

QUESTION 2

This is an extract from the information that was provided to Ms Marita Snyman, the taxpayer who earned a monthly salary in 2023/24. The information explains how to work out how much tax he had to pay on her income. Note that there are seven different 'tax brackets' where different tax rates are applied.

TABLE 2: INCOME TAX RATES FOR THE 2023/2024 TAX YEAR.

Taxable Income(R)	Rates of tax (R)		
1 - 237 000	18% of taxable income		
237 001 – 370 500	42 678 + 26% of taxable income above 237 000		
370 501 – 512 800	77 362 + 31% of taxable income above 370 500		
512 801 – 673 000	121 475 + 36% of taxable income above 512 800		
673 001 – 857 900	179 147 + 39% of taxable income above 673 000		
857 901 – 1 817 000	251 258 + 41% of taxable income above 857 900		
1 817 001 and above	644 489 + 45% of taxable income above 1 817 000		
Age category	REBATES	Threshold	
Primary	17 235	95 750	
Secondary (65 and older)	9 444	148 217	
Tertiary (75 and older)	3 145	165 689	

[source: www.SARS.gov.za]

Use the information above to answer the questions that follow.

- 2.1 Explain the difference between Monthly Salary and Annual Salary. (4)
- 2.2 Write down two Non-Taxable incomes for the Personal Income Tax. (4)
- 2.3 Write down the formula on how to calculate the Taxable Income. (2)

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