

# 2

## Personal income tax

### ■ Introduction

Personal income tax (PIT) is one of government's main sources of income. Income tax is levied on residents' worldwide income, with appropriate relief to avoid double taxation. Non-residents are taxed on their income from a South African source. Tax is levied on taxable income that, in essence, consists of gross income less exemptions and allowable deductions. (Taxable capital gains also form part of taxable income.)

Individuals generally receive most of their income as salary/wages, pension/retirement payments and investment income (interest and dividends). Some individuals may also have business income which is taxable as personal income (for example, sole proprietors and partners).

This chapter gives an overview of:

- Personal income tax rates
- Tax returns and individual taxpayers
- Taxable income and tax assessed
- Individual taxpayers with business income
- Individual taxpayers' allowances, deductions and fringe benefits.

### ■ Personal income tax rates

The relative tax burden of all individual taxpayers - low, middle and high income earners - has reduced since 1999/00. The top marginal income tax rate for individuals decreased from 45 percent in 1999/00 to 42 percent in 2000/01 and to 40 percent in 2002/03. During this period the personal income tax brackets were increased significantly, which more than compensated for any fiscal drag.

Table 2.1 illustrates the percentage increase in the personal income tax brackets between 2002/03 and 2008/09. The top personal income tax bracket increased from R240 001 in 2002/03 to R490 001 in 2008/09, a cumulative increase of 104.2 percent. During this period, the bottom income tax bracket increased by 205 percent. The primary rebate increased by 70.4 percent, which resulted in a similar increase in the income tax threshold (the level of annual income below which no income tax is payable) for individuals aged younger than 65 years from R27 000 to R46 000 per year. For individuals aged 65 years' old and above, the income tax threshold increased by 73.5 percent from R42 640 to R74 000 per year.

From 2002/03 to 2007/08, over R60 billion was granted in personal income tax relief across the board, for all income groups. This suggests that because the individual tax burden decreased, the disposable income of most taxpayers improved.

**Table 2.1: Personal Income Tax (PIT) brackets, 2002/03 and 2008/09**

	2002/03		2008/09		Marginal PIT rates	Cumulative percentage increase
<b>Rand</b>						
<b>Brackets</b>	–	40 000	–	122 000	18%	205.0%
	40 001	80 000	122 001	195 000	25%	143.8%
	80 001	110 000	195 001	270 000	30%	145.5%
	110 001	170 000	270 001	380 000	35%	123.5%
	170 001	240 000	380 001	490 000	38%	104.2%
	240 001	and over	490 001	and over	40%	
<b>Rebates</b>						
Primary		4 860		8 280		70.4%
Secondary		3 000		5 040		68.0%
<b>Tax thresholds</b>						
Below age 65		27 000		46 000		70.4%
Age 65 and over		42 640		74 000		73.5%

## ■ Tax returns and individual taxpayers

It should be noted that information on the number of individual taxpayers relates only to those taxpayers who are required to register with SARS. A large number of formal sector workers – those earning taxable income below R60 000 per annum (commonly referred to as SITE only taxpayers) – are not required to register with SARS. During the 2005/06 tax year there were an estimated 4 million formal workers with annual taxable income below R60 000.

Standard income tax on employees (SITE) is not a separate kind of tax. SITE represents payments towards an employee's income tax liability and in cases of employees subject only to SITE, the tax deducted from their remuneration by their employers, is their actual income tax liability. SITE generally applies as a final tax for individuals:

- whose annual net remuneration does not exceed R60 000
- who do not receive a travelling allowance
- who do not receive any other income.

Employees who pay SITE-only do not normally need to register for income tax or submit tax returns. The tables do reflect some of these registered individual taxpayers with taxable income below R60 000. A few individual taxpayers in this category are in fact registered due to claims for retirement fund contributions or medical expenses, prior year trading income or other non-SITE income, or assessed losses brought forward from previous tax years.

Although SARS does have some information on these individuals, detailed information on their characteristics and income distribution patterns is not available for inclusion in this publication. It should also be noted that for individuals below 65 years of age, in 2005/06, the income tax threshold below which no income tax was payable was R35 000.

The number of individuals registered for income tax (excluding SITE only taxpayers as indicated above) has grown from 3.6 million in 2002/03 to 5.3 million in 2007/08 (See table 2.2). After growing at a rate of about 10 percent in 2003/04, this rate has averaged at around 8.3 percent between 2004/05 and 2005/06.

The number of individuals liable to submit income tax returns increased from 3.5 million in 2002/03 to over 4.8 million in 2006/07. The percentage of individual taxpayers assessed at the time the data was extracted (July 2007) was 95.1 percent in 2002/03, 92.3 percent in 2003/04, 87 percent in 2004/05 and 71 percent in 2005/06. The tables in this chapter are based on these assessed returns.

**Table 2.2: Number of Individual taxpayers, 2002/03 – 2007/08**

Number	Registered <sup>1</sup>	Liable to submit returns <sup>2</sup>	Assessed	Percentage assessed
2002/03	3 628 263	3 526 339	3 352 190	95.1%
2003/04	3 991 236	3 836 422	3 542 006	92.3%
2004/05	4 321 354	4 145 746	3 605 378	87.0%
2005/06	4 683 821	4 530 820	3 215 192	71.0%
2006/07	5 005 807	4 866 117		
2007/08	5 318 441			

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

Includes coded cases where status is in suspense, estate and address unknown.

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 might not be active for the specific tax year.

## ■ Taxable income and tax assessed

Table 2.3 shows a summary of the number of taxpayers assessed, taxable income and tax assessed by taxable income group. The tax assessed as a percentage of taxable income has declined over the period. This was partly due to PIT relief over the period.

**Table 2.3: Individual taxpayers: Summary of taxable income and tax assessed, 2002/03 – 2005/06**

	Number of taxpayers assessed	Taxable income (R million)	Tax assessed (R million)	Tax assessed as a % of taxable income
2002/03	3 352 190	332 804	79 350	23.8%
2003/04	3 542 006	381 457	82 641	21.7%
2004/05	3 605 378	424 813	92 045	21.7%
2005/06	3 215 192	415 551	86 208	20.7%

Further detail by taxable income group is provided in *table 2.1.1*<sup>1</sup> and *table 2.1.2*. In terms of taxable income groups, the largest percentage of taxpayers falls within the R150 000 to R300 000 taxable income brackets, making up 15.9 percent of the total for the 2005 tax year.

In 2005, about 70 percent of taxpayers (those with taxable income between R50 000 to R300 000 per year) accounted for 55 percent of personal income tax. The bottom 25 percent of taxpayers (with taxable income below R50 000) accounted for less than 1 percent of income tax assessed while the top 5 percent of taxpayers (with taxable income in excess of R300 000 per year) accounted for close to 45 percent of income tax assessed.

### By province

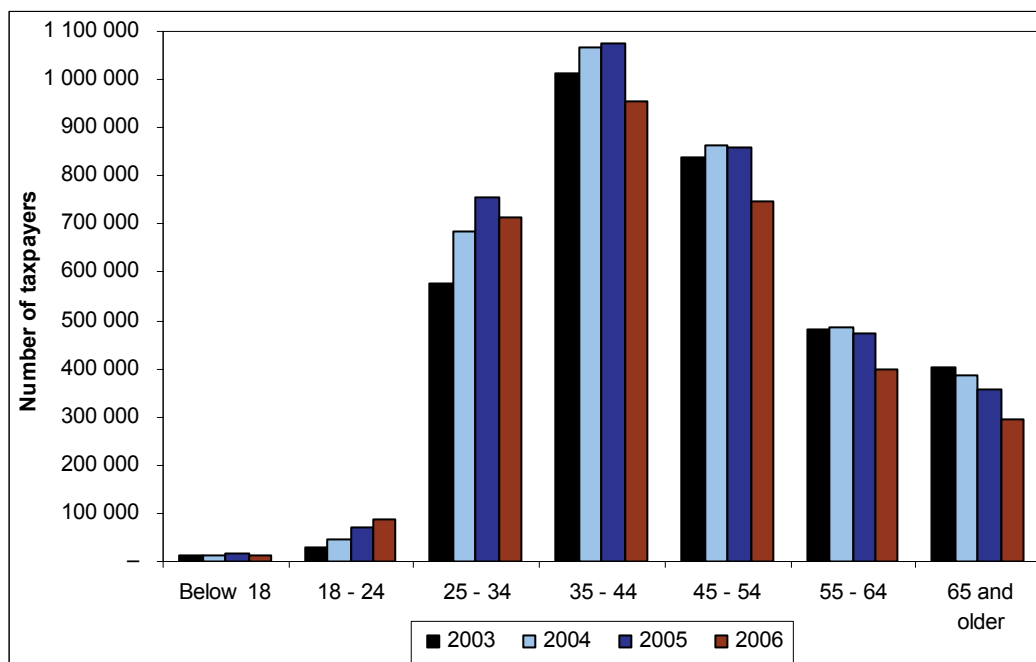
Taxable incomes in the Gauteng province make up almost half of all taxable incomes for persons and individuals. *Table 2.1.3* indicates that around 37 percent of individual taxpayers are registered in Gauteng, while Western Cape has approximately 17 percent of the total registered individual taxpayers. This data is based on the office where the taxpayer is registered and not necessarily the province where the taxpayer resides. These numbers should therefore be viewed as indicative only.

<sup>1</sup> Tables numbered in italics are included at the end of the chapter.

## By age group

Table 2.1.4 and figure 2.1 give a breakdown of registered individual taxpayers by age group. Around 30 percent of taxpayers are in the 35 to 44 year-old age group, accounting for around 33 percent of total personal income tax assessed.

Figure 2.1 Numbers of individual taxpayers by age group, 2003 – 2006



## By gender

Males accounted for almost 58 percent of registered individual taxpayers, 65 percent of the total recorded taxable income earned by registered individual taxpayers and 70 percent of personal income tax assessed. This reflects the uneven income and employment patterns between males and females. Females make up about 43 percent of the working population (StatsSA: 2007).

Table 2.1.5 shows the breakdown of taxable income and tax assessed by gender over the period.

## By source of income

Registered individual taxpayers employed in the finance, insurance, real estate and business services sector account for the largest share of total income tax assessed from individuals, averaging about 20 percent of the total for the period 2003 to 2006. The number of individuals registered as taxpayers within the sector grew from 545 024 in 2003 to 674 769 in 2006 (24 percent).

Table 2.2.1 and table 2.2.2 show the breakdown by source of income; the “other” category as a source of income comprises on average around 13 percent of individual taxpayers. This category includes those who indicated their source of income as “other” (as per the SARS source code) or who left the source of income column blank on the return.

Table 2.2.3 uses the SARS source of income code as in table 2.2.1 and classifies it according to the Standard Industrial Classification (SIC). It should be noted that the source of income codes by SARS are not fully aligned with the SIC system used by Stats SA. This means that the numbers per sector in these tables may differ from those published by Stats SA.

*Table 2.2.4* shows the breakdown according to source of income as indicated on the IRP5 form. This is based on the sector indicated by the employer on the IRP5 form.

## ■ Individual taxpayers with business income

Individual taxpayers with business income amounted to about 4.9 percent of total individual taxpayers in 2006 (7.5 percent of the total in 2003). Individual taxpayers with business income derive almost a third of total assessed income (29.9 percent in 2006) from the financing, insurance, real estate and business services sector. This equates to 18.4 percent of the total taxpayers with business income and is closely followed by the medical, dental and other health and veterinary sciences sector, at 20 percent of total assessed income and 23.1 percent of total taxable income.

*Table 2.3.1* and *table 2.3.2* give a breakdown of the sectors in which individual taxpayers with business income are active. On average, just over 20 percent of individual taxpayers with business income recorded negative taxable income (making a loss) over the period.

## ■ Individual taxpayers' allowances, deductions and fringe benefits

### Individual taxpayers' allowances

Travel allowances make up the largest share of allowances for individuals (60.5 percent in 2006). The drop in the share of this allowance from 66.1 percent in 2004 can be partly explained by the changes introduced in 2006 to curb the rise in the abuse of the travel allowance.

*Table 2.4.1* provides a summary of individual taxpayers' allowances. The total allowances amount to R35.7 billion in 2003, R39.3 billion in 2004, R41.8 billion in 2005 and R41.4 billion in 2006. It should be noted that the data for 2006 is incomplete due to the lower percentage returns that were assessed at the time the data was extracted (July 2007).

The more significant allowances are shown per taxable income group in *tables 2.4.2* to *2.4.7*.

### Individual taxpayers' deductions

At 38.8 percent in 2006, contributions to retirement funding accounted for the largest share of deductions by individual taxpayers. The use of this deduction is the highest among individual taxpayers within the R150 000 to R300 000 taxable income brackets.

*Table 2.5.1* provides a summary of individual taxpayers' deductions. The amounts were R44.2 billion in 2003, R49.6 billion in 2004, R53.2 billion in 2005 and R49 billion in 2006. It should be noted that the data for 2006 is incomplete due to the lower percentage returns that were assessed at the time the data was extracted (July 2007).

The more significant deductions are shown by taxable income group in *tables 2.5.2* to *2.5.15*.

### Individual taxpayers' fringe benefits

*Table 2.6.1* provides a summary of fringe benefits. The number of taxpayers receiving fringe benefits was 1 million in 2003, growing to 1.1 million in 2006. Total fringe benefits amounted to R6.4 billion in 2003, increasing to R7.3 billion in 2006.

Medical scheme contributions paid on behalf of the employees form the largest share of fringe benefits in 2006 (35.4 percent), followed closely by the right of an employee to use a company owned vehicle (33.3 percent).

The more significant fringe benefits are shown by taxable income group in *tables 2.6.2* to *2.6.9*.

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Table 2.1.1: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2003 – 2006

Taxable income group	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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)
A: < 0	74 707	-12 472	1	76 862	-12 464	1	75 535	-12 127	0	55 196	-6 768	0
B: = 0	218 166	—	4	220 889	—	2	211 092	—	2	159 256	—	2
C: 1 – 20 000	202 610	2 153	13	188 830	1 980	11	175 182	1 805	9	133 340	1 364	5
D: 20 001 – 30 000	185 207	4 734	34	163 335	4 241	16	126 317	3 242	13	85 390	2 172	8
E: 30 001 – 40 000	186 651	6 538	255	181 936	6 372	162	177 698	6 207	97	129 486	4 568	37
F: 40 001 – 50 000	182 254	8 209	602	178 216	8 029	434	166 093	7 490	337	133 638	6 015	210
G: 50 001 – 60 000	191 898	10 613	1 141	182 215	10 064	782	170 689	9 429	651	138 782	7 661	431
H: 60 001 – 70 000	257 774	16 733	2 178	256 760	16 752	1 598	221 942	14 476	1 275	171 296	11 168	857
I: 70 001 – 80 000	257 884	19 371	2 844	250 115	18 747	2 085	258 021	19 303	1 974	213 165	16 031	1 482
J: 80 001 – 90 000	237 400	20 148	3 256	260 182	22 079	2 819	249 811	21 297	2 551	207 824	17 634	1 884
K: 90 000 – 100 000	213 830	20 296	3 577	225 614	21 399	3 009	235 812	22 368	2 975	216 214	20 597	2 532
L: 100 001 – 110 000	170 040	17 812	3 342	199 823	20 949	3 164	201 701	21 167	3 052	195 482	20 473	2 753
M: 110 001 – 120 000	139 059	15 973	3 185	156 756	17 998	2 908	181 078	20 785	3 196	169 750	19 530	2 828
N: 120 001 – 130 000	107 302	13 387	2 823	127 314	15 893	2 740	138 967	17 353	2 857	164 358	20 508	3 141
O: 130 001 – 140 000	84 395	11 380	2 513	103 289	13 924	2 529	121 937	16 444	2 869	125 791	16 963	2 746
P: 140 001 – 150 000	73 240	10 611	2 436	82 739	11 984	2 290	96 211	13 937	2 548	106 277	15 395	2 637
Q: 150 001 – 200 000	235 044	40 420	10 063	276 490	47 590	10 276	309 998	53 428	10 987	315 506	54 330	10 417
R: 200 001 – 300 000	190 318	45 841	13 056	226 934	54 727	14 210	263 291	63 595	15 920	268 125	64 710	15 202
S: 300 001 – 400 000	67 457	23 099	7 281	85 986	29 460	8 742	103 064	35 374	10 239	104 764	35 993	9 954
T: 400 001 – 500 000	29 430	13 060	4 335	37 793	16 778	5 320	46 960	20 864	6 488	48 452	21 518	6 474
U: 500 001 – 750 000	27 269	16 344	5 664	34 811	20 858	6 977	43 303	25 927	8 540	43 714	26 109	8 399
V: 750 001 – 1 000 000	9 093	7 789	2 805	11 442	9 805	3 439	14 002	11 991	4 139	13 888	11 885	4 040
W: 1 000 001 – 2 000 000	8 573	11 403	4 237	10 736	14 249	5 200	12 859	17 138	6 194	12 261	16 214	5 782
X: 2 000 001 – 5 000 000	2 221	6 290	2 431	2 594	7 287	2 784	3 326	9 365	3 569	2 817	7 852	2 967
Y: 5 000 001 +	368	3 073	1 274	345	2 756	1 144	489	3 953	1 563	420	3 629	1 418
<b>Total</b>	<b>3 352 190</b>	<b>332 804</b>	<b>79 350</b>	<b>3 542 006</b>	<b>381 457</b>	<b>82 641</b>	<b>3 605 378</b>	<b>424 813</b>	<b>92 045</b>	<b>3 215 192</b>	<b>415 551</b>	<b>86 208</b>

Excludes SITE only taxpayers.



Table 2.1.2: Individual taxpayers: Taxable income and tax assessed by taxable income group, 2003 – 2006 [Percentage of total]

Taxable income group	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% assessed]		
	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed	Number of taxpayers	Taxable income	Tax assessed
Percentage of total												
A: < 0	2.2%	-3.7%	0.0%	2.2%	-3.3%	0.0%	2.1%	-2.9%	0.0%	1.7%	-1.6%	0.0%
B: = 0	6.5%	0.0%	0.0%	6.2%	0.0%	0.0%	5.9%	0.0%	0.0%	5.0%	0.0%	0.0%
C: 1 – 20 000	6.0%	0.6%	0.0%	5.3%	0.5%	0.0%	4.9%	0.4%	0.0%	4.1%	0.3%	0.0%
D: 20 001 – 30 000	5.5%	1.4%	0.0%	4.6%	1.1%	0.0%	3.5%	0.8%	0.0%	2.7%	0.5%	0.0%
E: 30 001 – 40 000	5.6%	2.0%	0.3%	5.1%	1.7%	0.2%	4.9%	1.5%	0.1%	4.0%	1.1%	0.0%
F: 40 001 – 50 000	5.4%	2.5%	0.8%	5.0%	2.1%	0.5%	4.6%	1.8%	0.4%	4.2%	1.4%	0.2%
G: 50 001 – 60 000	5.7%	3.2%	1.4%	5.1%	2.6%	0.9%	4.7%	2.2%	0.7%	4.3%	1.8%	0.5%
H: 60 001 – 70 000	7.7%	5.0%	2.7%	7.2%	4.4%	1.9%	6.2%	3.4%	1.4%	5.3%	2.7%	1.0%
I: 70 001 – 80 000	7.7%	5.8%	3.6%	7.1%	4.9%	2.5%	7.2%	4.5%	2.1%	6.6%	3.9%	1.7%
J: 80 001 – 90 000	7.1%	6.1%	4.1%	7.3%	5.8%	3.4%	6.9%	5.0%	2.8%	6.5%	4.2%	2.2%
K: 90 000 – 100 000	6.4%	6.1%	4.5%	6.4%	5.6%	3.6%	6.5%	5.3%	3.2%	6.7%	5.0%	2.9%
L: 100 001 – 110 000	5.1%	5.4%	4.2%	5.6%	5.5%	3.8%	5.6%	5.0%	3.3%	6.1%	4.9%	3.2%
M: 110 001 – 120 000	4.1%	4.8%	4.0%	4.4%	4.7%	3.5%	5.0%	4.9%	3.5%	5.3%	4.7%	3.3%
N: 120 001 – 130 000	3.2%	4.0%	3.6%	3.6%	4.2%	3.3%	3.9%	4.1%	3.1%	5.1%	4.9%	3.6%
O: 130 001 – 140 000	2.5%	3.4%	3.2%	2.9%	3.7%	3.1%	3.4%	3.9%	3.1%	3.9%	4.1%	3.2%
P: 140 001 – 150 000	2.2%	3.2%	3.1%	2.3%	3.1%	2.8%	2.7%	3.3%	2.8%	3.3%	3.7%	3.1%
Q: 150 001 – 200 000	7.0%	12.1%	12.7%	7.8%	12.5%	12.4%	8.6%	12.6%	11.9%	9.8%	13.1%	12.1%
R: 200 001 – 300 000	5.7%	13.8%	16.5%	6.4%	14.3%	17.2%	7.3%	15.0%	17.3%	8.3%	15.6%	17.6%
S: 300 001 – 400 000	2.0%	6.9%	9.2%	2.4%	7.7%	10.6%	2.9%	8.3%	11.1%	3.3%	8.7%	11.5%
T: 400 001 – 500 000	0.9%	3.9%	5.5%	1.1%	4.4%	6.4%	1.3%	4.9%	7.0%	1.5%	5.2%	7.5%
U: 500 001 – 750 000	0.8%	4.9%	7.1%	1.0%	5.5%	8.4%	1.2%	6.1%	9.3%	1.4%	6.3%	9.7%
V: 750 001 – 1 000 000	0.3%	2.3%	3.5%	0.3%	2.6%	4.2%	0.4%	2.8%	4.5%	0.4%	2.9%	4.7%
W: 1 000 001 – 2 000 000	0.3%	3.4%	5.3%	0.3%	3.7%	6.3%	0.4%	4.0%	6.7%	0.4%	3.9%	6.7%
X: 2 000 001 – 5 000 000	0.1%	1.9%	3.1%	0.1%	1.9%	3.4%	0.1%	2.2%	3.9%	0.1%	1.9%	3.4%
Y: 5 000 001 +	0.0%	0.9%	1.6%	0.0%	0.7%	1.4%	0.0%	0.9%	1.7%	0.0%	0.9%	1.6%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.1.3: Individual taxpayers: Taxable income and tax assessed by province, 2003 – 2006

Province <sup>1</sup>	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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)
Eastern Cape	278 011	22 388	4 565	295 108	25 776	4 650	289 973	28 612	5 155	267 888	27 561	4 692
Free State	171 511	12 013	2 721	180 735	13 887	2 753	182 386	15 120	3 012	158 423	15 287	2 753
Gauteng	1 257 949	151 719	38 502	1 320 399	172 961	40 555	1 342 113	192 299	45 140	1 186 399	183 377	41 540
KwaZulu-Natal	505 970	45 135	9 977	532 801	51 636	10 251	539 636	57 340	11 424	491 877	58 002	11 298
Limpopo	96 028	7 616	1 502	103 472	8 925	1 545	106 463	10 295	1 792	98 022	10 687	1 792
Mpumalanga	289 281	25 479	5 844	311 925	30 290	6 206	321 512	34 510	7 066	293 711	35 817	7 056
North West	102 588	8 198	1 833	108 455	9 420	1 881	110 003	10 208	2 033	97 594	10 532	1 996
Northern Cape	66 786	4 748	1 056	71 644	5 538	1 091	73 939	6 220	1 208	64 831	6 664	1 202
Western Cape	575 364	54 741	13 148	609 613	62 388	13 558	622 750	69 697	15 092	551 520	67 317	13 812
Other <sup>2</sup>	8 702	768	202	7 854	637	153	6 603	513	122	4 927	306	66
<b>Total</b>	<b>3 352 190</b>	<b>332 804</b>	<b>79 350</b>	<b>3 542 006</b>	<b>381 457</b>	<b>82 641</b>	<b>3 605 378</b>	<b>424 813</b>	<b>92 045</b>	<b>3 215 192</b>	<b>415 551</b>	<b>86 208</b>
<b>Percentage of total</b>												
Eastern Cape	8.3%	6.7%	5.8%	8.3%	6.8%	5.6%	8.3%	6.7%	5.6%	8.3%	6.6%	5.4%
Free State	5.1%	3.6%	3.4%	5.1%	3.6%	3.3%	5.1%	3.6%	3.3%	4.9%	3.7%	3.2%
Gauteng	37.5%	45.6%	48.5%	37.3%	45.3%	49.1%	37.2%	45.3%	49.0%	36.9%	44.1%	48.2%
KwaZulu-Natal	15.1%	13.6%	12.6%	15.0%	13.5%	12.4%	15.0%	13.5%	12.4%	15.3%	14.0%	13.1%
Limpopo	2.9%	2.3%	1.9%	2.9%	2.3%	1.9%	3.0%	2.4%	1.9%	3.0%	2.6%	2.1%
Mpumalanga	8.6%	7.7%	7.4%	8.8%	7.9%	7.5%	8.9%	8.1%	7.7%	9.1%	8.6%	8.2%
North West	3.1%	2.5%	2.3%	3.1%	2.5%	2.3%	3.1%	2.4%	2.2%	3.0%	2.5%	2.3%
Northern Cape	2.0%	1.4%	1.3%	2.0%	1.5%	1.3%	2.1%	1.5%	1.3%	2.0%	1.6%	1.4%
Western Cape	17.2%	16.4%	16.6%	17.2%	16.4%	16.4%	17.3%	16.4%	16.4%	17.2%	16.2%	16.0%
Other	0.3%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.2%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

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

2. Other includes VIPs and the parliamentary unit.

**Table 2.1.4: Individual taxpayers: Taxable income and tax assessed by age group, 2003 – 2006**

Age group (years)	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% 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)	
Below 18	12 267	338	42	13 866	419	50	15 101	521	62	11 198	434	59	89 097	6 340	829	
18 - 24	27 897	875	111	44 507	1 819	211	69 912	3 747	465	715 025	89 101	16 913	715 025	89 101	16 913	
25 - 34	578 325	49 970	10 256	683 346	65 938	12 194	754 773	81 855	15 492	956 055	136 828	28 946	956 055	136 828	28 946	
35 - 44	1 012 499	108 780	25 598	1 067 169	125 628	27 065	1 076 889	139 805	30 447	748 054	108 752	24 135	748 054	108 752	24 135	
45 - 54	838 603	94 765	23 962	863 870	106 014	24 618	858 009	115 769	26 985	399 860	51 443	11 691	399 860	51 443	11 691	
55 - 64	480 151	50 506	13 405	484 165	54 346	13 248	471 810	57 112	13 754	295 903	22 654	3 636	295 903	22 654	3 636	
65 and older	402 448	27 569	5 976	385 083	27 293	5 256	358 884	26 003	4 840	3 215 192	415 551	86 208	3 215 192	415 551	86 208	
<b>Total</b>	<b>3 352 190</b>	<b>332 804</b>	<b>79 350</b>	<b>3 542 006</b>	<b>381 457</b>	<b>82 641</b>	<b>3 605 378</b>	<b>424 813</b>	<b>92 045</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	
<b>Percentage of total</b>																
Below 18	0.4%	0.1%	0.1%	0.4%	0.1%	0.1%	0.4%	0.1%	0.1%	0.3%	0.1%	0.1%	0.3%	0.1%	0.1%	
18 - 24	0.8%	0.3%	0.1%	1.3%	0.5%	0.3%	1.9%	0.9%	0.5%	2.8%	1.5%	1.0%	2.8%	1.5%	1.0%	
25 - 34	17.3%	15.0%	12.9%	19.3%	17.3%	14.8%	20.9%	19.3%	16.8%	22.2%	21.4%	19.6%	22.2%	21.4%	19.6%	
35 - 44	30.2%	32.7%	32.3%	30.1%	32.9%	32.7%	29.9%	32.9%	33.1%	29.7%	32.9%	33.6%	29.7%	32.9%	33.6%	
45 - 54	25.0%	28.5%	30.2%	24.4%	27.8%	29.8%	23.8%	27.3%	29.3%	23.3%	26.2%	28.0%	23.3%	26.2%	28.0%	
55 - 64	14.3%	15.2%	16.9%	13.7%	14.2%	16.0%	13.1%	13.4%	14.9%	12.4%	12.4%	13.6%	12.4%	12.4%	13.6%	
65 and older	12.0%	8.3%	7.5%	10.9%	7.2%	6.4%	10.0%	6.1%	5.3%	9.2%	5.5%	4.2%	9.2%	5.5%	4.2%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

**Table 2.1.5: Individual taxpayers: Taxable income and tax assessed by gender, 2003 – 2006**

Gender	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% 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)	
Female	1 370 463	108 488	21 548	1 478 781	127 330	22 500	1 539 520	145 094	25 881	1 417 238	147 971	25 765	1 417 238	147 971	25 765	
Male	1 981 727	224 316	57 801	2 063 225	254 127	60 141	2 085 858	279 719	66 164	1 797 954	267 580	60 442	1 797 954	267 580	60 442	
<b>Total</b>	<b>3 352 190</b>	<b>332 804</b>	<b>79 350</b>	<b>3 542 006</b>	<b>381 457</b>	<b>82 641</b>	<b>3 605 378</b>	<b>424 813</b>	<b>92 045</b>	<b>3 215 192</b>	<b>415 551</b>	<b>86 208</b>	<b>3 215 192</b>	<b>415 551</b>	<b>86 208</b>	
<b>Percentage of total</b>																
Female	40.9%	32.6%	27.2%	41.7%	33.4%	27.2%	42.7%	34.2%	28.1%	44.1%	35.6%	29.9%	44.1%	35.6%	29.9%	
Male	59.1%	67.4%	72.8%	58.3%	66.6%	72.8%	57.3%	65.8%	71.9%	55.9%	64.4%	70.1%	55.9%	64.4%	70.1%	
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	

Table 2.2.1: Individual taxpayers: Tax assessed by source of income, 2003 – 2006

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	461 790	9 316	417 183	7 854	399 262	8 281	369 465	9 285
Agriculture, forestry and fishing	61 257	1 213	78 128	1 709	70 596	1 571	49 953	1 347
Bricks, ceramic, glass, cement and similar products	6 527	167	8 188	222	8 072	253	5 717	208
Catering and accommodation	13 365	201	16 602	263	18 535	343	13 543	264
Chemicals and chemical, rubber and plastic products	18 669	667	21 221	743	22 226	847	16 665	700
Clothing and footwear	7 186	165	8 856	192	10 279	221	8 105	192
Coal and petroleum products	21 630	1 086	27 336	1 323	25 474	1 341	19 679	1 138
Construction	31 919	687	41 478	985	45 769	1 185	34 609	1 046
Educational services	274 700	4 701	331 397	5 245	330 784	5 566	247 721	4 622
Electricity, gas and water	49 350	1 410	52 936	1 580	49 656	2 028	36 725	1 380
Financing, insurance, real estate and business services	545 024	15 397	758 392	16 699	790 271	19 032	674 769	16 988
Food, drink and tobacco	36 690	1 229	42 731	1 390	42 616	1 534	30 057	1 190
Leather, leather goods and fur (excl. footwear and clothing)	813	15	1 255	32	1 434	37	1 117	33
Long term insurance	412 790	7 515	267 902	4 820	378 019	7 289	278 005	5 983
Machinery and related items	12 628	381	16 395	497	18 025	574	13 217	457
Medical, dental and other health and veterinary services	117 993	2 714	146 818	3 356	159 913	4 056	123 538	3 294
Metal	33 047	1 045	42 911	1 336	45 381	1 517	34 794	1 194
Mining and quarrying	74 663	3 301	85 589	3 912	90 775	4 169	64 187	3 391
Other manufacturing industries	99 324	2 836	92 179	2 575	97 867	2 835	91 554	2 886
Paper, printing and publishing	25 277	786	30 692	914	32 651	1 038	23 584	796
Personal and household services	40 506	141	41 813	131	39 235	161	27 636	128
Recreation and cultural services	20 615	519	22 240	545	20 650	551	13 256	374
Research and scientific institutes	11 993	288	12 956	360	12 251	419	9 261	348
Retail trade	97 656	1 785	118 280	2 143	173 654	3 637	377 725	8 460
Scientific, optical and similar equipment	2 925	99	3 000	111	2 891	119	2 373	100
Social and related community services	48 241	855	158 517	2 912	75 959	1 420	37 217	755
Specialised repair services	6 576	85	11 534	199	12 746	262	9 998	217
Textiles	4 841	122	6 567	151	6 732	158	4 596	116
Transport equipment	3 094	87	4 020	113	4 640	142	4 175	135
Transport, storage and communications	148 268	4 097	163 613	4 335	168 520	4 846	113 137	3 373
Vehicles, parts and accessories	44 718	1 212	52 828	1 489	54 135	1 719	37 785	1 299
Wholesale trade	15 925	426	17 647	481	18 094	547	13 404	449
Wood, wood products and furniture	6 574	127	7 628	149	7 910	180	5 825	142
Other <sup>1</sup>	595 616	14 672	433 174	13 876	370 356	14 170	421 800	13 917
<b>Total</b>	<b>3 352 190</b>	<b>79 350</b>	<b>3 542 006</b>	<b>82 641</b>	<b>3 605 378</b>	<b>92 045</b>	<b>3 215 192</b>	<b>86 208</b>

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

Table 2.2.2: Individual taxpayers: Tax assessed by source of income, 2003 – 2006 [percentage of total]

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed	Number of taxpayers	Tax assessed
Percentage of total								
Agencies and other services	13.8%	11.7%	11.8%	9.5%	11.1%	9.0%	11.5%	10.8%
Agriculture, forestry and fishing	1.8%	1.5%	2.2%	2.1%	2.0%	1.7%	1.6%	1.6%
Bricks, ceramic, glass, cement and similar products	0.2%	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.2%
Catering and accommodation	0.4%	0.3%	0.5%	0.3%	0.5%	0.4%	0.4%	0.3%
Chemicals and chemical, rubber and plastic products	0.6%	0.8%	0.6%	0.9%	0.6%	0.9%	0.5%	0.8%
Clothing and footwear	0.2%	0.2%	0.3%	0.2%	0.3%	0.2%	0.3%	0.2%
Coal and petroleum products	0.6%	1.4%	0.8%	1.6%	0.7%	1.5%	0.6%	1.3%
Construction	1.0%	0.9%	1.2%	1.2%	1.3%	1.3%	1.1%	1.2%
Educational services	8.2%	5.9%	9.4%	6.3%	9.2%	6.0%	7.7%	5.4%
Electricity, gas and water	1.5%	1.8%	1.5%	1.9%	1.4%	2.2%	1.1%	1.6%
Financing, insurance, real estate and business services	16.3%	19.4%	21.4%	20.2%	21.9%	20.7%	21.0%	19.7%
Food, drink and tobacco	1.1%	1.5%	1.2%	1.7%	1.2%	1.7%	0.9%	1.4%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	12.3%	9.5%	7.6%	5.8%	10.5%	7.9%	8.6%	6.9%
Machinery and related items	0.4%	0.5%	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%
Medical, dental and other health and veterinary services	3.5%	3.4%	4.1%	4.1%	4.4%	4.4%	3.8%	3.8%
Metal	1.0%	1.3%	1.2%	1.6%	1.3%	1.6%	1.1%	1.4%
Mining and quarrying	2.2%	4.2%	2.4%	4.7%	2.5%	4.5%	2.0%	3.9%
Other manufacturing industries	3.0%	3.6%	2.6%	3.1%	2.7%	3.1%	2.8%	3.3%
Paper, printing and publishing	0.8%	1.0%	0.9%	1.1%	0.9%	1.1%	0.7%	0.9%
Personal and household services	1.2%	0.2%	1.2%	0.2%	1.1%	0.2%	0.9%	0.1%
Recreation and cultural services	0.6%	0.7%	0.6%	0.7%	0.6%	0.6%	0.4%	0.4%
Research and scientific institutes	0.4%	0.4%	0.4%	0.4%	0.3%	0.5%	0.3%	0.4%
Retail trade	2.9%	2.3%	3.3%	2.6%	4.8%	4.0%	11.7%	9.8%
Scientific, optical and similar equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
Social and related community services	1.4%	1.1%	4.5%	3.5%	2.1%	1.5%	1.2%	0.9%
Specialised repair services	0.2%	0.1%	0.3%	0.2%	0.4%	0.3%	0.3%	0.3%
Textiles	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Transport equipment	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.2%
Transport, storage and communications	4.4%	5.2%	4.6%	5.2%	4.7%	5.3%	3.5%	3.9%
Vehicles, parts and accessories	1.3%	1.5%	1.5%	1.8%	1.5%	1.9%	1.2%	1.5%
Wholesale trade	0.5%	0.5%	0.5%	0.6%	0.5%	0.6%	0.4%	0.5%
Wood, wood products and furniture	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Other	17.8%	18.5%	12.2%	16.8%	10.3%	15.4%	13.1%	16.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.2.3: Individual taxpayers: Tax assessed by economic activity, 2003 – 2006

Economic activity <sup>1</sup>	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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)
<b>Primary sector</b>								
Agriculture, forestry and fishing	61 257	1 213	78 128	1 709	70 596	1 571	49 953	1 347
Mining and quarrying	74 663	3 301	85 589	3 912	90 775	4 169	64 187	3 391
<b>Secondary sector</b>								
<b>Manufacturing</b>	279 225	8 813	312 979	9 748	326 198	10 795	261 458	9 286
Bricks, ceramic, glass, cement and similar products	6 527	167	8 188	222	8 072	253	5 717	208
Chemicals and chemical, rubber and plastic products	18 669	667	21 221	743	22 226	847	16 665	700
Clothing and footwear	7 186	165	8 856	192	10 279	221	8 105	192
Coal and petroleum products	21 630	1 086	27 336	1 323	25 474	1 341	19 679	1 138
Food, drink and tobacco	36 690	1 229	42 731	1 390	42 616	1 534	30 057	1 190
Leather, leather goods and fur (excl. footwear and clothing)	813	15	1 255	32	1 434	37	1 117	33
Machinery and related items	12 628	381	16 395	497	18 025	574	13 217	457
Metal	33 047	1 045	42 911	1 336	45 381	1 517	34 794	1 194
Paper, printing and publishing	25 277	786	30 692	914	32 651	1 038	23 584	796
Scientific, optical and similar equipment	4 841	122	6 567	151	2 891	119	2 373	100
Textiles	2 925	99	3 000	111	6 732	158	4 596	116
Transport equipment	3 094	87	4 020	113	4 640	142	4 175	135
Wood, wood products and furniture	6 574	127	7 628	149	7 910	180	5 825	142
Other manufacturing industries	99 324	2 836	92 179	2 575	97 867	2 835	91 554	2 886
<b>Electricity, gas and water</b>	49 350	1 410	52 936	1 580	49 656	2 028	36 725	1 380
<b>Construction</b>	31 919	687	41 478	985	45 769	1 185	34 609	1 046
<b>Tertiary sector</b>								
<b>Wholesale and retail trade, catering and accommodation</b>	178 240	3 711	216 891	4 574	277 164	6 508	452 455	10 690
Catering and accommodation	13 365	201	16 602	263	18 535	343	13 543	264
Specialised repair services	6 576	85	11 534	199	12 746	262	9 998	217
Retail trade	97 656	1 785	118 280	2 143	173 654	3 637	377 725	8 460
Vehicles, parts and accessories	44 718	1 212	52 828	1 489	54 135	1 719	37 785	1 298
Wholesale trade	15 925	426	17 647	481	18 094	547	13 404	449
<b>Transport, storage and communications</b>	148 268	4 097	163 613	4 335	168 520	4 846	113 137	3 373
<b>Financial intermediation, insurance, real-estate and business services</b>	1 431 597	32 516	1 456 433	29 732	1 579 803	35 021	1 331 500	32 604
Agencies and other services	461 790	9 316	417 183	7 854	399 262	8 281	369 465	9 285
Financing, insurance, real estate and business services	545 024	15 397	758 392	16 699	790 271	19 032	674 769	16 988
Long term insurance	412 790	7 515	267 902	4 820	378 019	7 289	278 005	5 983
Research and scientific institutes	11 993	288	12 956	360	12 251	419	9 261	348
<b>Community, social and personal services</b>	502 055	8 930	700 785	12 189	626 541	11 753	449 368	9 173
Educational services	274 700	4 701	331 397	5 245	330 784	5 566	247 721	4 622
Medical, dental and other health and veterinary services	117 993	2 714	146 818	3 356	159 913	4 056	123 538	3 294
Personal and household services	40 506	141	41 813	131	39 235	161	27 636	128
Recreation and cultural services	20 615	519	22 240	545	20 650	551	13 256	374
Social and related community services	48 241	855	158 517	2 912	75 959	1 420	37 217	755
<b>Other<sup>2</sup></b>	595 616	14 672	433 174	13 876	370 356	14 170	421 800	13 917
<b>Total</b>	3 352 190	79 350	3 542 006	82 641	3 605 378	92 045	3 215 192	86 208

1. SARS source of income code is used to classify according to the Standard Industrial Classification (SIC) system. SARS source of income code is not fully aligned with the SIC system that Statistics South Africa uses.

2. Includes where the source of income was indicated as Other (as per SARS source code) or where the source of income was left blank on the return.

**Table 2.2.4: Individual taxpayers: Tax assessed by source of income as on IRP5 forms, 2003 – 2006**

Source of income	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	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	328 804	35 775	289 876	33 573	283 614	35 325	290 955	40 270
Agriculture, forestry and fishing	31 267	2 998	46 159	5 310	42 654	5 252	34 636	4 787
Bricks, ceramic, glass, cement and similar products	5 597	666	7 195	947	7 179	1 044	5 313	856
Catering and accommodation	7 876	753	11 244	1 158	12 817	1 421	9 518	1 150
Chemicals and chemical, rubber and plastic products	18 275	2 425	20 792	2 973	21 657	3 331	16 416	2 741
Clothing and footwear	6 148	633	7 689	835	8 886	973	7 178	835
Coal and petroleum products	21 454	3 460	27 131	4 459	25 081	4 485	19 524	3 758
Construction	22 185	2 410	31 432	3 888	35 195	4 645	27 518	4 129
Educational services	270 375	25 532	326 780	33 732	322 700	35 676	244 778	29 710
Electricity, gas and water	48 462	5 922	51 874	7 103	48 354	7 331	36 212	6 068
Financing, insurance, real estate and business services	468 927	54 668	631 862	68 933	654 933	77 590	577 920	73 198
Food, drink and tobacco	35 326	4 488	41 166	5 565	40 747	6 012	29 107	4 691
Leather, leather goods and fur (excl. footwear and clothing)	679	64	1 140	140	1 301	167	1 046	153
Long term insurance	408 087	38 694	264 239	27 556	370 467	41 682	275 978	34 059
Machinery and related items	11 354	1 438	15 212	2 093	16 747	2 445	12 540	1 983
Medical, dental and other health and veterinary services	107 101	10 395	135 987	14 586	147 811	17 142	116 654	14 480
Metal	31 590	3 935	41 595	5 720	43 773	6 373	33 917	5 208
Mining and quarrying	73 588	10 974	84 378	13 525	89 214	14 709	63 679	11 594
Other manufacturing industries	24 350	3 033	29 753	3 973	31 316	4 445	22 956	3 490
Paper, printing and publishing	7 194	502	7 936	590	8 075	666	5 957	554
Personal and household services	17 660	1 952	19 467	2 326	17 783	2 292	11 464	1 579
Recreation and cultural services	11 063	1 192	12 091	1 564	11 793	1 753	9 055	1 494
Research and scientific institutes	60 038	6 054	79 581	8 464	130 773	14 879	340 201	42 541
Retail trade	2 820	378	2 913	440	2 762	455	2 314	407
Scientific, optical and similar equipment	47 310	4 261	157 206	16 519	74 409	8 089	36 679	4 285
Social and related community services	3 502	312	8 387	916	9 461	1 127	7 695	997
Specialised repair services	4 512	498	6 162	696	6 255	733	4 348	553
Textiles	2 937	345	3 870	504	4 471	626	4 068	608
Transport equipment	135 371	15 833	146 082	18 742	147 690	20 285	93 819	14 274
Transport, storage and communications	42 447	4 935	50 728	6 553	51 659	7 372	36 535	5 679
Vehicles, parts and accessories	13 322	1 554	15 387	1 981	16 024	2 234	12 339	1 841
Wholesale trade	5 666	540	6 701	709	6 885	821	5 114	665
Wood, wood products and furniture	489 549	50 651	386 584	49 085	368 916	52 503	519 288	78 894
Other <sup>1</sup>	428 125	21 541	382 401	23 372	341 300	24 738	285 495	22 879
<b>Total</b>	<b>3 192 961</b>	<b>318 813</b>	<b>3 351 000</b>	<b>368 532</b>	<b>3 402 702</b>	<b>408 621</b>	<b>3 200 216</b>	<b>420 412</b>

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



Table 2.3.1: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2003 – 2006

Sector	2003 [95.1% assessed]			2004 [92.3% assessed]			2005 [87.0% assessed]			2006 [71.0% 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	33 152	1 535	448	28 315	1 621	411	20 387	1 267	355	13 201	859	192
Agriculture, forestry and fishing <sup>1</sup>	46 124	-2 257	859	52 758	-2 303	1 132	44 737	-3 048	910	25 595	-1 132	541
Bricks, ceramic, glass, cement and similar products	426	12	3	490	21	5	503	24	6	352	20	5
Catering and accommodation	6 517	127	45	6 219	157	44	6 365	210	60	4 758	173	43
Chemicals and chemical, rubber and plastic products	406	25	6	487	44	12	422	30	7	314	28	7
Clothing and footwear	1 076	41	10	1 125	53	12	1 144	54	9	853	50	11
Coal and petroleum products	124	4	1	122	5	2	109	5	2	54	7	2
Construction	10 540	391	106	10 656	481	115	10 971	573	145	7 781	460	106
Educational services	3 225	142	28	3 426	205	39	3 730	225	44	2 997	214	40
Electricity, gas and water	638	30	7	827	30	9	774	35	9	479	29	5
Financing, insurance, real estate and business services	51 945	4 253	1 270	46 942	4 655	1 356	44 291	5 355	1 550	29 084	3 425	932
Food, drink and tobacco	1 394	57	18	1 588	62	16	1 522	63	15	1 024	60	16
Leather, leather goods and fur (excl. footwear and clothing)	85	5	1	86	4	1	96	1	1	74	2	1
Long term insurance	28	2	0	38	13	5	35	13	5	15	2	0
Machinery and related items	1 434	80	21	1 335	86	21	1 311	94	24	857	67	17
Medical, dental and other health and veterinary services	14 141	2 108	628	14 733	2 597	743	14 271	2 836	834	9 680	2 147	622
Metal	1 447	71	18	1 351	81	22	1 398	80	24	900	60	14
Mining and quarrying	2274	55	25	202	162	66	209	96	43	116	7	7
Other manufacturing industries	2 274	146	52	2 252	163	49	1 673	153	42	1 239	99	25
Paper, printing and publishing	1 057	57	15	1 101	75	17	1 194	96	22	797	65	14
Personal and household services	7 119	230	38	6 911	239	42	7 494	282	42	5 868	236	31
Recreation and cultural services	3 817	252	83	3 503	250	77	3 502	314	90	2 538	219	53
Research and scientific institutes	237	22	6	256	31	8	213	30	8	144	20	5
Retail trade	41 596	1 584	406	42 436	1 977	445	33 219	1 562	345	22 597	1 159	236
Scientific, optical and similar equipment	122	10	3	99	10	3	111	12	3	68	6	1
Social and related community services	14	1	0	12	1	0	14	1	1	11	2	1
Specialised repair services	3 518	116	22	3 589	146	24	3 738	188	39	2 765	132	23
Textiles	330	12	3	381	16	4	408	17	4	252	13	2
Transport equipment	156	7	2	130	8	2	111	3	1	83	6	1
Transport, storage and communications	12 817	432	126	17 345	661	142	19 146	750	177	19 866	633	104
Vehicles, parts and accessories	2 394	97	24	2 260	122	28	2 096	127	30	1 407	93	20
Wholesale trade	2 795	146	43	2 485	150	37	2 105	168	43	1 296	103	25
Wood, wood products and furniture	960	33	8	1 024	41	8	1 097	47	9	827	42	7
<b>Total</b>	<b>252 118</b>	<b>9 826</b>	<b>4 326</b>	<b>254 464</b>	<b>11 872</b>	<b>4 887</b>	<b>228 396</b>	<b>11 661</b>	<b>4 895</b>	<b>157 882</b>	<b>9 307</b>	<b>3 111</b>
Total <= 0 taxable income	51 951	-8 450	0	54 559	-9 284	0	50 303	-9 034	0	30 225	-4 823	0
Total > 0 taxable income	200 167	18 276	4 326	199 905	21 157	4 886	178 093	20 695	4 895	127 657	14 131	3 111
<b>Total</b>	<b>252 118</b>	<b>9 826</b>	<b>4 326</b>	<b>254 464</b>	<b>11 872</b>	<b>4 887</b>	<b>228 396</b>	<b>11 661</b>	<b>4 895</b>	<b>157 882</b>	<b>9 307</b>	<b>3 111</b>
<b>Percentage</b>												
Total <= 0 taxable income	20.6%			21.4%			22.0%			19.1%		
Total > 0 taxable income	79.4%			78.6%			78.0%			80.9%		
<b>Total</b>	<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>			<b>100.0%</b>		

1. Includes assessed losses of farmers.

Table 2.3.2: Individual taxpayers with business income: Taxable income and tax assessed by sector, 2003 – 2006 [percentage of total]

Sector	2003 [95.1% assessed]				2004 [92.3% assessed]				2005 [87.0% assessed]				2006 [71.0% assessed]			
	Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed		Number of taxpayers	Taxable income	Tax assessed	
Percentage of total																
Agriculture, forestry and fishing	13.1%	15.6%	10.4%	11.1%	13.7%	8.4%	8.4%	8.9%	10.9%	7.2%	7.2%	8.4%	8.4%	9.2%	6.2%	6.2%
Bricks, ceramic, glass, cement and similar products	18.3%	-23.0%	19.9%	20.7%	-19.4%	23.2%	23.2%	19.6%	-26.1%	18.6%	18.6%	16.2%	16.2%	-12.2%	17.4%	17.4%
Catering and accommodation	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%	0.2%	0.2%
Chemicals and chemical, rubber and plastic products	2.6%	1.3%	1.0%	2.4%	1.3%	0.9%	0.9%	2.8%	1.8%	1.2%	1.2%	3.0%	3.0%	1.9%	1.4%	1.4%
Clothing and footwear	0.2%	0.3%	0.1%	0.2%	0.4%	0.2%	0.2%	0.2%	0.3%	0.1%	0.1%	0.2%	0.2%	0.3%	0.2%	0.2%
Coal and petroleum products	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.2%	0.2%	0.5%	0.5%	0.3%	0.3%	0.3%
Construction	4.2%	4.0%	2.4%	4.2%	4.0%	2.4%	2.4%	4.8%	4.9%	3.0%	3.0%	4.9%	4.9%	4.9%	3.4%	3.4%
Educational services	1.3%	1.4%	0.6%	1.3%	1.7%	0.8%	0.8%	1.6%	1.9%	0.9%	0.9%	1.9%	1.9%	2.3%	1.3%	1.3%
Electricity, gas and water	0.3%	0.3%	0.2%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.2%	0.2%	0.3%	0.3%	0.3%	0.2%	0.2%
Financing, insurance, real estate and business services	20.6%	43.3%	29.4%	18.4%	39.2%	27.7%	27.7%	19.4%	45.9%	31.7%	31.7%	18.4%	18.4%	36.8%	29.9%	29.9%
Food, drink and tobacco	0.6%	0.6%	0.4%	0.6%	0.5%	0.3%	0.3%	0.7%	0.5%	0.3%	0.3%	0.6%	0.6%	0.6%	0.5%	0.5%
Leather, leather goods and fur (excl. footwear and clothing)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Long term insurance	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
Machinery and related items	0.6%	0.8%	0.5%	0.5%	0.7%	0.4%	0.4%	0.6%	0.8%	0.5%	0.5%	0.5%	0.5%	0.7%	0.5%	0.5%
Medical, dental and other health and veterinary services	5.6%	21.4%	14.5%	5.8%	21.9%	15.2%	15.2%	6.2%	24.3%	17.0%	17.0%	6.1%	6.1%	23.1%	20.0%	20.0%
Metal	0.6%	0.7%	0.4%	0.5%	0.7%	0.4%	0.4%	0.6%	0.7%	0.5%	0.5%	0.6%	0.6%	0.6%	0.5%	0.5%
Mining and quarrying	0.1%	0.6%	0.6%	0.1%	1.4%	1.4%	1.4%	0.1%	0.8%	0.9%	0.9%	0.1%	0.1%	0.1%	0.2%	0.2%
Other manufacturing industries	0.9%	1.5%	1.2%	0.9%	1.4%	1.0%	1.0%	0.7%	1.3%	0.9%	0.9%	0.8%	0.8%	1.1%	0.8%	0.8%
Paper, printing and publishing	0.4%	0.6%	0.3%	0.4%	0.6%	0.4%	0.4%	0.5%	0.8%	0.5%	0.5%	0.5%	0.5%	0.7%	0.5%	0.5%
Personal and household services	2.8%	2.3%	0.9%	2.7%	2.0%	0.7%	0.7%	3.3%	2.4%	0.9%	0.9%	3.7%	3.7%	2.5%	1.0%	1.0%
Recreation and cultural services	1.5%	2.6%	1.9%	1.4%	2.1%	1.6%	1.6%	1.5%	2.7%	1.8%	1.8%	1.6%	1.6%	2.4%	1.7%	1.7%
Research and scientific institutes	0.1%	0.2%	0.1%	0.1%	0.3%	0.2%	0.2%	0.1%	0.3%	0.2%	0.2%	0.1%	0.1%	0.2%	0.2%	0.2%
Retail trade	16.5%	16.1%	9.4%	16.7%	16.7%	9.1%	9.1%	14.5%	13.4%	7.1%	7.1%	14.3%	14.3%	12.4%	7.6%	7.6%
Scientific, optical and similar equipment	0.0%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%
Social and related community services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Specialised repair services	1.4%	1.2%	0.5%	1.4%	1.2%	0.5%	0.5%	1.6%	1.6%	0.8%	0.8%	1.8%	1.8%	1.4%	0.8%	0.8%
Textiles	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.2%	0.1%	0.1%	0.1%	0.2%	0.2%	0.1%	0.1%	0.1%
Transport equipment	0.1%	0.1%	0.0%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	0.0%	0.0%
Transport, storage and communications	5.1%	4.4%	2.9%	6.8%	5.6%	2.9%	2.9%	8.4%	6.4%	3.6%	3.6%	12.6%	12.6%	6.8%	3.3%	3.3%
Vehicles, parts and accessories	0.9%	1.0%	0.5%	0.9%	1.0%	0.6%	0.6%	0.9%	1.1%	0.6%	0.6%	0.9%	0.9%	1.0%	0.7%	0.7%
Wholesale trade	1.1%	1.5%	1.0%	1.0%	1.3%	0.8%	0.8%	0.9%	1.4%	0.9%	0.9%	0.8%	0.8%	1.1%	0.8%	0.8%
Wood, wood products and furniture	0.4%	0.3%	0.2%	0.4%	0.3%	0.2%	0.2%	0.5%	0.4%	0.2%	0.2%	0.5%	0.5%	0.4%	0.2%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.4.1: Individual taxpayers: Allowances, 2003 – 2006

Allowance	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	576 205	23 471	588 978	25 948	589 533	27 233	533 176	25 058
3702 Reimbursive travel allowance - taxable	68 851	1 004	95 837	1 378	94 108	1 424	100 985	1 156
3704 Subsistence allowance (Local travel) - taxable	43 614	292	50 938	297	41 167	244	38 698	179
3706 Entertainment allowance	101 341	223	16 891	43	6 424	21	3 919	14
3707 Share option exercised	21 399	1 498	17 979	1 724	20 572	2 387	24 987	3 875
3708 Public office allowance	5 719	254	5 919	249	6 042	228	4 775	182
3710 Tool allowance	6 391	13	5 107	8	5 058	9	5 133	10
3711 Computer allowance	42 800	172	27 634	120	19 787	89	13 210	61
3712 Telephone/Cell phone allowance	131 894	410	108 645	363	99 849	362	90 470	352
3713 Other allowances - taxable	1 110 328	8 383	899 651	9 122	939 671	9 845	1 037 020	10 514
<b>Total</b>	<b>2 108 542</b>	<b>35 720</b>	<b>1 817 579</b>	<b>39 253</b>	<b>1 822 211</b>	<b>41 842</b>	<b>1 852 373</b>	<b>41 402</b>
<b>Percentage of total</b>								
3701 Travelling allowance	27.3%	65.7%	32.4%	66.1%	32.4%	65.1%	28.8%	60.5%
3702 Reimbursive travel allowance - taxable	3.3%	2.8%	5.3%	3.5%	5.2%	3.4%	5.5%	2.8%
3704 Subsistence allowance (Local travel) - taxable	2.1%	0.8%	2.8%	0.8%	2.3%	0.6%	2.1%	0.4%
3706 Entertainment allowance	4.8%	0.6%	0.9%	0.1%	0.4%	0.1%	0.2%	0.0%
3707 Share option exercised	1.0%	4.2%	1.0%	4.4%	1.1%	5.7%	1.3%	9.4%
3708 Public office allowance	0.3%	0.7%	0.3%	0.6%	0.3%	0.5%	0.3%	0.4%
3710 Tool allowance	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%	0.3%	0.0%
3711 Computer allowance	2.0%	0.5%	1.5%	0.3%	1.1%	0.2%	0.7%	0.1%
3712 Telephone/Cell phone allowance	6.3%	1.1%	6.0%	0.9%	5.5%	0.9%	4.9%	0.9%
3713 Other allowances - taxable	52.7%	23.5%	49.5%	23.2%	51.6%	23.5%	56.0%	25.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.4.2: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	1 771	61	1 771	62	1 521	53	807	24
B: = 0	57	1	49	1	61	2	38	1
C: 1 – 20 000	7 102	70	5 886	56	4 810	45	2 984	23
D: 20 001 – 30 000	10 469	160	8 111	124	5 387	77	2 635	33
E: 30 001 – 40 000	13 449	220	11 519	189	8 976	151	4 981	78
F: 40 001 – 50 000	17 912	318	14 916	267	11 658	207	6 602	108
G: 50 001 – 60 000	21 377	409	18 205	350	15 109	285	8 731	157
H: 60 001 – 70 000	23 974	482	21 199	438	17 806	353	11 037	211
I: 70 001 – 80 000	25 778	554	22 962	503	20 294	434	13 173	271
J: 80 001 – 90 000	25 932	604	23 748	556	20 990	483	14 347	319
K: 90 000 – 100 000	25 632	641	23 692	590	21 402	529	15 061	357
L: 100 001 – 110 000	25 399	686	23 693	635	21 361	562	15 878	401
M: 110 001 – 120 000	24 905	722	23 464	677	21 766	618	16 428	438
N: 120 001 – 130 000	23 751	735	22 853	697	21 316	649	16 843	481
O: 130 001 – 140 000	23 095	764	22 080	728	20 924	684	17 036	514
P: 140 001 – 150 000	22 063	780	21 600	760	20 447	702	17 176	549
Q: 150 001 – 200 000	91 857	3 730	94 174	3 844	92 736	3 708	79 954	2 960
R: 200 001 – 300 000	102 776	5 563	113 721	6 137	126 357	6 600	150 458	7 540
S: 300 001 – 400 000	42 165	2 894	53 841	3 759	61 483	4 267	61 983	4 042
T: 400 001 – 500 000	18 539	1 451	24 542	1 948	29 582	2 370	30 751	2 310
U: 500 001 – 750 000	16 862	1 462	21 977	1 986	27 290	2 473	28 052	2 368
V: 750 001 – 1 000 000	5 294	506	7 002	712	8 627	865	8 637	816
W: 1 000 001 – 2 000 000	4 765	495	6 355	701	7 540	824	7 601	796
X: 2 000 001 – 5 000 000	1 116	140	1 463	201	1 835	247	1 727	224
Y: 5 000 001 +	165	21	155	27	255	44	256	38
<b>Total</b>	<b>576 205</b>	<b>23 471</b>	<b>588 978</b>	<b>25 948</b>	<b>589 533</b>	<b>27 233</b>	<b>533 176</b>	<b>25 058</b>

Table 2.4.3: Individual taxpayers: Allowances - Travelling allowance (code 3701) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.3%	0.3%	0.3%	0.2%	0.3%	0.2%	0.2%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	1.2%	0.3%	1.0%	0.2%	0.8%	0.2%	0.6%	0.1%
D: 20 001 – 30 000	1.8%	0.7%	1.4%	0.5%	0.9%	0.3%	0.5%	0.1%
E: 30 001 – 40 000	2.3%	0.9%	2.0%	0.7%	1.5%	0.6%	0.9%	0.3%
F: 40 001 – 50 000	3.1%	1.4%	2.5%	1.0%	2.0%	0.8%	1.2%	0.4%
G: 50 001 – 60 000	3.7%	1.7%	3.1%	1.3%	2.6%	1.0%	1.6%	0.6%
H: 60 001 – 70 000	4.2%	2.1%	3.6%	1.7%	3.0%	1.3%	2.1%	0.8%
I: 70 001 – 80 000	4.5%	2.4%	3.9%	1.9%	3.4%	1.6%	2.5%	1.1%
J: 80 001 – 90 000	4.5%	2.6%	4.0%	2.1%	3.6%	1.8%	2.7%	1.3%
K: 90 000 – 100 000	4.4%	2.7%	4.0%	2.3%	3.6%	1.9%	2.8%	1.4%
L: 100 001 – 110 000	4.4%	2.9%	4.0%	2.4%	3.6%	2.1%	3.0%	1.6%
M: 110 001 – 120 000	4.3%	3.1%	4.0%	2.6%	3.7%	2.3%	3.1%	1.7%
N: 120 001 – 130 000	4.1%	3.1%	3.9%	2.7%	3.6%	2.4%	3.2%	1.9%
O: 130 001 – 140 000	4.0%	3.3%	3.7%	2.8%	3.5%	2.5%	3.2%	2.1%
P: 140 001 – 150 000	3.8%	3.3%	3.7%	2.9%	3.5%	2.6%	3.2%	2.2%
Q: 150 001 – 200 000	15.9%	15.9%	16.0%	14.8%	15.7%	13.6%	15.0%	11.8%
R: 200 001 – 300 000	17.8%	23.7%	19.3%	23.7%	21.4%	24.2%	28.2%	30.1%
S: 300 001 – 400 000	7.3%	12.3%	9.1%	14.5%	10.4%	15.7%	11.6%	16.1%
T: 400 001 – 500 000	3.2%	6.2%	4.2%	7.5%	5.0%	8.7%	5.8%	9.2%
U: 500 001 – 750 000	2.9%	6.2%	3.7%	7.7%	4.6%	9.1%	5.3%	9.5%
V: 750 001 – 1 000 000	0.9%	2.2%	1.2%	2.7%	1.5%	3.2%	1.6%	3.3%
W: 1 000 001 – 2 000 000	0.8%	2.1%	1.1%	2.7%	1.3%	3.0%	1.4%	3.2%
X: 2 000 001 – 5 000 000	0.2%	0.6%	0.2%	0.8%	0.3%	0.9%	0.3%	0.9%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.4.4: Individual taxpayers: Allowances - Share option exercised (code 3707) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	31		24	1	25	8	18	2
B: = 0	1	0	3	2	3	0	2	3
C: 1 – 20 000	222		107	1	49	1	50	0
D: 20 001 – 30 000	205	0	95	0	56	0	42	0
E: 30 001 – 40 000	397	1	301	1	177	1	134	1
F: 40 001 – 50 000	675	2	420	1	362	1	320	1
G: 50 001 – 60 000	694	1	488	1	508	2	590	2
H: 60 001 – 70 000	748	2	613	2	641	2	778	2
I: 70 001 – 80 000	706	2	603	2	621	2	992	3
J: 80 001 – 90 000	685	3	618	2	616	3	1 076	4
K: 90 000 – 100 000	816	3	531	3	651	4	960	4
L: 100 001 – 110 000	848	4	520	3	607	5	815	5
M: 110 001 – 120 000	999	6	416	3	590	5	712	5
N: 120 001 – 130 000	778	5	461	4	537	4	657	6
O: 130 001 – 140 000	700	4	403	3	447	5	561	5
P: 140 001 – 150 000	617	4	373	4	427	6	563	6
Q: 150 001 – 200 000	2 117	20	1 624	22	1 783	26	2 257	31
R: 200 001 – 300 000	2 822	41	2 342	50	2 718	111	4 092	729
S: 300 001 – 400 000	1 942	47	1 816	60	1 869	68	1 697	71
T: 400 001 – 500 000	1 181	52	1 266	64	1 550	82	1 469	87
U: 500 001 – 750 000	1 683	140	2 050	187	2 473	222	2 660	254
V: 750 001 – 1 000 000	931	138	974	162	1 272	195	1 421	255
W: 1 000 001 – 2 000 000	1 123	366	1 334	423	1 674	515	2 127	786
X: 2 000 001 – 5 000 000	391	358	479	432	729	591	807	820
Y: 5 000 001 +	87	297	118	292	187	528	187	794
<b>Total</b>	<b>21 399</b>	<b>1 498</b>	<b>17 979</b>	<b>1 724</b>	<b>20 572</b>	<b>2 387</b>	<b>24 987</b>	<b>3 875</b>

Table 2.4.5: Individual taxpayers: Allowances - Share option exercised (code 3707) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.2%	0.1%	0.0%	0.1%	0.3%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.1%
C: 1 – 20 000	1.0%	0.1%	0.6%	0.0%	0.2%	0.0%	0.2%	0.0%
D: 20 001 – 30 000	1.0%	0.0%	0.5%	0.0%	0.3%	0.0%	0.2%	0.0%
E: 30 001 – 40 000	1.9%	0.1%	1.7%	0.0%	0.9%	0.0%	0.5%	0.0%
F: 40 001 – 50 000	3.2%	0.1%	2.3%	0.1%	1.8%	0.1%	1.3%	0.0%
G: 50 001 – 60 000	3.2%	0.1%	2.7%	0.1%	2.5%	0.1%	2.4%	0.0%
H: 60 001 – 70 000	3.5%	0.1%	3.4%	0.1%	3.1%	0.1%	3.1%	0.1%
I: 70 001 – 80 000	3.3%	0.2%	3.4%	0.1%	3.0%	0.1%	4.0%	0.1%
J: 80 001 – 90 000	3.2%	0.2%	3.4%	0.1%	3.0%	0.1%	4.3%	0.1%
K: 90 000 – 100 000	3.8%	0.2%	3.0%	0.2%	3.2%	0.2%	3.8%	0.1%
L: 100 001 – 110 000	4.0%	0.3%	2.9%	0.2%	3.0%	0.2%	3.3%	0.1%
M: 110 001 – 120 000	4.7%	0.4%	2.3%	0.2%	2.9%	0.2%	2.8%	0.1%
N: 120 001 – 130 000	3.6%	0.3%	2.6%	0.2%	2.6%	0.2%	2.6%	0.2%
O: 130 001 – 140 000	3.3%	0.3%	2.2%	0.2%	2.2%	0.2%	2.2%	0.1%
P: 140 001 – 150 000	2.9%	0.3%	2.1%	0.2%	2.1%	0.2%	2.3%	0.1%
Q: 150 001 – 200 000	9.9%	1.3%	9.0%	1.3%	8.7%	1.1%	9.0%	0.8%
R: 200 001 – 300 000	13.2%	2.7%	13.0%	2.9%	13.2%	4.6%	16.4%	18.8%
S: 300 001 – 400 000	9.1%	3.1%	10.1%	3.5%	9.1%	2.9%	6.8%	1.8%
T: 400 001 – 500 000	5.5%	3.4%	7.0%	3.7%	7.5%	3.4%	5.9%	2.2%
U: 500 001 – 750 000	7.9%	9.3%	11.4%	10.9%	12.0%	9.3%	10.6%	6.5%
V: 750 001 – 1 000 000	4.4%	9.2%	5.4%	9.4%	6.2%	8.2%	5.7%	6.6%
W: 1 000 001 – 2 000 000	5.2%	24.4%	7.4%	24.6%	8.1%	21.6%	8.5%	20.3%
X: 2 000 001 – 5 000 000	1.8%	23.9%	2.7%	25.1%	3.5%	24.8%	3.2%	21.2%
Y: 5 000 001 +	0.4%	19.8%	0.7%	16.9%	0.9%	22.1%	0.7%	20.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table 2.4.6: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	988	8	832	8	750	7	457	5
B: = 0	34	0	30	0	60	1	18	0
C: 1 – 20 000	8 557	19	7 701	17	6 717	15	4 919	12
D: 20 001 – 30 000	17 239	38	5 873	19	4 926	17	4 230	14
E: 30 001 – 40 000	38 557	97	17 715	55	14 243	43	14 866	47
F: 40 001 – 50 000	39 325	133	26 805	110	23 819	84	30 464	90
G: 50 001 – 60 000	56 230	206	35 749	173	32 152	141	31 245	122
H: 60 001 – 70 000	115 948	428	57 277	323	56 110	300	49 983	241
I: 70 001 – 80 000	125 687	537	76 193	501	69 007	402	68 870	372
J: 80 001 – 90 000	124 517	690	78 866	582	72 994	501	78 956	461
K: 90 000 – 100 000	118 632	789	91 172	723	83 337	597	78 105	488
L: 100 001 – 110 000	89 342	663	88 127	807	85 220	701	87 290	574
M: 110 001 – 120 000	70 168	558	67 302	637	78 544	687	78 952	624
N: 120 001 – 130 000	50 155	452	52 095	513	58 318	535	84 615	697
O: 130 001 – 140 000	34 642	343	42 637	448	50 829	501	60 545	555
P: 140 001 – 150 000	30 125	304	31 198	366	38 084	425	49 503	489
Q: 150 001 – 200 000	86 573	1 062	97 339	1 318	111 677	1 494	128 786	1 616
R: 200 001 – 300 000	66 356	967	76 478	1 263	96 599	1 644	122 094	2 180
S: 300 001 – 400 000	18 972	388	24 324	511	29 078	678	32 626	822
T: 400 001 – 500 000	7 296	177	9 098	221	11 711	366	13 647	420
U: 500 001 – 750 000	6 334	195	7 465	213	9 156	313	10 358	364
V: 750 001 – 1 000 000	2 087	111	2 363	82	2 866	123	3 005	110
W: 1 000 001 – 2 000 000	1 978	137	2 332	149	2 661	166	2 761	132
X: 2 000 001 – 5 000 000	503	65	596	66	692	87	626	64
Y: 5 000 001 +	83	15	84	17	121	19	99	15
<b>Total</b>	<b>1 110 328</b>	<b>8 383</b>	<b>899 651</b>	<b>9 122</b>	<b>939 671</b>	<b>9 845</b>	<b>1 037 020</b>	<b>10 514</b>

1. Payments to reimburse the employee for loss on the sale of a previous residence during transfer and Architect's fees for the design or alteration of a new residence.

Table 2.4.7: Individual taxpayers: Allowances - Other allowance (code 3713) by taxable income group, 2003 – 2006

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.2%	0.9%	0.2%	0.7%	0.2%	0.5%	0.1%
D: 20 001 – 30 000	1.6%	0.5%	0.7%	0.2%	0.5%	0.2%	0.4%	0.1%
E: 30 001 – 40 000	3.5%	1.2%	2.0%	0.6%	1.5%	0.4%	1.4%	0.4%
F: 40 001 – 50 000	3.5%	1.6%	3.0%	1.2%	2.5%	0.8%	2.9%	0.9%
G: 50 001 – 60 000	5.1%	2.5%	4.0%	1.9%	3.4%	1.4%	3.0%	1.2%
H: 60 001 – 70 000	10.4%	5.1%	6.4%	3.5%	6.0%	3.0%	4.8%	2.3%
I: 70 001 – 80 000	11.3%	6.4%	8.5%	5.5%	7.3%	4.1%	6.6%	3.5%
J: 80 001 – 90 000	11.2%	8.2%	8.8%	6.4%	7.8%	5.1%	7.6%	4.4%
K: 90 000 – 100 000	10.7%	9.4%	10.1%	7.9%	8.9%	6.1%	7.5%	4.6%
L: 100 001 – 110 000	8.0%	7.9%	9.8%	8.8%	9.1%	7.1%	8.4%	5.5%
M: 110 001 – 120 000	6.3%	6.7%	7.5%	7.0%	8.4%	7.0%	7.6%	5.9%
N: 120 001 – 130 000	4.5%	5.4%	5.8%	5.6%	6.2%	5.4%	8.2%	6.6%
O: 130 001 – 140 000	3.1%	4.1%	4.7%	4.9%	5.4%	5.1%	5.8%	5.3%
P: 140 001 – 150 000	2.7%	3.6%	3.5%	4.0%	4.1%	4.3%	4.8%	4.6%
Q: 150 001 – 200 000	7.8%	12.7%	10.8%	14.5%	11.9%	15.2%	12.4%	15.4%
R: 200 001 – 300 000	6.0%	11.5%	8.5%	13.8%	10.3%	16.7%	11.8%	20.7%
S: 300 001 – 400 000	1.7%	4.6%	2.7%	5.6%	3.1%	6.9%	3.1%	7.8%
T: 400 001 – 500 000	0.7%	2.1%	1.0%	2.4%	1.2%	3.7%	1.3%	4.0%
U: 500 001 – 750 000	0.6%	2.3%	0.8%	2.3%	1.0%	3.2%	1.0%	3.5%
V: 750 001 – 1 000 000	0.2%	1.3%	0.3%	0.9%	0.3%	1.3%	0.3%	1.0%
W: 1 000 001 – 2 000 000	0.2%	1.6%	0.3%	1.6%	0.3%	1.7%	0.3%	1.3%
X: 2 000 001 – 5 000 000	0.0%	0.8%	0.1%	0.7%	0.1%	0.9%	0.1%	0.6%
Y: 5 000 001 +	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.5.1: Individual taxpayers: Deductions, 2003 – 2006

Deduction	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	1 425 455	9 817	1 506 062	11 200	1 538 094	12 226	1 488 331	12 563
4002 Arrears pension fund contributions	32 877	41	32 467	41	32 649	42	33 776	45
4003 Provident fund contributions	2 023	3	2 457	3	2 206	3	1 838	3
4004 Arrears provident fund contributions	10	0	12	0	24	0	290	1
4005 Medical fund contributions	1	0	—	—	—	—	—	—
4006 Current retirement annuity fund	1 097 949	5 008	1 182 712	5 761	1 214 332	6 435	1 129 507	6 382
4007 Arrears retirement annuity fund	10 403	8	10 437	8	11 103	9	8 868	9
4008 Medical expenses (total)	1 165 392	8 356	1 255 648	10 027	1 291 518	11 085	1 188 546	10 689
4009 Medical expenses (disabled)	16 687	338	13 807	323	13 563	342	11 519	317
4010 Tool allowance	88	0	41	0	15	0	62	0
4011 Donations	31 634	59	33 501	63	39 409	83	44 386	100
4012 Entertainment expenses - allowance	212	0	1	0	1	0	—	—
4013 Entertainment expenses - actual	306	3	93	1	65	1	30	0
4014 Travel expenses - fixed cost	517 901	16 281	526 008	17 815	517 646	18 542	449 918	14 868
4015 Travel expenses - actual cost	19 857	493	15 800	416	13 832	391	12 730	376
4016 Other	177 000	3 654	157 683	3 789	132 486	3 961	103 924	3 618
4017 Subsistence allowance - local	9 420	110	8 052	103	6 062	58	5 385	49
<b>Total</b>	<b>4 507 215</b>	<b>44 171</b>	<b>4 744 781</b>	<b>49 550</b>	<b>4 813 005</b>	<b>53 177</b>	<b>4 479 110</b>	<b>49 019</b>
<b>Percentage of total</b>								
4001 Current pension fund contributions	31.6%	22.2%	31.7%	22.6%	32.0%	23.0%	33.2%	25.6%
4002 Arrears pension fund contributions	0.7%	0.1%	0.7%	0.1%	0.7%	0.1%	0.8%	0.1%
4003 Provident fund contributions	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%
4004 Arrears provident fund contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4005 Medical fund contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4006 Current retirement annuity fund	24.4%	11.3%	24.9%	11.6%	25.2%	12.1%	25.2%	13.0%
4007 Arrears retirement annuity fund	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%	0.2%	0.0%
4008 Medical expenses (total)	25.9%	18.9%	26.5%	20.2%	26.8%	20.8%	26.5%	21.8%
4009 Medical expenses (disabled)	0.4%	0.8%	0.3%	0.7%	0.3%	0.6%	0.3%	0.6%
4010 Tool allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4011 Donations	0.7%	0.1%	0.7%	0.1%	0.8%	0.2%	1.0%	0.2%
4012 Entertainment expenses - allowance	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4013 Entertainment expenses - actual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
4014 Travel expenses - fixed cost	11.5%	36.9%	11.1%	36.0%	10.8%	34.9%	10.0%	30.3%
4015 Travel expenses - actual cost	0.4%	1.1%	0.3%	0.8%	0.3%	0.7%	0.3%	0.8%
4016 Other	3.9%	8.3%	3.3%	7.6%	2.8%	7.4%	2.3%	7.4%
4017 Subsistence allowance - local	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5.2: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	1 218	8	1 282	8	1 116	8	714	5
B: = 0	31	0	36	0	75	0	34	0
C: 1 – 20 000	8 769	10	7 695	10	6 677	9	4 756	6
D: 20 001 – 30 000	21 144	44	12 888	26	8 494	16	5 275	10
E: 30 001 – 40 000	49 027	121	46 608	120	37 742	102	22 476	61
F: 40 001 – 50 000	51 202	156	50 242	155	45 818	144	41 841	131
G: 50 001 – 60 000	73 737	279	62 988	234	55 275	206	45 095	168
H: 60 001 – 70 000	139 509	612	130 329	586	97 328	428	70 541	304
I: 70 001 – 80 000	150 203	756	131 785	657	134 137	678	109 822	554
J: 80 001 – 90 000	147 440	820	157 366	896	141 701	818	110 507	615
K: 90 000 – 100 000	139 913	854	140 035	867	140 900	888	130 706	841
L: 100 001 – 110 000	108 374	708	128 688	863	122 204	829	121 024	834
M: 110 001 – 120 000	87 140	609	96 533	691	112 381	819	105 265	785
N: 120 001 – 130 000	64 537	470	77 868	596	83 269	643	110 082	883
O: 130 001 – 140 000	47 873	365	60 872	484	74 039	612	79 434	666
P: 140 001 – 150 000	41 622	342	45 664	377	54 413	463	66 348	593
Q: 150 001 – 200 000	127 335	1 168	149 371	1 416	167 185	1 609	176 824	1 720
R: 200 001 – 300 000	102 601	1 237	122 282	1 484	152 158	1 790	177 187	2 105
S: 300 001 – 400 000	32 155	520	42 433	711	51 072	858	53 857	894
T: 400 001 – 500 000	12 998	248	17 130	346	21 887	442	23 848	477
U: 500 001 – 750 000	11 287	254	14 526	345	18 427	444	19 835	469
V: 750 001 – 1 000 000	3 526	96	4 524	131	5 577	161	6 107	173
W: 1 000 001 – 2 000 000	3 014	97	3 908	137	4 840	172	5 437	191
X: 2 000 001 – 5 000 000	672	33	890	47	1 184	64	1 146	62
Y: 5 000 001 +	128	10	119	12	195	22	170	16
<b>Total</b>	<b>1 425 455</b>	<b>9 817</b>	<b>1 506 062</b>	<b>11 200</b>	<b>1 538 094</b>	<b>12 226</b>	<b>1 488 331</b>	<b>12 563</b>

**Table 2.5.3: Individual taxpayers: Deductions - Current pension fund contributions (code 4001) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.1%	0.5%	0.1%	0.4%	0.1%	0.3%	0.0%
D: 20 001 – 30 000	1.5%	0.4%	0.9%	0.2%	0.6%	0.1%	0.4%	0.1%
E: 30 001 – 40 000	3.4%	1.2%	3.1%	1.1%	2.5%	0.8%	1.5%	0.5%
F: 40 001 – 50 000	3.6%	1.6%	3.3%	1.4%	3.0%	1.2%	2.8%	1.0%
G: 50 001 – 60 000	5.2%	2.8%	4.2%	2.1%	3.6%	1.7%	3.0%	1.3%
H: 60 001 – 70 000	9.8%	6.2%	8.7%	5.2%	6.3%	3.5%	4.7%	2.4%
I: 70 001 – 80 000	10.5%	7.7%	8.8%	5.9%	8.7%	5.5%	7.4%	4.4%
J: 80 001 – 90 000	10.3%	8.3%	10.4%	8.0%	9.2%	6.7%	7.4%	4.9%
K: 90 000 – 100 000	9.8%	8.7%	9.3%	7.7%	9.2%	7.3%	8.8%	6.7%
L: 100 001 – 110 000	7.6%	7.2%	8.5%	7.7%	7.9%	6.8%	8.1%	6.6%
M: 110 001 – 120 000	6.1%	6.2%	6.4%	6.2%	7.3%	6.7%	7.1%	6.2%
N: 120 001 – 130 000	4.5%	4.8%	5.2%	5.3%	5.4%	5.3%	7.4%	7.0%
O: 130 001 – 140 000	3.4%	3.7%	4.0%	4.3%	4.8%	5.0%	5.3%	5.3%
P: 140 001 – 150 000	2.9%	3.5%	3.0%	3.4%	3.5%	3.8%	4.5%	4.7%
Q: 150 001 – 200 000	8.9%	11.9%	9.9%	12.6%	10.9%	13.2%	11.9%	13.7%
R: 200 001 – 300 000	7.2%	12.6%	8.1%	13.3%	9.9%	14.6%	11.9%	16.8%
S: 300 001 – 400 000	2.3%	5.3%	2.8%	6.3%	3.3%	7.0%	3.6%	7.1%
T: 400 001 – 500 000	0.9%	2.5%	1.1%	3.1%	1.4%	3.6%	1.6%	3.8%
U: 500 001 – 750 000	0.8%	2.6%	1.0%	3.1%	1.2%	3.6%	1.3%	3.7%
V: 750 001 – 1 000 000	0.2%	1.0%	0.3%	1.2%	0.4%	1.3%	0.4%	1.4%
W: 1 000 001 – 2 000 000	0.2%	1.0%	0.3%	1.2%	0.3%	1.4%	0.4%	1.5%
X: 2 000 001 – 5 000 000	0.0%	0.3%	0.1%	0.4%	0.1%	0.5%	0.1%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5.4: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	4 197	14	4 570	16	4 462	16	3 442	12
B: = 0	1 748	3	1 617	3	1 676	3	1 254	2
C: 1 – 20 000	29 704	82	26 469	76	22 963	68	16 826	51
D: 20 001 – 30 000	34 526	104	28 156	92	20 968	73	13 388	49
E: 30 001 – 40 000	37 979	121	37 784	120	34 780	113	23 478	81
F: 40 001 – 50 000	40 924	140	38 123	133	34 211	121	26 656	91
G: 50 001 – 60 000	51 969	168	44 803	156	38 991	144	28 991	106
H: 60 001 – 70 000	76 557	211	75 866	214	57 328	182	38 342	132
I: 70 001 – 80 000	87 955	238	77 972	228	77 960	226	59 519	175
J: 80 001 – 90 000	91 000	252	98 633	268	92 682	261	61 521	189
K: 90 000 – 100 000	88 284	253	90 797	264	89 191	260	82 212	227
L: 100 001 – 110 000	71 042	228	85 005	260	82 255	266	75 149	226
M: 110 001 – 120 000	60 098	206	66 731	229	76 684	255	69 982	227
N: 120 001 – 130 000	46 236	178	57 362	211	59 710	225	70 993	235
O: 130 001 – 140 000	37 000	159	46 148	189	55 297	215	54 390	205
P: 140 001 – 150 000	33 293	146	36 295	165	42 251	190	47 591	188
Q: 150 001 – 200 000	112 463	591	130 946	694	142 083	762	138 929	714
R: 200 001 – 300 000	105 726	741	124 253	891	147 082	1 084	182 571	1 563
S: 300 001 – 400 000	40 691	394	51 472	506	60 557	609	60 168	593
T: 400 001 – 500 000	18 041	215	23 339	291	28 556	366	29 340	364
U: 500 001 – 750 000	16 806	252	21 520	342	26 429	441	26 819	439
V: 750 001 – 1 000 000	5 528	103	6 931	140	8 437	183	8 576	184
W: 1 000 001 – 2 000 000	4 896	129	6 283	179	7 634	239	7 429	205
X: 2 000 001 – 5 000 000	1 114	58	1 476	74	1 879	100	1 720	91
Y: 5 000 001 +	172	22	161	20	266	32	221	34
<b>Total</b>	<b>1 097 949</b>	<b>5 008</b>	<b>1 182 712</b>	<b>5 761</b>	<b>1 214 332</b>	<b>6 435</b>	<b>1 129 507</b>	<b>6 382</b>

**Table 2.5.5: Individual taxpayers: Deductions - Current retirement annuity fund contributions (code 4006) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.4%	0.3%	0.4%	0.3%	0.4%	0.3%	0.3%	0.2%
B: = 0	0.2%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%
C: 1 – 20 000	2.7%	1.6%	2.2%	1.3%	1.9%	1.1%	1.5%	0.8%
D: 20 001 – 30 000	3.1%	2.1%	2.4%	1.6%	1.7%	1.1%	1.2%	0.8%
E: 30 001 – 40 000	3.5%	2.4%	3.2%	2.1%	2.9%	1.8%	2.1%	1.3%
F: 40 001 – 50 000	3.7%	2.8%	3.2%	2.3%	2.8%	1.9%	2.4%	1.4%
G: 50 001 – 60 000	4.7%	3.4%	3.8%	2.7%	3.2%	2.2%	2.6%	1.7%
H: 60 001 – 70 000	7.0%	4.2%	6.4%	3.7%	4.7%	2.8%	3.4%	2.1%
I: 70 001 – 80 000	8.0%	4.8%	6.6%	4.0%	6.4%	3.5%	5.3%	2.7%
J: 80 001 – 90 000	8.3%	5.0%	8.3%	4.7%	7.6%	4.1%	5.4%	3.0%
K: 90 000 – 100 000	8.0%	5.0%	7.7%	4.6%	7.3%	4.0%	7.3%	3.6%
L: 100 001 – 110 000	6.5%	4.5%	7.2%	4.5%	6.8%	4.1%	6.7%	3.5%
M: 110 001 – 120 000	5.5%	4.1%	5.6%	4.0%	6.3%	4.0%	6.2%	3.6%
N: 120 001 – 130 000	4.2%	3.6%	4.9%	3.7%	4.9%	3.5%	6.3%	3.7%
O: 130 001 – 140 000	3.4%	3.2%	3.9%	3.3%	4.6%	3.3%	4.8%	3.2%
P: 140 001 – 150 000	3.0%	2.9%	3.1%	2.9%	3.5%	3.0%	4.2%	2.9%
Q: 150 001 – 200 000	10.2%	11.8%	11.1%	12.0%	11.7%	11.8%	12.3%	11.2%
R: 200 001 – 300 000	9.6%	14.8%	10.5%	15.5%	12.1%	16.9%	16.2%	24.5%
S: 300 001 – 400 000	3.7%	7.9%	4.4%	8.8%	5.0%	9.5%	5.3%	9.3%
T: 400 001 – 500 000	1.6%	4.3%	2.0%	5.1%	2.4%	5.7%	2.6%	5.7%
U: 500 001 – 750 000	1.5%	5.0%	1.8%	5.9%	2.2%	6.9%	2.4%	6.9%
V: 750 001 – 1 000 000	0.5%	2.1%	0.6%	2.4%	0.7%	2.8%	0.8%	2.9%
W: 1 000 001 – 2 000 000	0.4%	2.6%	0.5%	3.1%	0.6%	3.7%	0.7%	3.2%
X: 2 000 001 – 5 000 000	0.1%	1.2%	0.1%	1.3%	0.2%	1.5%	0.2%	1.4%
Y: 5 000 001 +	0.0%	0.4%	0.0%	0.4%	0.0%	0.5%	0.0%	0.5%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table 2.5.6: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	32 015	590	35 919	735	37 663	813	30 079	651
B: = 0	79	1	72	2	204	4	56	1
C: 1 – 20 000	43 682	469	42 392	527	40 267	537	31 318	428
D: 20 001 – 30 000	54 183	462	43 096	459	35 056	426	25 414	327
E: 30 001 – 40 000	81 698	566	77 585	605	67 655	601	47 742	465
F: 40 001 – 50 000	85 475	610	81 167	650	73 862	645	60 967	529
G: 50 001 – 60 000	97 463	658	86 723	673	77 892	663	64 325	573
H: 60 001 – 70 000	114 474	663	116 912	754	97 824	743	72 179	606
I: 70 001 – 80 000	113 339	647	109 399	720	107 580	740	90 661	659
J: 80 001 – 90 000	100 172	564	113 580	681	111 930	747	85 146	628
K: 90 000 – 100 000	84 617	480	95 035	589	98 928	650	95 676	647
L: 100 001 – 110 000	62 726	393	82 021	503	87 220	575	78 651	554
M: 110 001 – 120 000	50 146	320	59 884	421	71 137	481	72 896	518
N: 120 001 – 130 000	37 435	258	47 780	346	55 717	418	64 352	435
O: 130 001 – 140 000	30 838	222	37 325	292	47 297	350	48 452	373
P: 140 001 – 150 000	27 082	191	30 367	250	36 241	294	38 919	304
Q: 150 001 – 200 000	81 802	604	100 132	831	114 271	991	115 272	1 007
R: 200 001 – 300 000	50 824	425	69 946	637	95 485	934	130 307	1 529
S: 300 001 – 400 000	10 527	120	16 222	186	21 906	252	22 677	248
T: 400 001 – 500 000	3 396	46	5 149	73	6 941	96	7 279	95
U: 500 001 – 750 000	2 363	39	3 554	60	4 697	82	4 571	75
V: 750 001 – 1 000 000	550	12	767	17	1 042	22	919	18
W: 1 000 001 – 2 000 000	380	10	487	13	559	16	548	15
X: 2 000 001 – 5 000 000	101	4	114	4	119	4	115	4
Y: 5 000 001 +	25	1	20	1	25	1	25	1
<b>Total</b>	<b>1 165 392</b>	<b>8 356</b>	<b>1 255 648</b>	<b>10 027</b>	<b>1 291 518</b>	<b>11 085</b>	<b>1 188 546</b>	<b>10 689</b>

**Table 2.5.7: Individual taxpayers: Deductions - Medical expenses (total) (code 4008) by taxable income group, 2003 – 2006**  
**[percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	2.7%	7.1%	2.9%	7.3%	2.9%	7.3%	2.5%	6.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	3.7%	5.6%	3.4%	5.3%	3.1%	4.8%	2.6%	4.0%
D: 20 001 – 30 000	4.6%	5.5%	3.4%	4.6%	2.7%	3.8%	2.1%	3.1%
E: 30 001 – 40 000	7.0%	6.8%	6.2%	6.0%	5.2%	5.4%	4.0%	4.4%
F: 40 001 – 50 000	7.3%	7.3%	6.5%	6.5%	5.7%	5.8%	5.1%	5.0%
G: 50 001 – 60 000	8.4%	7.9%	6.9%	6.7%	6.0%	6.0%	5.4%	5.4%
H: 60 001 – 70 000	9.8%	7.9%	9.3%	7.5%	7.6%	6.7%	6.1%	5.7%
I: 70 001 – 80 000	9.7%	7.7%	8.7%	7.2%	8.3%	6.7%	7.6%	6.2%
J: 80 001 – 90 000	8.6%	6.7%	9.0%	6.8%	8.7%	6.7%	7.2%	5.9%
K: 90 000 – 100 000	7.3%	5.7%	7.6%	5.9%	7.7%	5.9%	8.0%	6.1%
L: 100 001 – 110 000	5.4%	4.7%	6.5%	5.0%	6.8%	5.2%	6.6%	5.2%
M: 110 001 – 120 000	4.3%	3.8%	4.8%	4.2%	5.5%	4.3%	6.1%	4.8%
N: 120 001 – 130 000	3.2%	3.1%	3.8%	3.4%	4.3%	3.8%	5.4%	4.1%
O: 130 001 – 140 000	2.6%	2.7%	3.0%	2.9%	3.7%	3.2%	4.1%	3.5%
P: 140 001 – 150 000	2.3%	2.3%	2.4%	2.5%	2.8%	2.7%	3.3%	2.8%
Q: 150 001 – 200 000	7.0%	7.2%	8.0%	8.3%	8.8%	8.9%	9.7%	9.4%
R: 200 001 – 300 000	4.4%	5.1%	5.6%	6.4%	7.4%	8.4%	11.0%	14.3%
S: 300 001 – 400 000	0.9%	1.4%	1.3%	1.9%	1.7%	2.3%	1.9%	2.3%
T: 400 001 – 500 000	0.3%	0.5%	0.4%	0.7%	0.5%	0.9%	0.6%	0.9%
U: 500 001 – 750 000	0.2%	0.5%	0.3%	0.6%	0.4%	0.7%	0.4%	0.7%
V: 750 001 – 1 000 000	0.0%	0.1%	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%
W: 1 000 001 – 2 000 000	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
X: 2 000 001 – 5 000 000	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5.8: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	536	20	465	19	440	21	311	18
B: = 0	2	0	–	–	1	0	–	–
C: 1 – 20 000	715	15	513	12	420	11	273	8
D: 20 001 – 30 000	779	14	478	10	413	10	247	6
E: 30 001 – 40 000	898	16	629	13	559	12	400	10
F: 40 001 – 50 000	1 012	18	711	15	619	13	455	11
G: 50 001 – 60 000	1 003	18	778	15	716	15	497	11
H: 60 001 – 70 000	1 102	19	850	17	745	16	550	13
I: 70 001 – 80 000	1 138	18	807	15	751	15	612	14
J: 80 001 – 90 000	1 076	17	835	15	795	16	590	13
K: 90 000 – 100 000	1 010	16	780	15	770	15	605	12
L: 100 001 – 110 000	794	13	698	13	685	13	587	12
M: 110 001 – 120 000	676	12	603	12	550	11	545	11
N: 120 001 – 130 000	592	11	507	12	530	11	477	10
O: 130 001 – 140 000	493	10	446	9	458	10	391	9
P: 140 001 – 150 000	471	10	394	9	374	9	341	7
Q: 150 001 – 200 000	1 534	33	1 414	33	1 435	36	1 269	33
R: 200 001 – 300 000	1 500	36	1 434	37	1 587	44	1 818	60
S: 300 001 – 400 000	632	16	647	19	696	21	627	20
T: 400 001 – 500 000	279	9	281	9	379	13	346	12
U: 500 001 – 750 000	255	8	295	11	331	13	323	14
V: 750 001 – 1 000 000	86	3	116	6	130	5	120	5
W: 1 000 001 – 2 000 000	78	4	96	5	140	9	112	6
X: 2 000 001 – 5 000 000	23	1	25	1	34	2	22	2
Y: 5 000 001 +	3	0	5	0	5	0	1	1
<b>Total</b>	<b>16 687</b>	<b>338</b>	<b>13 807</b>	<b>323</b>	<b>13 563</b>	<b>342</b>	<b>11 519</b>	<b>317</b>

**Table 2.5.9: Individual taxpayers: Deductions - Medical expenses (disabled) (code 4009) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.2%	6.0%	3.4%	5.9%	3.2%	6.2%	2.7%	5.6%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	4.3%	4.5%	3.7%	3.9%	3.1%	3.2%	2.4%	2.6%
D: 20 001 – 30 000	4.7%	4.2%	3.5%	3.2%	3.0%	3.0%	2.1%	1.9%
E: 30 001 – 40 000	5.4%	4.6%	4.6%	3.9%	4.1%	3.6%	3.5%	3.2%
F: 40 001 – 50 000	6.1%	5.4%	5.1%	4.7%	4.6%	3.9%	3.9%	3.4%
G: 50 001 – 60 000	6.0%	5.3%	5.6%	4.6%	5.3%	4.3%	4.3%	3.4%
H: 60 001 – 70 000	6.6%	5.6%	6.2%	5.3%	5.5%	4.5%	4.8%	4.0%
I: 70 001 – 80 000	6.8%	5.4%	5.8%	4.7%	5.5%	4.5%	5.3%	4.5%
J: 80 001 – 90 000	6.4%	5.1%	6.0%	4.7%	5.9%	4.5%	5.1%	4.2%
K: 90 000 – 100 000	6.1%	4.8%	5.6%	4.7%	5.7%	4.4%	5.3%	3.9%
L: 100 001 – 110 000	4.8%	3.7%	5.1%	3.9%	5.1%	3.9%	5.1%	3.9%
M: 110 001 – 120 000	4.1%	3.5%	4.4%	3.6%	4.1%	3.2%	4.7%	3.4%
N: 120 001 – 130 000	3.5%	3.4%	3.7%	3.6%	3.9%	3.3%	4.1%	3.1%
O: 130 001 – 140 000	3.0%	2.9%	3.2%	2.9%	3.4%	2.8%	3.4%	2.7%
P: 140 001 – 150 000	2.8%	2.9%	2.9%	2.7%	2.8%	2.5%	3.0%	2.3%
Q: 150 001 – 200 000	9.2%	9.6%	10.2%	10.2%	10.6%	10.7%	11.0%	10.4%
R: 200 001 – 300 000	9.0%	10.6%	10.4%	11.4%	11.7%	12.9%	15.8%	18.8%
S: 300 001 – 400 000	3.8%	4.9%	4.7%	6.0%	5.1%	6.2%	5.4%	6.4%
T: 400 001 – 500 000	1.7%	2.8%	2.0%	2.8%	2.8%	3.8%	3.0%	3.8%
U: 500 001 – 750 000	1.5%	2.4%	2.1%	3.4%	2.4%	3.9%	2.8%	4.3%
V: 750 001 – 1 000 000	0.5%	1.0%	0.8%	1.7%	1.0%	1.5%	1.0%	1.6%
W: 1 000 001 – 2 000 000	0.5%	1.2%	0.7%	1.6%	1.0%	2.7%	1.0%	1.9%
X: 2 000 001 – 5 000 000	0.1%	0.4%	0.2%	0.4%	0.3%	0.5%	0.2%	0.5%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5.10: Individual taxpayers: Deductions - Travel expenses (fixed cost) (code 4014) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	1 098	37	1 123	39	910	33	464	13
B: = 0	43	1	27	1	35	1	21	1
C: 1 – 20 000	4 304	55	3 061	42	2 294	32	1 220	14
D: 20 001 – 30 000	8 129	136	5 713	101	3 549	61	1 464	23
E: 30 001 – 40 000	10 643	184	8 615	155	6 557	122	3 441	61
F: 40 001 – 50 000	14 086	259	11 426	214	8 574	164	4 626	81
G: 50 001 – 60 000	17 257	332	14 152	277	11 156	223	6 235	114
H: 60 001 – 70 000	19 673	389	16 902	347	13 292	275	8 037	154
I: 70 001 – 80 000	21 648	450	18 599	396	15 639	339	9 677	194
J: 80 001 – 90 000	22 459	497	19 801	445	16 623	378	10 867	227
K: 90 000 – 100 000	22 913	534	20 289	475	17 670	425	11 559	257
L: 100 001 – 110 000	23 250	569	20 826	517	17 979	452	12 513	287
M: 110 001 – 120 000	23 036	593	21 230	561	18 858	503	13 046	315
N: 120 001 – 130 000	21 931	583	20 979	574	18 978	529	13 608	343
O: 130 001 – 140 000	21 241	595	20 438	585	19 188	560	14 127	370
P: 140 001 – 150 000	20 653	600	19 947	595	18 569	555	14 432	397
Q: 150 001 – 200 000	86 473	2 742	88 869	2 891	85 850	2 822	68 838	2 041
R: 200 001 – 300 000	96 411	3 709	106 720	4 173	115 356	4 525	129 779	4 518
S: 300 001 – 400 000	39 565	1 763	50 426	2 326	57 475	2 701	56 200	2 275
T: 400 001 – 500 000	17 329	842	22 886	1 144	27 575	1 402	28 061	1 209
U: 500 001 – 750 000	15 563	813	20 435	1 112	25 131	1 405	25 490	1 176
V: 750 001 – 1 000 000	4 829	269	6 456	382	7 865	470	7 785	378
W: 1 000 001 – 2 000 000	4 271	254	5 705	361	6 737	430	6 735	333
X: 2 000 001 – 5 000 000	963	65	1 270	92	1 583	116	1 485	77
Y: 5 000 001 +	133	9	113	10	203	17	208	10
<b>Total</b>	<b>517 901</b>	<b>16 281</b>	<b>526 008</b>	<b>17 815</b>	<b>517 646</b>	<b>18 542</b>	<b>449 918</b>	<b>14 868</b>

**Table 2.5.11: Individual taxpayers: Deductions - Travel expenses (fixed cost) (code 4014) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.8%	0.3%	0.6%	0.2%	0.4%	0.2%	0.3%	0.1%
D: 20 001 – 30 000	1.6%	0.8%	1.1%	0.6%	0.7%	0.3%	0.3%	0.2%
E: 30 001 – 40 000	2.1%	1.1%	1.6%	0.9%	1.3%	0.7%	0.8%	0.4%
F: 40 001 – 50 000	2.7%	1.6%	2.2%	1.2%	1.7%	0.9%	1.0%	0.5%
G: 50 001 – 60 000	3.3%	2.0%	2.7%	1.6%	2.2%	1.2%	1.4%	0.8%
H: 60 001 – 70 000	3.8%	2.4%	3.2%	2.0%	2.6%	1.5%	1.8%	1.0%
I: 70 001 – 80 000	4.2%	2.8%	3.5%	2.2%	3.0%	1.8%	2.2%	1.3%
J: 80 001 – 90 000	4.3%	3.1%	3.8%	2.5%	3.2%	2.0%	2.4%	1.5%
K: 90 000 – 100 000	4.4%	3.3%	3.9%	2.7%	3.4%	2.3%	2.6%	1.7%
L: 100 001 – 110 000	4.5%	3.5%	4.0%	2.9%	3.5%	2.4%	2.8%	1.9%
M: 110 001 – 120 000	4.4%	3.6%	4.0%	3.2%	3.6%	2.7%	2.9%	2.1%
N: 120 001 – 130 000	4.2%	3.6%	4.0%	3.2%	3.7%	2.9%	3.0%	2.3%
O: 130 001 – 140 000	4.1%	3.7%	3.9%	3.3%	3.7%	3.0%	3.1%	2.5%
P: 140 001 – 150 000	4.0%	3.7%	3.8%	3.3%	3.6%	3.0%	3.2%	2.7%
Q: 150 001 – 200 000	16.7%	16.8%	16.9%	16.2%	16.6%	15.2%	15.3%	13.7%
R: 200 001 – 300 000	18.6%	22.8%	20.3%	23.4%	22.3%	24.4%	28.8%	30.4%
S: 300 001 – 400 000	7.6%	10.8%	9.6%	13.1%	11.1%	14.6%	12.5%	15.3%
T: 400 001 – 500 000	3.3%	5.2%	4.4%	6.4%	5.3%	7.6%	6.2%	8.1%
U: 500 001 – 750 000	3.0%	5.0%	3.9%	6.2%	4.9%	7.6%	5.7%	7.9%
V: 750 001 – 1 000 000	0.9%	1.7%	1.2%	2.1%	1.5%	2.5%	1.7%	2.5%
W: 1 000 001 – 2 000 000	0.8%	1.6%	1.1%	2.0%	1.3%	2.3%	1.5%	2.2%
X: 2 000 001 – 5 000 000	0.2%	0.4%	0.2%	0.5%	0.3%	0.6%	0.3%	0.5%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.5.12: Individual taxpayers: Deductions - Travel expenses (actual cost) (code 4015) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	620	17	522	15	471	14	400	12
B: = 0	21	0	7	0	17	0	5	0
C: 1 – 20 000	1 221	20	773	13	614	12	465	9
D: 20 001 – 30 000	1 190	20	681	12	523	10	386	8
E: 30 001 – 40 000	1 208	20	859	17	645	13	520	10
F: 40 001 – 50 000	1 166	21	893	17	653	14	512	10
G: 50 001 – 60 000	1 123	20	851	17	743	15	538	12
H: 60 001 – 70 000	1 048	22	849	16	642	14	470	10
I: 70 001 – 80 000	971	18	779	16	637	15	520	11
J: 80 001 – 90 000	891	19	712	16	580	13	509	12
K: 90 000 – 100 000	828	18	661	15	573	15	468	11
L: 100 001 – 110 000	796	19	632	15	537	13	411	10
M: 110 001 – 120 000	765	18	593	14	528	13	443	11
N: 120 001 – 130 000	654	16	585	15	473	12	396	10
O: 130 001 – 140 000	643	16	472	13	442	12	359	10
P: 140 001 – 150 000	552	15	435	11	409	11	349	9
Q: 150 001 – 200 000	2 114	62	1 759	49	1 643	49	1 493	45
R: 200 001 – 300 000	2 178	74	1 955	66	1 907	66	2 675	93
S: 300 001 – 400 000	853	33	811	33	802	34	800	33
T: 400 001 – 500 000	406	17	380	16	407	18	418	18
U: 500 001 – 750 000	374	17	373	18	353	17	365	18
V: 750 001 – 1 000 000	121	5	109	6	108	6	115	6
W: 1 000 001 – 2 000 000	93	5	86	5	101	5	90	5
X: 2 000 001 – 5 000 000	17	1	18	1	19	1	20	1
Y: 5 000 001 +	4	0	5	0	5	1	3	0
<b>Total</b>	<b>19 857</b>	<b>493</b>	<b>15 800</b>	<b>416</b>	<b>13 832</b>	<b>391</b>	<b>12 730</b>	<b>376</b>



**Table 2.5.13: Individual taxpayers: Deductions - Travel expenses (actual cost) (code 4015) by taxable income group, 2003 – 2006 [percentage of total]**

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	3.1%	3.4%	3.3%	3.7%	3.4%	3.5%	3.1%	3.3%
B: = 0	0.1%	0.1%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
C: 1 – 20 000	6.1%	4.1%	4.9%	3.1%	4.4%	3.0%	3.7%	2.4%
D: 20 001 – 30 000	6.0%	4.0%	4.3%	3.0%	3.8%	2.5%	3.0%	2.2%
E: 30 001 – 40 000	6.1%	4.2%	5.4%	4.0%	4.7%	3.3%	4.1%	2.7%
F: 40 001 – 50 000	5.9%	4.3%	5.7%	4.0%	4.7%	3.5%	4.0%	2.8%
G: 50 001 – 60 000	5.7%	4.1%	5.4%	4.1%	5.4%	3.9%	4.2%	3.3%
H: 60 001 – 70 000	5.3%	4.4%	5.4%	3.9%	4.6%	3.6%	3.7%	2.7%
I: 70 001 – 80 000	4.9%	3.7%	4.9%	3.8%	4.6%	3.9%	4.1%	3.1%
J: 80 001 – 90 000	4.5%	3.9%	4.5%	3.8%	4.2%	3.3%	4.0%	3.1%
K: 90 000 – 100 000	4.2%	3.7%	4.2%	3.6%	4.1%	3.8%	3.7%	2.8%
L: 100 001 – 110 000	4.0%	3.8%	4.0%	3.7%	3.9%	3.3%	3.2%	2.6%
M: 110 001 – 120 000	3.9%	3.7%	3.8%	3.5%	3.8%	3.3%	3.5%	2.9%
N: 120 001 – 130 000	3.3%	3.3%	3.7%	3.6%	3.4%	3.0%	3.1%	2.6%
O: 130 001 – 140 000	3.2%	3.3%	3.0%	3.1%	3.2%	3.0%	2.8%	2.6%
P: 140 001 – 150 000	2.8%	3.0%	2.8%	2.7%	3.0%	2.7%	2.7%	2.5%
Q: 150 001 – 200 000	10.6%	12.5%	11.1%	11.9%	11.9%	12.6%	11.7%	12.0%
R: 200 001 – 300 000	11.0%	14.9%	12.4%	15.9%	13.8%	17.0%	21.0%	24.7%
S: 300 001 – 400 000	4.3%	6.6%	5.1%	7.8%	5.8%	8.7%	6.3%	8.9%
T: 400 001 – 500 000	2.0%	3.5%	2.4%	3.8%	2.9%	4.6%	3.3%	4.9%
U: 500 001 – 750 000	1.9%	3.4%	2.4%	4.4%	2.6%	4.4%	2.9%	4.7%
V: 750 001 – 1 000 000	0.6%	1.1%	0.7%	1.3%	0.8%	1.5%	0.9%	1.7%
W: 1 000 001 – 2 000 000	0.5%	0.9%	0.5%	1.1%	0.7%	1.2%	0.7%	1.3%
X: 2 000 001 – 5 000 000	0.1%	0.2%	0.1%	0.2%	0.1%	0.2%	0.2%	0.2%
Y: 5 000 001 +	0.0%	0.0%	0.0%	0.1%	0.0%	0.1%	0.0%	0.0%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.5.14: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2003 - 2006

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	3 443	135	3 277	110	2 563	109	1 691	88
B: = 0	115	3	81	4	66	2	40	2
C: 1 - 20 000	6 780	89	5 183	84	4 076	81	2 539	62
D: 20 001 - 30 000	7 378	97	5 343	86	3 547	75	2 133	52
E: 30 001 - 40 000	7 744	106	6 359	115	5 059	102	3 181	72
F: 40 001 - 50 000	8 235	109	6 527	112	5 051	105	3 233	79
G: 50 001 - 60 000	7 888	116	6 543	118	5 052	113	3 486	84
H: 60 001 - 70 000	7 668	110	6 639	121	5 149	112	3 438	86
I: 70 001 - 80 000	7 782	113	6 691	122	5 263	117	3 636	88
J: 80 001 - 90 000	7 775	116	6 530	109	5 038	109	3 511	86
K: 90 000 - 100 000	7 387	110	6 463	120	4 953	104	3 566	90
L: 100 001 - 110 000	7 210	108	6 316	114	4 920	106	3 503	84
M: 110 001 - 120 000	6 884	103	5 822	110	4 776	108	3 468	87
N: 120 001 - 130 000	6 347	101	5 585	108	4 510	98	3 482	83
O: 130 001 - 140 000	6 059	101	5 308	104	4 367	106	3 292	85
P: 140 001 - 150 000	5 709	97	4 977	99	4 191	98	3 092	79
Q: 150 001 - 200 000	22 744	426	20 615	445	17 186	456	13 134	364
R: 200 001 - 300 000	25 050	633	23 813	657	22 361	735	25 154	1 006
S: 300 001 - 400 000	10 781	344	11 000	374	10 234	407	7 818	359
T: 400 001 - 500 000	5 186	209	5 394	221	5 146	255	4 003	222
U: 500 001 - 750 000	4 912	221	5 106	237	5 043	285	3 926	255
V: 750 001 - 1 000 000	1 704	82	1 809	98	1 754	122	1 223	91
W: 1 000 001 - 2 000 000	1 676	83	1 783	87	1 647	124	1 065	92
X: 2 000 001 - 5 000 000	475	29	459	26	453	20	267	20
Y: 5 000 001 +	68	12	60	8	81	9	43	2
<b>Total</b>	<b>177 000</b>	<b>3 654</b>	<b>157 683</b>	<b>3 789</b>	<b>132 486</b>	<b>3 961</b>	<b>103 924</b>	<b>3 618</b>

Table 2.5.15: Individual taxpayers: Deductions - Other (code 4016) by taxable income group, 2003 – 2006 [percentage of total]

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
Percentage of total	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed	Number of taxpayers	Allowed
A: < 0	1.9%	3.7%	2.1%	2.9%	1.9%	2.8%	1.6%	2.4%
B: = 0	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%	0.0%	0.1%
C: 1 – 20 000	3.8%	2.4%	3.3%	2.2%	3.1%	2.1%	2.4%	1.7%
D: 20 001 – 30 000	4.2%	2.7%	3.4%	2.3%	2.7%	1.9%	2.1%	1.4%
E: 30 001 – 40 000	4.4%	2.9%	4.0%	3.0%	3.8%	2.6%	3.1%	2.0%
F: 40 001 – 50 000	4.7%	3.0%	4.1%	3.0%	3.8%	2.7%	3.1%	2.2%
G: 50 001 – 60 000	4.5%	3.2%	4.1%	3.1%	3.8%	2.8%	3.4%	2.3%
H: 60 001 – 70 000	4.3%	3.0%	4.2%	3.2%	3.9%	2.8%	3.3%	2.4%
I: 70 001 – 80 000	4.4%	3.1%	4.2%	3.2%	4.0%	2.9%	3.5%	2.4%
J: 80 001 – 90 000	4.4%	3.2%	4.1%	2.9%	3.8%	2.8%	3.4%	2.4%
K: 90 000 – 100 000	4.2%	3.0%	4.1%	3.2%	3.7%	2.6%	3.4%	2.5%
L: 100 001 – 110 000	4.1%	3.0%	4.0%	3.0%	3.7%	2.7%	3.4%	2.3%
M: 110 001 – 120 000	3.9%	2.8%	3.7%	2.9%	3.6%	2.7%	3.3%	2.4%
N: 120 001 – 130 000	3.6%	2.8%	3.5%	2.8%	3.4%	2.5%	3.4%	2.3%
O: 130 001 – 140 000	3.4%	2.8%	3.4%	2.7%	3.3%	2.7%	3.2%	2.4%
P: 140 001 – 150 000	3.2%	2.7%	3.2%	2.6%	3.2%	2.5%	3.0%	2.2%
Q: 150 001 – 200 000	12.8%	11.7%	13.1%	11.7%	13.0%	11.5%	12.6%	10.1%
R: 200 001 – 300 000	14.2%	17.3%	15.1%	17.3%	16.9%	18.6%	24.2%	27.8%
S: 300 001 – 400 000	6.1%	9.4%	7.0%	9.9%	7.7%	10.3%	7.5%	9.9%
T: 400 001 – 500 000	2.9%	5.7%	3.4%	5.8%	3.9%	6.4%	3.9%	6.1%
U: 500 001 – 750 000	2.8%	6.0%	3.2%	6.2%	3.8%	7.2%	3.8%	7.1%
V: 750 001 – 1 000 000	1.0%	2.2%	1.1%	2.6%	1.3%	3.1%	1.2%	2.5%
W: 1 000 001 – 2 000 000	0.9%	2.3%	1.1%	2.3%	1.2%	3.1%	1.0%	2.5%
X: 2 000 001 – 5 000 000	0.3%	0.8%	0.3%	0.7%	0.3%	0.5%	0.3%	0.5%
Y: 5 000 001 +	0.0%	0.3%	0.0%	0.2%	0.1%	0.2%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

Table 2.6.1: Individual taxpayers: Fringe benefits, 2003 – 2006

Fringe benefit	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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)
3801 Acquisition of assets	20 036	216	26 933	245	30 476	255	27 171	238
3802 Right of use of motor vehicle	111 757	2 179	109 081	2 407	105 420	2 533	95 347	2 445
3803 Right of use of asset	6 168	17	6 209	22	6 923	34	6 952	17
3804 Meals and refreshments vouchers	9 906	9	15 883	15	17 928	19	15 867	17
3805 Free or cheap residential / holiday accommodation	101 818	737	101 911	900	103 694	978	97 447	956
3806 Free or cheap services	108 244	138	135 298	173	131 841	208	131 795	202
3807 Low or interest-free loans: house	104 621	311	114 846	315	86 139	185	78 052	159
3808 Payment of employees debt	57 399	467	91 449	497	123 082	592	147 170	615
3809 Bursaries and scholarships	10 003	61	10 710	62	10 760	60	9 933	59
3810 Medical aid paid on behalf of employee	492 339	2 240	520 996	2 514	502 709	2 651	489 886	2 600
Other	574	50	543	40	516	31	641	28
<b>Total</b>	<b>1 022 865</b>	<b>6 425</b>	<b>1 133 859</b>	<b>7 190</b>	<b>1 119 488</b>	<b>7 544</b>	<b>1 100 261</b>	<b>7 337</b>
<b>Percentage of total</b>								
3801 Acquisition of assets	2.0%	3.4%	2.4%	3.4%	2.7%	3.4%	2.5%	3.2%
3802 Right of use of motor vehicle	10.9%	33.9%	9.6%	33.5%	9.4%	33.6%	8.7%	33.3%
3803 Right of use of asset	0.6%	0.3%	0.5%	0.3%	0.6%	0.4%	0.6%	0.2%
3804 Meals and refreshments vouchers	1.0%	0.1%	1.4%	0.2%	1.6%	0.3%	1.4%	0.2%
3805 Free or cheap residential / holiday accommodation	10.0%	11.5%	9.0%	12.5%	9.3%	13.0%	8.9%	13.0%
3806 Free or cheap services	10.6%	2.1%	11.9%	2.4%	11.8%	2.8%	12.0%	2.8%
3807 Low or interest-free loans: house	10.2%	4.8%	10.1%	4.4%	7.7%	2.5%	7.1%	2.2%
3808 Payment of employees debt	5.6%	7.3%	8.1%	6.9%	11.0%	7.8%	13.4%	8.4%
3809 Bursaries and scholarships	1.0%	0.9%	0.9%	0.9%	1.0%	0.8%	0.9%	0.8%
3810 Medical aid paid on behalf of employee	48.1%	34.9%	45.9%	35.0%	44.9%	35.1%	44.5%	35.4%
Other	0.1%	0.8%	0.0%	0.6%	0.0%	0.4%	0.1%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.6.2: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	434	13	388	12	333	10	147	4
B: = 0	2	0	4	0	8	0	3	0
C: 1 – 20 000	630	5	495	5	392	3	237	2
D: 20 001 – 30 000	955	9	746	8	495	6	236	2
E: 30 001 – 40 000	1 148	13	841	10	790	10	472	6
F: 40 001 – 50 000	1 399	16	1 143	14	889	11	509	6
G: 50 001 – 60 000	1 751	19	1 292	16	1 054	14	633	9
H: 60 001 – 70 000	2 409	25	1 814	22	1 303	16	773	10
I: 70 001 – 80 000	3 130	34	2 387	27	1 778	23	1 069	14
J: 80 001 – 90 000	3 701	43	2 990	36	2 165	27	1 481	19
K: 90 000 – 100 000	4 219	51	3 482	44	2 602	34	1 788	23
L: 100 001 – 110 000	4 564	60	3 986	55	3 245	45	2 211	29
M: 110 001 – 120 000	4 809	65	4 200	62	3 580	53	2 560	37
N: 120 001 – 130 000	5 046	69	4 448	69	3 665	58	2 873	45
O: 130 001 – 140 000	5 247	79	4 559	73	3 840	63	2 957	49
P: 140 001 – 150 000	4 803	74	4 645	76	3 942	67	2 967	52
Q: 150 001 – 200 000	20 911	364	20 370	382	18 795	363	15 876	308
R: 200 001 – 300 000	22 855	477	24 471	561	26 677	635	30 161	797
S: 300 001 – 400 000	9 681	247	10 914	301	11 905	343	11 534	341
T: 400 001 – 500 000	4 575	136	5 299	172	6 038	200	5 956	202
U: 500 001 – 750 000	4 886	169	5 577	211	6 351	253	5 919	234
V: 750 001 – 1 000 000	1 898	73	2 086	90	2 278	105	2 255	105
W: 1 000 001 – 2 000 000	1 970	92	2 240	116	2 450	134	2 133	109
X: 2 000 001 – 5 000 000	620	36	621	40	724	50	527	35
Y: 5 000 001 +	114	8	83	6	121	10	70	7
<b>Total</b>	<b>111 757</b>	<b>2 179</b>	<b>109 081</b>	<b>2 407</b>	<b>105 420</b>	<b>2 533</b>	<b>95 347</b>	<b>2 445</b>

**Table 2.6.3: Individual taxpayers: Fringe benefits - Use of motor vehicle (code 3802) by taxable income group, 2003 – 2006**  
**[Percentage of total]**

Percentage of total	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.4%	0.6%	0.4%	0.5%	0.3%	0.4%	0.2%	0.2%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.2%	0.5%	0.2%	0.4%	0.1%	0.2%	0.1%
D: 20 001 – 30 000	0.9%	0.4%	0.7%	0.3%	0.5%	0.2%	0.2%	0.1%
E: 30 001 – 40 000	1.0%	0.6%	0.8%	0.4%	0.7%	0.4%	0.5%	0.3%
F: 40 001 – 50 000	1.3%	0.7%	1.0%	0.6%	0.8%	0.4%	0.5%	0.3%
G: 50 001 – 60 000	1.6%	0.9%	1.2%	0.7%	1.0%	0.6%	0.7%	0.3%
H: 60 001 – 70 000	2.2%	1.1%	1.7%	0.9%	1.2%	0.7%	0.8%	0.4%
I: 70 001 – 80 000	2.8%	1.5%	2.2%	1.1%	1.7%	0.9%	1.1%	0.6%
J: 80 001 – 90 000	3.3%	2.0%	2.7%	1.5%	2.1%	1.1%	1.6%	0.8%
K: 90 000 – 100 000	3.8%	2.4%	3.2%	1.8%	2.5%	1.3%	1.9%	0.9%
L: 100 001 – 110 000	4.1%	2.7%	3.7%	2.3%	3.1%	1.8%	2.3%	1.2%
M: 110 001 – 120 000	4.3%	3.0%	3.9%	2.6%	3.4%	2.1%	2.7%	1.5%
N: 120 001 – 130 000	4.5%	3.2%	4.1%	2.8%	3.5%	2.3%	3.0%	1.9%
O: 130 001 – 140 000	4.7%	3.6%	4.2%	3.0%	3.6%	2.5%	3.1%	2.0%
P: 140 001 – 150 000	4.3%	3.4%	4.3%	3.2%	3.7%	2.6%	3.1%	2.1%
Q: 150 001 – 200 000	18.7%	16.7%	18.7%	15.9%	17.8%	14.3%	16.7%	12.6%
R: 200 001 – 300 000	20.5%	21.9%	22.4%	23.3%	25.3%	25.1%	31.6%	32.6%
S: 300 001 – 400 000	8.7%	11.3%	10.0%	12.5%	11.3%	13.5%	12.1%	14.0%
T: 400 001 – 500 000	4.1%	6.3%	4.9%	7.1%	5.7%	7.9%	6.2%	8.3%
U: 500 001 – 750 000	4.4%	7.8%	5.1%	8.8%	6.0%	10.0%	6.2%	9.6%
V: 750 001 – 1 000 000	1.7%	3.4%	1.9%	3.8%	2.2%	4.2%	2.4%	4.3%
W: 1 000 001 – 2 000 000	1.8%	4.2%	2.1%	4.8%	2.3%	5.3%	2.2%	4.5%
X: 2 000 001 – 5 000 000	0.6%	1.7%	0.6%	1.7%	0.7%	2.0%	0.6%	1.4%
Y: 5 000 001 +	0.1%	0.4%	0.1%	0.3%	0.1%	0.4%	0.1%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.6.4: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	104	1	98	1	74	1	48	1
B: = 0	2	0	2	0	7	0	1	0
C: 1 – 20 000	331	1	364	1	290	1	215	0
D: 20 001 – 30 000	678	1	524	1	450	1	277	0
E: 30 001 – 40 000	2 074	4	1 616	3	1 144	3	600	2
F: 40 001 – 50 000	2 585	7	2 964	7	2 497	7	2 261	6
G: 50 001 – 60 000	3 430	11	3 462	13	3 135	12	2 771	9
H: 60 001 – 70 000	6 573	25	5 786	23	5 365	22	4 058	16
I: 70 001 – 80 000	7 081	34	7 298	37	6 919	35	5 991	31
J: 80 001 – 90 000	8 400	49	7 487	47	7 225	45	8 186	51
K: 90 000 – 100 000	9 661	60	7 617	53	7 662	53	5 916	41
L: 100 001 – 110 000	9 818	66	9 531	75	7 227	53	6 446	49
M: 110 001 – 120 000	8 158	55	7 776	64	9 302	77	5 628	44
N: 120 001 – 130 000	6 988	47	6 310	53	6 978	61	7 388	63
O: 130 001 – 140 000	5 287	38	5 739	50	5 995	53	7 238	69
P: 140 001 – 150 000	3 952	29	4 689	43	4 985	48	4 684	44
Q: 150 001 – 200 000	12 778	105	13 596	136	14 686	161	14 421	167
R: 200 001 – 300 000	9 053	93	10 563	125	12 927	168	14 063	198
S: 300 001 – 400 000	2 267	29	3 030	45	3 108	53	3 358	56
T: 400 001 – 500 000	883	14	1 253	21	1 368	25	1 510	27
U: 500 001 – 750 000	823	14	1 101	21	1 233	25	1 306	26
V: 750 001 – 1 000 000	330	9	436	16	471	16	494	15
W: 1 000 001 – 2 000 000	394	22	487	37	494	32	472	25
X: 2 000 001 – 5 000 000	149	21	169	28	139	22	104	12
Y: 5 000 001 +	19	4	13	3	13	3	11	2
<b>Total</b>	<b>101 818</b>	<b>737</b>	<b>101 911</b>	<b>900</b>	<b>103 694</b>	<b>978</b>	<b>97 447</b>	<b>956</b>

**Table 2.6.5: Individual taxpayers: Fringe benefits - Free or cheap residential / holiday accommodation (code 3805) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.0%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.3%	0.1%	0.4%	0.1%	0.3%	0.1%	0.2%	0.0%
D: 20 001 – 30 000	0.7%	0.2%	0.5%	0.1%	0.4%	0.1%	0.3%	0.1%
E: 30 001 – 40 000	2.0%	0.5%	1.6%	0.4%	1.1%	0.3%	0.6%	0.2%
F: 40 001 – 50 000	2.5%	0.9%	2.9%	0.8%	2.4%	0.7%	2.3%	0.6%
G: 50 001 – 60 000	3.4%	1.5%	3.4%	1.4%	3.0%	1.3%	2.8%	0.9%
H: 60 001 – 70 000	6.5%	3.4%	5.7%	2.6%	5.2%	2.3%	4.2%	1.7%
I: 70 001 – 80 000	7.0%	4.6%	7.2%	4.1%	6.7%	3.6%	6.1%	3.2%
J: 80 001 – 90 000	8.3%	6.6%	7.3%	5.2%	7.0%	4.6%	8.4%	5.4%
K: 90 000 – 100 000	9.5%	8.1%	7.5%	5.8%	7.4%	5.5%	6.1%	4.3%
L: 100 001 – 110 000	9.6%	9.0%	9.4%	8.3%	7.0%	5.4%	6.6%	5.2%
M: 110 001 – 120 000	8.0%	7.4%	7.6%	7.1%	9.0%	7.9%	5.8%	4.6%
N: 120 001 – 130 000	6.9%	6.4%	6.2%	5.9%	6.7%	6.2%	7.6%	6.6%
O: 130 001 – 140 000	5.2%	5.1%	5.6%	5.5%	5.8%	5.4%	7.4%	7.2%
P: 140 001 – 150 000	3.9%	3.9%	4.6%	4.7%	4.8%	4.9%	4.8%	4.6%
Q: 150 001 – 200 000	12.5%	14.3%	13.3%	15.1%	14.2%	16.5%	14.8%	17.5%
R: 200 001 – 300 000	8.9%	12.6%	10.4%	13.9%	12.5%	17.2%	14.4%	20.7%
S: 300 001 – 400 000	2.2%	3.9%	3.0%	5.0%	3.0%	5.4%	3.4%	5.9%
T: 400 001 – 500 000	0.9%	1.8%	1.2%	2.3%	1.3%	2.6%	1.5%	2.9%
U: 500 001 – 750 000	0.8%	1.9%	1.1%	2.3%	1.2%	2.6%	1.3%	2.7%
V: 750 001 – 1 000 000	0.3%	1.2%	0.4%	1.7%	0.5%	1.7%	0.5%	1.6%
W: 1 000 001 – 2 000 000	0.4%	2.9%	0.5%	4.2%	0.5%	3.3%	0.5%	2.6%
X: 2 000 001 – 5 000 000	0.1%	2.9%	0.2%	3.1%	0.1%	2.3%	0.1%	1.2%
Y: 5 000 001 +	0.0%	0.5%	0.0%	0.3%	0.0%	0.3%	0.0%	0.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>



**Table 2.6.6: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	4	0	3	0	3	0	4	0
B: = 0	–	–	1	0	–	–	1	0
C: 1 – 20 000	15	0	21	0	10	0	17	0
D: 20 001 – 30 000	31	0	27	0	18	0	17	0
E: 30 001 – 40 000	117	0	71	0	55	0	34	0
F: 40 001 – 50 000	325	1	304	0	273	0	122	0
G: 50 001 – 60 000	514	1	445	1	405	1	285	0
H: 60 001 – 70 000	788	2	753	1	749	1	541	1
I: 70 001 – 80 000	870	2	822	2	842	2	671	2
J: 80 001 – 90 000	783	2	797	2	782	2	691	2
K: 90 000 – 100 000	645	2	753	2	695	2	692	2
L: 100 001 – 110 000	511	2	581	2	599	2	587	2
M: 110 001 – 120 000	456	2	543	2	557	2	538	2
N: 120 001 – 130 000	449	2	414	2	432	2	443	2
O: 130 001 – 140 000	444	2	461	2	419	2	382	2
P: 140 001 – 150 000	344	2	408	2	426	2	355	2
Q: 150 001 – 200 000	1 424	9	1 619	10	1 531	9	1 451	9
R: 200 001 – 300 000	1 250	11	1 518	13	1 683	13	1 843	16
S: 300 001 – 400 000	450	4	516	5	576	6	562	6
T: 400 001 – 500 000	215	3	265	4	288	4	262	3
U: 500 001 – 750 000	190	3	212	3	248	4	265	4
V: 750 001 – 1 000 000	73	2	66	1	89	1	84	1
W: 1 000 001 – 2 000 000	67	2	73	2	56	1	70	1
X: 2 000 001 – 5 000 000	29	5	29	3	21	1	12	0
Y: 5 000 001 +	9	1	8	2	3	0	4	0
<b>Total</b>	<b>10 003</b>	<b>61</b>	<b>10 710</b>	<b>62</b>	<b>10 760</b>	<b>60</b>	<b>9 933</b>	<b>59</b>

**Table 2.6.7: Individual taxpayers: Fringe benefits - Bursaries and scholarships (code 3809) by taxable income group, 2003 – 2006 [percentage of total]**

Percentage of total	2003 [95.1% assessed]	2004 [92.3% assessed]	2005 [87.0% assessed]	2006 [71.0% assessed]
	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.0%	0.0%	0.0%	0.0%
B: = 0	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.1%	0.1%	0.1%	0.1%
D: 20 001 – 30 000	0.3%	0.1%	0.2%	0.2%
E: 30 001 – 40 000	1.2%	0.3%	0.7%	0.2%
F: 40 001 – 50 000	3.2%	0.9%	2.8%	0.3%
G: 50 001 – 60 000	5.1%	1.4%	4.2%	0.6%
H: 60 001 – 70 000	7.9%	2.7%	7.0%	1.5%
I: 70 001 – 80 000	8.7%	3.5%	7.7%	2.9%
J: 80 001 – 90 000	7.8%	3.8%	7.4%	3.3%
K: 90 000 – 100 000	6.4%	3.7%	7.0%	3.8%
L: 100 001 – 110 000	5.1%	3.3%	5.4%	3.9%
M: 110 001 – 120 000	4.6%	3.4%	5.1%	3.9%
N: 120 001 – 130 000	4.5%	3.4%	3.9%	3.1%
O: 130 001 – 140 000	4.4%	3.4%	4.3%	3.2%
P: 140 001 – 150 000	3.4%	2.9%	3.8%	3.4%
Q: 150 001 – 200 000	14.2%	15.5%	15.1%	3.8%
R: 200 001 – 300 000	12.5%	18.2%	14.2%	3.6%
S: 300 001 – 400 000	4.5%	7.0%	4.8%	3.9%
T: 400 001 – 500 000	2.1%	4.3%	2.5%	4.0%
U: 500 001 – 750 000	1.9%	4.7%	2.0%	4.0%
V: 750 001 – 1 000 000	0.7%	2.5%	0.6%	3.8%
W: 1 000 001 – 2 000 000	0.7%	3.9%	0.7%	3.6%
X: 2 000 001 – 5 000 000	0.3%	8.9%	0.3%	3.1%
Y: 5 000 001 +	0.1%	2.3%	0.1%	2.9%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Table 2.6.8: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2003 – 2006**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% 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	642	3	580	3	556	3	318	2
B: = 0	12	0	17	0	31	0	21	0
C: 1 – 20 000	2 967	4	2 433	4	2 320	3	1 709	2
D: 20 001 – 30 000	3 792	9	2 707	7	2 148	5	1 387	3
E: 30 001 – 40 000	7 358	17	5 937	13	3 989	10	2 628	6
F: 40 001 – 50 000	12 084	32	10 218	25	6 824	18	4 924	14
G: 50 001 – 60 000	16 278	49	15 627	47	12 218	41	8 140	24
H: 60 001 – 70 000	23 975	79	24 755	84	23 865	91	15 598	53
I: 70 001 – 80 000	30 127	107	27 937	99	24 092	94	25 405	101
J: 80 001 – 90 000	36 426	127	33 033	122	27 122	104	21 883	88
K: 90 000 – 100 000	48 995	166	41 828	140	29 712	115	22 804	92
L: 100 001 – 110 000	37 013	139	49 147	163	42 663	137	24 679	99
M: 110 001 – 120 000	29 799	116	31 954	124	39 227	146	32 409	103
N: 120 001 – 130 000	23 597	100	24 973	107	25 573	112	39 302	130
O: 130 001 – 140 000	19 256	88	21 449	99	20 832	102	25 486	109
P: 140 001 – 150 000	16 667	79	18 604	90	17 831	93	19 405	92
Q: 150 001 – 200 000	61 934	322	68 285	371	66 908	388	68 144	380
R: 200 001 – 300 000	61 737	367	70 193	444	76 532	502	93 234	616
S: 300 001 – 400 000	25 737	174	30 215	219	32 862	252	33 702	253
T: 400 001 – 500 000	12 254	89	14 764	117	16 781	140	17 410	142
U: 500 001 – 750 000	12 051	92	14 573	124	17 018	156	17 637	157
V: 750 001 – 1 000 000	4 302	35	5 336	49	5 980	58	6 210	60
W: 1 000 001 – 2 000 000	4 118	35	5 116	50	5 832	60	5 875	59
X: 2 000 001 – 5 000 000	1 035	9	1 172	12	1 548	16	1 373	15
Y: 5 000 001 +	183	2	143	2	245	3	203	2
<b>Total</b>	<b>492 339</b>	<b>2 240</b>	<b>520 996</b>	<b>2 514</b>	<b>502 709</b>	<b>2 651</b>	<b>489 886</b>	<b>2 600</b>

**Table 2.6.9: Individual taxpayers: Fringe benefits - Medical aid paid on behalf of employee (code 3810) by taxable income group, 2003 – 2006 [percentage of total]**

Taxable income group	2003 [95.1% assessed]		2004 [92.3% assessed]		2005 [87.0% assessed]		2006 [71.0% assessed]	
	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage	Number of taxpayers	Percentage
A: < 0	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
B: = 0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
C: 1 – 20 000	0.6%	0.2%	0.5%	0.2%	0.5%	0.1%	0.3%	0.1%
D: 20 001 – 30 000	0.8%	0.4%	0.5%	0.3%	0.4%	0.2%	0.3%	0.1%
E: 30 001 – 40 000	1.5%	0.7%	1.1%	0.5%	0.8%	0.4%	0.5%	0.2%
F: 40 001 – 50 000	2.5%	1.4%	2.0%	1.0%	1.4%	0.7%	1.0%	0.5%
G: 50 001 – 60 000	3.3%	2.2%	3.0%	1.9%	2.4%	1.6%	1.7%	0.9%
H: 60 001 – 70 000	4.9%	3.5%	4.8%	3.3%	4.7%	3.4%	3.2%	2.0%
I: 70 001 – 80 000	6.1%	4.8%	5.4%	3.9%	4.8%	3.6%	5.2%	3.9%
J: 80 001 – 90 000	7.4%	5.7%	6.3%	4.9%	5.4%	3.9%	4.5%	3.4%
K: 90 000 – 100 000	10.0%	7.4%	8.0%	5.6%	5.9%	4.4%	4.7%	3.5%
L: 100 001 – 110 000	7.5%	6.2%	9.4%	6.5%	8.5%	5.2%	5.0%	3.8%
M: 110 001 – 120 000	6.1%	5.2%	6.1%	5.0%	7.8%	5.5%	6.6%	4.0%
N: 120 001 – 130 000	4.8%	4.5%	4.8%	4.2%	5.1%	4.2%	8.0%	5.0%
O: 130 001 – 140 000	3.9%	3.9%	4.1%	3.9%	4.1%	3.8%	5.2%	4.2%
P: 140 001 – 150 000	3.4%	3.5%	3.6%	3.6%	3.5%	3.5%	4.0%	3.5%
Q: 150 001 – 200 000	12.6%	14.4%	13.1%	14.7%	13.3%	14.6%	13.9%	14.6%
R: 200 001 – 300 000	12.5%	16.4%	13.5%	17.6%	15.2%	18.9%	19.0%	23.7%
S: 300 001 – 400 000	5.2%	7.8%	5.8%	8.7%	6.5%	9.5%	6.9%	9.7%
T: 400 001 – 500 000	2.5%	4.0%	2.8%	4.6%	3.3%	5.3%	3.6%	5.5%
U: 500 001 – 750 000	2.4%	4.1%	2.8%	4.9%	3.4%	5.9%	3.6%	6.0%
V: 750 001 – 1 000 000	0.9%	1.6%	1.0%	1.9%	1.2%	2.2%	1.3%	2.3%
W: 1 000 001 – 2 000 000	0.8%	1.5%	1.0%	2.0%	1.2%	2.3%	1.2%	2.3%
X: 2 000 001 – 5 000 000	0.2%	0.4%	0.2%	0.5%	0.3%	0.6%	0.3%	0.6%
Y: 5 000 001 +	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%	0.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>