27,099	392	19,170	324	17,548	330
E: 30 001 – 40 000	56,322	579	39,715	526	26,406	427	23,119	405
F: 40 001 – 50 000	70,015	634	62,498	654	41,352	543	33,511	532
G: 50 001 – 60 000	75,216	692	75,210	732	54,044	608	50,075	618
H: 60 001 – 70 000	83,725	716	96,243	846	64,330	699	61,230	678
I: 70 001 – 80 000	102,330	763	112,543	907	72,780	737	68,677	754
J: 80 001 – 90 000	94,913	723	127,291	944	86,210	802	74,200	765
K: 90 000 – 100 000	105,037	734	126,004	976	94,315	844	83,688	816
L: 100 001 – 110 000	86,511	634	131,707	921	104,164	902	92,697	847
M: 110 001 – 120 000	79,658	587	102,724	815	112,395	878	84,878	836
N: 120 001 – 130 000	70,302	500	109,405	807	92,389	788	97,665	888
O: 130 001 – 140 000	53,277	427	92,846	679	93,814	771	96,985	808
P: 140 001 – 150 000	43,227	355	75,489	580	86,818	691	82,222	758
Q: 150 001 – 200 000	129,490	1,192	226,595	1,902	265,119	2,354	317,836	2,915
R: 200 001 – 300 000	99,787	1,008	203,288	1,838	236,948	2,336	279,651	2,915
S: 300 001 – 400 000	28,706	340	79,229	754	102,635	1,063	129,711	1,415
T: 400 001 – 500 000	9,976	141	36,340	364	49,003	532	66,474	758
U: 500 001 – 750 000	6,871	118	33,239	354	46,507	552	63,219	787
V: 750 001 – 1 000 000	1,549	31	10,637	121	15,409	193	20,386	277
W: 1 000 001 – 2 000 000	896	25	9,966	120	14,226	184	18,255	262
X: 2 000 001 – 5 000 000	215	7	2,899	37	4,057	56	4,657	71
Y: 5 000 001 +	45	2	520	7	811	12	852	14
Total	1,311,185	12,186	1,862,796	16,976	1,749,172	17,962	1,829,381	20,170

Table A2.7.8: Assessed individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	460	25	726	49	1,012	269	965	66
B: = 0	–	–	3	0	2	0	1	0
C: 1 – 20 000	349	12	424	14	507	21	507	23
D: 20 001 – 30 000	296	7	356	13	405	16	359	14
E: 30 001 – 40 000	496	13	515	14	575	19	533	19
F: 40 001 – 50 000	548	14	534	15	744	22	744	24
G: 50 001 – 60 000	589	13	692	19	839	24	818	25
H: 60 001 – 70 000	653	16	824	23	974	27	959	28
I: 70 001 – 80 000	714	17	787	19	1,073	29	1,003	29
J: 80 001 – 90 000	708	16	819	20	1,091	28	1,053	28
K: 90 000 – 100 000	715	15	774	21	1,154	29	1,081	32
L: 100 001 – 110 000	672	15	751	20	1,234	30	1,154	31
M: 110 001 – 120 000	628	13	737	19	1,120	29	1,078	30
N: 120 001 – 130 000	547	11	653	17	1,155	29	1,127	32
O: 130 001 – 140 000	461	11	537	15	1,080	27	1,132	32
P: 140 001 – 150 000	417	9	523	15	1,031	27	1,069	30
Q: 150 001 – 200 000	1,534	42	1,865	58	3,288	93	3,726	111
R: 200 001 – 300 000	1,657	50	2,090	74	3,434	117	4,037	145
S: 300 001 – 400 000	836	28	1,031	44	1,792	74	2,160	88
T: 400 001 – 500 000	463	17	583	27	976	45	1,269	60
U: 500 001 – 750 000	473	21	656	35	1,079	56	1,411	79
V: 750 001 – 1 000 000	176	8	226	14	384	24	513	30
W: 1 000 001 – 2 000 000	184	11	247	17	418	31	522	42
X: 2 000 001 – 5 000 000	50	3	81	8	159	13	167	15
Y: 5 000 001 +	11	1	17	1	34	4	29	4
Total	13,637	390	16,451	568	25,560	1,081	27,417	1,018

Table A2.7.10: Assessed individual taxpayers: Deductions - Travel expenses (fixed cost - business cost claimed against travel allowance) (code 4014) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	882	27	838	26	834	30	794	32
B: = 0	14	0	14	0	7	0	9	0
C: 1 – 20 000	1,796	23	1,530	22	1,074	18	1,031	17
D: 20 001 – 30 000	2,248	38	1,590	28	999	18	891	16
E: 30 001 – 40 000	5,115	95	3,319	65	1,860	39	1,451	31
F: 40 001 – 50 000	6,404	117	4,688	92	3,290	70	2,735	64
G: 50 001 – 60 000	8,356	158	6,002	123	3,997	86	3,213	74
H: 60 001 – 70 000	10,400	205	7,459	157	5,276	117	4,030	94
I: 70 001 – 80 000	12,287	255	9,249	201	6,423	145	5,044	121
J: 80 001 – 90 000	13,588	292	10,427	240	7,436	178	5,997	152
K: 90 000 – 100 000	14,263	325	11,569	280	8,684	218	6,748	176
L: 100 001 – 110 000	15,327	359	12,395	311	9,371	244	7,512	204
M: 110 001 – 120 000	15,866	392	12,845	334	10,364	275	8,526	245
N: 120 001 – 130 000	16,467	422	13,214	355	10,799	298	9,107	268
O: 130 001 – 140 000	16,770	446	13,793	386	11,261	326	9,435	288
P: 140 001 – 150 000	17,155	479	14,242	412	11,741	352	9,888	309
Q: 150 001 – 200 000	81,364	2,440	70,273	2,203	61,375	1,967	54,284	1,872
R: 200 001 – 300 000	120,856	4,204	116,820	4,162	112,343	4,062	106,846	4,148
S: 300 001 – 400 000	68,576	2,802	72,361	2,962	76,314	3,143	79,847	3,490
T: 400 001 – 500 000	35,270	1,537	41,536	1,798	48,581	2,150	55,254	2,654
U: 500 001 – 750 000	33,235	1,553	41,189	1,901	51,655	2,406	63,171	3,232
V: 750 001 – 1 000 000	10,733	532	13,364	664	17,592	884	22,046	1,219
W: 1 000 001 – 2 000 000	9,778	494	12,322	630	16,172	844	19,670	1,169
X: 2 000 001 – 5 000 000	2,564	139	3,583	193	4,638	252	4,938	313
Y: 5 000 001 +	379	18	577	30	919	52	775	49
Total	519,693	17,353	495,199	17,573	483,005	18,172	483,242	20,238

Table A2.7.12: Assessed individual taxpayers: Deductions - Travel expenses (actual business cost) (code 4015) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	551	17	581	19	906	30	1,024	35
B: = 0	10	0	4	0	9	0	19	1
C: 1 – 20 000	632	13	743	16	846	18	931	20
D: 20 001 – 30 000	522	11	579	13	705	16	698	15
E: 30 001 – 40 000	729	15	838	19	924	19	893	19
F: 40 001 – 50 000	713	15	906	19	1,276	27	1,349	29
G: 50 001 – 60 000	752	18	959	21	1,215	27	1,345	30
H: 60 001 – 70 000	642	15	912	21	1,340	29	1,306	29
I: 70 001 – 80 000	663	15	831	20	1,311	27	1,358	31
J: 80 001 – 90 000	675	16	829	19	1,228	26	1,260	30
K: 90 000 – 100 000	608	14	815	20	1,214	27	1,250	30
L: 100 001 – 110 000	571	14	739	18	1,128	27	1,230	30
M: 110 001 – 120 000	546	14	722	18	1,052	24	1,079	26
N: 120 001 – 130 000	514	14	660	18	1,047	26	1,105	26
O: 130 001 – 140 000	484	13	636	17	1,029	27	1,041	26
P: 140 001 – 150 000	476	13	570	17	982	26	983	26
Q: 150 001 – 200 000	1,910	59	2,378	69	3,900	106	4,070	107
R: 200 001 – 300 000	2,303	79	2,843	99	4,888	158	5,054	156
S: 300 001 – 400 000	1,109	46	1,446	60	2,601	102	2,785	107
T: 400 001 – 500 000	581	26	840	40	1,555	66	1,704	72
U: 500 001 – 750 000	544	27	875	48	1,742	91	1,904	96
V: 750 001 – 1 000 000	194	11	279	17	553	32	674	40
W: 1 000 001 – 2 000 000	156	10	208	13	519	37	608	43
X: 2 000 001 – 5 000 000	33	2	56	4	124	9	107	9
Y: 5 000 001 +	4	0	10	2	22	2	25	2
Total	15,922	478	20,259	624	32,116	980	33,802	1,034

Table A2.7.14: Assessed individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2006 – 2009

Tax year	2006 [90.2% assessed]		2007 [84.9% assessed]		2008 [75.3% assessed]		2009 [69.0% assessed]	
Taxable income group	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)	Number of taxpayers	Amount allowed (R million)
A: < 0	2,583	181	2,262	127	2,335	191	2,201	209
B: = 0	64	5	116	8	277	26	54	9
C: 1 – 20 000	3,480	91	2,822	68	2,327	62	1,956	57
D: 20 001 – 30 000	2,910	71	2,315	58	1,924	54	1,711	49
E: 30 001 – 40 000	4,448	104	3,356	83	2,963	73	2,387	63
F: 40 001 – 50 000	4,365	111	3,783	96	4,300	108	3,910	99
G: 50 001 – 60 000	4,650	118	3,926	96	4,149	100	4,181	93
H: 60 001 – 70 000	4,609	123	4,238	104	4,601	112	4,359	103
I: 70 001 – 80 000	4,773	121	4,302	100	5,062	127	4,778	121
J: 80 001 – 90 000	4,596	120	4,412	106	5,788	147	5,011	116
K: 90 000 – 100 000	4,549	122	4,452	104	5,370	132	5,630	140
L: 100 001 – 110 000	4,449	118	4,268	100	5,028	120	6,034	160
M: 110 001 – 120 000	4,381	116	4,141	99	4,825	122	5,037	124
N: 120 001 – 130 000	4,331	115	4,200	100	4,368	113	5,485	131
O: 130 001 – 140 000	4,056	115	3,951	104	4,119	100	4,967	114
P: 140 001 – 150 000	3,900	109	3,668	96	3,780	101	4,510	106
Q: 150 001 – 200 000	16,254	483	15,843	457	14,921	427	17,502	440
R: 200 001 – 300 000	20,425	744	21,018	723	19,279	660	21,203	654
S: 300 001 – 400 000	10,308	496	11,525	525	11,577	498	12,508	462
T: 400 001 – 500 000	5,486	322	6,563	352	7,041	358	8,015	370
U: 500 001 – 750 000	5,686	401	6,903	477	7,907	553	9,036	542
V: 750 001 – 1 000 000	1,903	157	2,426	212	2,948	267	3,411	294
W: 1 000 001 – 2 000 000	1,855	175	2,291	231	2,883	344	3,248	363
X: 2 000 001 – 5 000 000	537	50	705	77	925	165	925	165
Y: 5 000 001 +	106	13	178	23	246	46	204	106
Total	124,704	4,582	123,664	4,526	128,943	5,007	138,263	5,090

