

MONTHLY DEDUCTION TABLES

Remuneration			Annual Equivalent	Tax		
				Under 65	65 - 74	Over 75
R 0	-	R 4,979	R 59,748	R 0	R 0	R 0
R 4,980	-	R 4,985	R 59,790	R 0	R 0	R 0
R 4,985	-	R 4,991	R 59,832	R 0	R 0	R 0
R 4,992	-	R 4,997	R 59,874	R 0	R 0	R 0
R 4,998	-	R 5,003	R 60,005	R 0	R 0	R 0
R 5,004	-	R 5,009	R 60,078	R 0	R 0	R 0
R 5,010	-	R 5,015	R 60,150	R 0	R 0	R 0
R 5,016	-	R 5,021	R 60,222	R 0	R 0	R 0
R 5,022	-	R 5,027	R 60,294	R 0	R 0	R 0
R 5,028	-	R 5,033	R 60,366	R 0	R 0	R 0
R 5,034	-	R 5,039	R 60,438	R 0	R 0	R 0
R 5,040	-	R 5,045	R 60,510	R 0	R 0	R 0
R 5,046	-	R 5,051	R 60,582	R 0	R 0	R 0
R 5,052	-	R 5,057	R 60,654	R 0	R 0	R 0
R 5,058	-	R 5,063	R 60,726	R 0	R 0	R 0
R 5,064	-	R 5,069	R 60,798	R 0	R 0	R 0
R 5,070	-	R 5,075	R 60,870	R 0	R 0	R 0
R 5,076	-	R 5,081	R 60,942	R 0	R 0	R 0
R 5,082	-	R 5,087	R 61,014	R 0	R 0	R 0
R 5,088	-	R 5,093	R 61,086	R 0	R 0	R 0
R 5,094	-	R 5,099	R 61,158	R 0	R 0	R 0
R 5,100	-	R 5,105	R 61,230	R 0	R 0	R 0
R 5,106	-	R 5,111	R 61,302	R 0	R 0	R 0
R 5,112	-	R 5,117	R 61,374	R 0	R 0	R 0
R 5,118	-	R 5,123	R 61,446	R 0	R 0	R 0
R 5,124	-	R 5,129	R 61,518	R 0	R 0	R 0
R 5,130	-	R 5,135	R 61,590	R 0	R 0	R 0
R 5,136	-	R 5,141	R 61,662	R 0	R 0	R 0
R 5,142	-	R 5,147	R 61,734	R 0	R 0	R 0
R 5,148	-	R 5,153	R 61,806	R 0	R 0	R 0
R 5,154	-	R 5,159	R 61,878	R 0	R 0	R 0
R 5,160	-	R 5,165	R 61,950	R 0	R 0	R 0
R 5,166	-	R 5,171	R 62,022	R 0	R 0	R 0
R 5,172	-	R 5,177	R 62,094	R 0	R 0	R 0
R 5,178	-	R 5,183	R 62,166	R 0	R 0	R 0
R 5,184	-	R 5,189	R 62,238	R 0	R 0	R 0
R 5,190	-	R 5,195	R 62,310	R 0	R 0	R 0
R 5,196	-	R 5,201	R 62,382	R 0	R 0	R 0
R 5,202	-	R 5,207	R 62,454	R 0	R 0	R 0
R 5,208	-	R 5,213	R 62,526	R 0	R 0	R 0
R 5,214	-	R 5,219	R 62,598	R 0	R 0	R 0
R 5,220	-	R 5,225	R 62,670	R 0	R 0	R 0
R 5,226	-	R 5,231	R 62,742	R 0	R 0	R 0
R 5,232	-	R 5,237	R 62,814	R 0	R 0	R 0
R 5,238	-	R 5,243	R 62,886	R 0	R 0	R 0
R 5,244	-	R 5,249	R 62,958	R 0	R 0	R 0
R 5,250	-	R 5,255	R 63,030	R 0	R 0	R 0
R 5,256	-	R 5,261	R 63,102	R 0	R 0	R 0
R 5,262	-	R 5,267	R 63,174	R 0	R 0	R 0
R 5,268	-	R 5,273	R 63,246	R 0	R 0	R 0

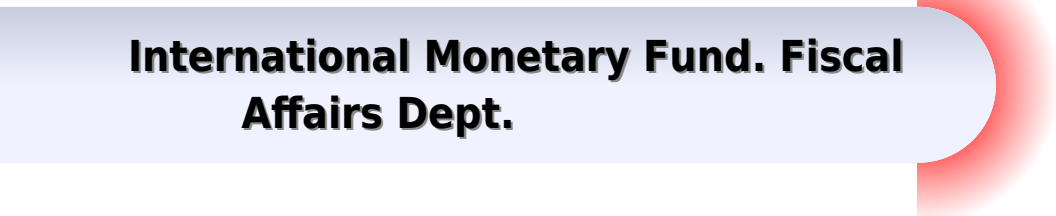
R 0 - R 5,573

Remuneration			Annual Equivalent	Tax		
				Under 65	65 - 74	Over 75
R 5,274	-	R 5,279	R 63,318	R 0	R 0	R 0
R 5,280	-	R 5,285	R 63,390	R 0	R 0	R 0
R 5,286	-	R 5,291	R 63,462	R 0	R 0	R 0
R 5,292	-	R 5,297	R 63,534	R 0	R 0	R 0
R 5,298	-	R 5,303	R 63,606	R 0	R 0	R 0
R 5,304	-	R 5,309	R 63,678	R 0	R 0	R 0
R 5,310	-	R 5,315	R 63,750	R 0	R 0	R 0
R 5,316	-	R 5,321	R 63,822	R 0	R 0	R 0
R 5,322	-	R 5,327	R 63,894	R 0	R 0	R 0
R 5,328	-	R 5,333	R 63,966	R 0	R 0	R 0
R 5,334	-	R 5,339	R 64,038	R 0	R 0	R 0
R 5,340	-	R 5,345	R 64,110	R 0	R 0	R 0
R 5,346	-	R 5,351	R 64,182	R 0	R 0	R 0
R 5,352	-	R 5,357	R 64,254	R 0	R 0	R 0
R 5,358	-	R 5,363	R 64,326	R 0	R 0	R 0
R 5,364	-	R 5,369	R 64,398	R 0	R 0	R 0
R 5,370	-	R 5,375	R 64,470	R 0	R 0	R 0
R 5,376	-	R 5,381	R 64,542	R 0	R 0	R 0
R 5,382	-	R 5,387	R 64,614	R 0	R 0	R 0
R 5,388	-	R 5,393	R 64,686	R 0	R 0	R 0
R 5,394	-	R 5,399	R 64,758	R 0	R 0	R 0
R 5,400	-	R 5,405	R 64,830	R 0	R 0	R 0
R 5,406	-	R 5,411	R 64,902	R 0	R 0	R 0
R 5,412	-	R 5,417	R 64,974	R 0	R 0	R 0
R 5,418	-	R 5,423	R 65,046	R 0	R 0	R 0
R 5,424	-	R 5,429	R 65,118	R 0	R 0	R 0
R 5,430	-	R 5,435	R 65,190	R 0	R 0	R 0
R 5,436	-	R 5,441	R 65,262	R 0	R 0	R 0
R 5,442	-	R 5,447	R 65,334	R 0	R 0	R 0
R 5,448	-	R 5,453	R 65,406	R 0	R 0	R 0
R 5,454	-	R 5,459	R 65,478	R 0	R 0	R 0
R 5,460	-	R 5,465	R 65,550	R 0	R 0	R 0
R 5,466	-	R 5,471	R 65,622	R 0	R 0	R 0
R 5,472	-	R 5,477	R 65,694	R 0	R 0	R 0
R 5,478	-	R 5,483	R 65,766	R 0	R 0	R 0
R 5,484	-	R 5,489	R 65,838	R 0	R 0	R 0
R 5,490	-	R 5,495	R 65,910	R 0	R 0	R 0
R 5,496	-	R 5,501	R 65,982	R 0	R 0	R 0
R 5,502	-	R 5,507	R 66,054	R 0	R 0	R 0
R 5,508	-	R 5,513	R 66,126	R 0	R 0	R 0
R 5,514	-	R 5,519	R 66,198	R 0	R 0	R 0
R 5,520	-	R 5,525	R 66,270	R 0	R 0	R 0
R 5,526	-	R 5,531	R 66,342	R 0	R 0	R 0
R 5,532	-	R 5,537	R 66,414	R 0	R 0	R 0
R 5,538	-	R 5,543	R 66,486	R 0	R 0	R 0
R 5,544	-	R 5,549	R 66,558	R 0	R 0	R 0
R 5,550	-	R 5,555	R 66,630	R 0	R 0	R 0
R 5,556	-	R 5,561	R 66,702	R 0	R 0	R 0
R 5,562	-	R 5,567	R 66,774	R 0	R 0	R 0
R 5,568	-	R 5,573	R 66,846	R 0	R 0	R 0

TABLE C

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**International Monetary Fund. Fiscal
Affairs Dept.**



2014 Monthly Tax Deduction Table Sars:

South Africa International Monetary Fund. Fiscal Affairs Dept.,2015-07-10 This Technical Assistance Report discusses the results of applying the value added tax VAT gap estimation methodology of the Revenue Administration Gap Analysis Program RA GAP to South Africa for the period 2007 12 It is found that the compliance gap is estimated to be between 5 percent and 10 percent of potential VAT revenues during the period 2007 12 and peaking in 2008 and 2009 The estimated compliance gap for VAT in South Africa between 2007 and 2012 is hump shaped The results also reveal that the level of the VAT policy gap in South Africa is low by international standards owing to its simple VAT policy structure *Ernst & Young Tax Guide 2014* Ernst & Young LLP,2013-11-06 File your taxes with the help of an authoritative leader in the field If you wish to personally prepare your 2013 federal tax return but seek the guidance of a trusted name in this field look no further than the Ernst Young Tax Guide 2014 Drawing from the tax experience and knowledge base of Ernst Young professionals this reliable resource not only covers how to file your federal income tax return but also provides valuable insights on how to avoid common errors and maximize your federal tax deductions Designed in a straightforward and accessible style the Ernst Young Tax Guide 2014 contains essential information that will help you save time and money as you prepare your 2013 federal tax return Throughout the book you ll find hundreds of examples illustrating how tax laws work as well as sample tax forms and schedules to show you how to fill out your return line by line Includes 50 of the most commonly overlooked deductions to take into account when preparing your return Provides specific solutions in its special contents index for taxpayers in particular circumstances including families homeowners investors entrepreneurs senior citizens and military personnel Contains an individual tax organizer 2014 tax calendar and a summary of expiring provisions Provides checklists of key 2013 tax breaks and deductions you may be eligible to use Comprehensive yet direct the Ernst Young Tax Guide 2014 has everything you ll need to personally prepare your 2013 federal tax return **Monthly Catalog of United States Government Publications** ,2004 **The Complete Guide to Executive Compensation 3/E** Bruce R. Ellic,2014-01-17 The definitive guide for anyone involved in designing and approving executive salaries revised for new laws and attitudes about salaries and performance The Complete Guide to Executive Compensation Third Edition helps you evaluate your company s culture organization and strategy to create the best compensation package for the organization s interest It contains new strategies based on recent changes regarding venture capitalism boards of director s core responsibilities changes in director s pay shifts in stakeholder power and laws like the Dodd Frank Wall Street Reform and Consumer Protection Act and healthcare reform Bruce R Ellic served at Pfizer Inc for over 35 years and spent his last 25 years as secretary of the Board of Directors Executive Compensation Committee He has received the Lifetime Achievement Awards from the Society of Human Resource Management and WorlдатWork Ellic was elected to the National Academy of Human Resources in 1993 and served as a fellow of the Employee Benefit Research Institute and the Wharton Aresty Institute

Mandated Benefits Balser Group, 2013-12-17 Mandated Benefits 2014 Compliance Guide is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers, benefits specialists and company executives in all industries. Mandated Benefits 2014 Compliance Guide includes in-depth coverage of these and other major federal regulations: Patient Protection and Affordable Care Act (PPACA), Health Information Technology for Economic and Clinical Health (HITECH) Act, Mental Health Parity and Addiction Equity Act, MHPAEA, Genetic Information Nondiscrimination Act (GINA), Americans with Disabilities Act (ADA), Employee Retirement Income Security Act (ERISA), Health Insurance Portability and Accountability Act (HIPAA), Heroes Earnings Assistance and Relief Tax Act (HEART) Act, Consolidated Omnibus Budget Reconciliation Act (COBRA). Mandated Benefits 2014 Compliance Guide helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation. It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems. Throughout the Guide are numerous exhibits, useful checklists and forms, and do's and don'ts. A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company's level of regulatory compliance. The Mandated Benefits 2014 Compliance Guide has been updated to include:

- Updated best practices for organizing the human resources department
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- New regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act (PPACA)
- New information on de-identified protected health information (PHI) and the effect of the omnibus final rules on business associates and notification requirements in case of a breach of PHI
- Information on the revised model election notice as required under PPACA
- A completely revised section on the final rules implementing HIPAA's nondiscrimination requirements for wellness programs
- Updated information on providing employee benefits to legally married same-sex couples based on the Supreme Court's decision in *United States v. Windsor*
- A new section on the ADA's direct threat provisions
- Updated information on caregiver leave under military family leave and survey data regarding the FMLA's impact
- Updated information on completing the newest Form I-9 and the E-Verify system
- The OFCCP's final rules for developing and implementing AAPs for veterans and individuals with disabilities
- New policy directive for compensation compliance evaluations
- A new section on bring your own device to work and its impact on employee privacy
- Information on the final rule revising the hazard communication standard and the requirements for safety data sheets which will replace material safety data sheets
- New information on medical marijuana in the workplace

The Compensation Committee Handbook James F. Reda, Stewart Reifler, Michael L. Stevens, 2014-04-21 New and updated information on the laws and regulations affecting executive compensation. Now in a thoroughly updated Fourth Edition, *The Compensation Committee Handbook* provides a comprehensive review of the complex issues challenging compensation committees that face revised executive compensation

disclosure regulations issued by the SEC as well as GAAP and IFRS rulings and trends This new and updated edition addresses a full range of functional issues facing compensation committees including organizing planning and best practices tips Looks at the latest regulations impacting executive compensation including new regulations issued by the SEC as well as GAAP and IFRS rulings and trends Covers the selection and training of compensation committee members Explores how to make compensation committees a performance driver for a company Guides documentation requirements and timing issues The Compensation Committee Handbook Fourth Edition will help all compensation committee members and interested professionals succeed in melding highly complex technical information and concepts with both corporate governance principles and sound business judgment

Understanding Criminal Justice in Hong Kong Eric Wing Hong Chui,T. Wing Lo,2016-09-13 In recent years law crime and justice have become increasingly politicised in Hong Kong Understanding Criminal Justice in Hong Kong 2nd Edition offers a detailed and comprehensive overview of and introduction to the criminal justice system in Hong Kong building upon recent events and controversies This book provides a much needed overview of the criminal justice system in Hong Kong including new chapters on criminological research methods defining crime fear of crime the criminal court system police power and discretion and plea bargaining This revised and expanded second edition Outlines the basic concepts of criminal law in Hong Kong Analyses the process of the criminal justice system ranging from the reporting of a crime through to the correctional system Examines how criminal justice personnel work in practice and how they deal with the offenders and victims during the criminal justice process Invites readers to consider arguments and debates that surround the controversial issues in the Hong Kong criminal justice system This book is a comprehensive resource for students studying this subject as part of a wider course in criminal justice police studies law or social work and for practitioners working in Hong Kong in the police prisons probation voluntary agencies and other criminal justice personnel Text features include review questions lists of cases cited and useful websites

The Economic Roots of the Umbrella Movement in Hong Kong Louis Augustin-Jean,Anthea Cheung,2018-02-15 In the autumn of 2014 thousands of people young and educated in their majority occupied the chief business district and seat of the government in Hong Kong The protest known as the Umbrella Movement called for genuine democracy as well as a fairer social and economic system The book aims to provide a dynamic framework to explain why socioeconomic forces converged to produce such a situation Examining increasing inequality rising prices and stagnating incomes it stresses the role of economic and social factors as opposed to the domestic political and constitutional issues often assumed to be the root cause behind the protests It first argues that globalization and the increasing influence of China s economy in Hong Kong has weighted on salaries Second it shows that the oligopolistic nature of the local economy has generated rents which have reinforced inequality The book demonstrates that the younger generation which is still finding its place in society has been particularly affected by these phenomena especially with social mobility at a low point Offering a new approach to studying the Umbrella Movement this

book will appeal to students and scholars interested in Hong Kong's political landscape as well Chinese politics more broadly

Mandated Benefits Compliance Guide 2015 Balser Group, 2014-12-01 Mandated Benefits 2015 Compliance Guide is a comprehensive and practical reference manual covering key federal regulatory issues that must be addressed by human resources managers, benefits specialists and company executives in all industries. Mandated Benefits 2015 Compliance Guide includes in-depth coverage of these and other major federal regulations: Patient Protection and Affordable Care Act (PPACA), Health Information Technology for Economic and Clinical Health (HITECH) Act, Mental Health Parity and Addiction Equity Act, MHPAEA, Genetic Information Nondiscrimination Act (GINA), Americans with Disabilities Act (ADA), Employee Retirement Income Security Act (ERISA), Health Insurance Portability and Accountability Act (HIPAA), Heroes Earnings Assistance and Relief Tax Act (HEART) Act, Consolidated Omnibus Budget Reconciliation Act (COBRA). Mandated Benefits 2015 Compliance Guide helps take the guesswork out of managing employee benefits and human resources by clearly and concisely describing the essential requirements and administrative processes necessary to comply with each regulation. It offers suggestions for protecting employers against the most common litigation threats and recommendations for handling various types of employee problems. Throughout the Guide are numerous exhibits, useful checklists and forms, and do's and don'ts. A list of HR audit questions at the beginning of each chapter serves as an aid in evaluating your company's level of regulatory compliance. Mandated Benefits 2015 Compliance Guide has been updated to include: The Dodd-Frank Act creating an ethics training program and practices and trends; Information on payroll cards and Federal Insurance Contributions Act (FICA) tip credit; New regulations and guidelines for health care reform as mandated by the Patient Protection and Affordable Care Act (PPACA); Updated requirements for certificates of creditable coverage; excepted benefits under the Health Insurance Portability and Accountability Act (HIPAA) and transaction standards; The revised model general and election notices as required under PPACA; Qualified Longevity Annuity Contracts and definition of spouse per the Supreme Court ruling in *United States v Windsor*; and updates to the Pension Benefit Guaranty Corporation's required premiums; The payment of long-term disability insurance by qualified retirement plans; PPACA's effect on health reimbursement arrangements; new information on the proposed 500 carryover of unused funds in health flexible spending arrangements (FSAs) and PPACA's effect on health FSAs; new material on the effect of amendments to HIPAA's excepted benefit rules on Employee Assistance Programs; and revised information on providing employee benefits to legally married same-sex couples based on the Supreme Court's decision in *United States v Windsor* and the decision's effect on cafeteria plan mid-year election changes. New sections on no-fault attendance policies and pregnancy and the Americans with Disabilities Act; Information on the definition of spouse based on the Supreme Court ruling in *United States v Windsor*; New material on the proposed Equal Pay Report. **BNA Pension Reporter**, 1989-07

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Table of Contents 2014 Monthly Tax Deduction Table Sars

1. Understanding the eBook 2014 Monthly Tax Deduction Table Sars
 - The Rise of Digital Reading 2014 Monthly Tax Deduction Table Sars
 - Advantages of eBooks Over Traditional Books
2. Identifying 2014 Monthly Tax Deduction Table Sars
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an 2014 Monthly Tax Deduction Table Sars
 - User-Friendly Interface
4. Exploring eBook Recommendations from 2014 Monthly Tax Deduction Table Sars
 - Personalized Recommendations
 - 2014 Monthly Tax Deduction Table Sars User Reviews and Ratings
 - 2014 Monthly Tax Deduction Table Sars and Bestseller Lists
5. Accessing 2014 Monthly Tax Deduction Table Sars Free and Paid eBooks

- 2014 Monthly Tax Deduction Table Sars Public Domain eBooks
 - 2014 Monthly Tax Deduction Table Sars eBook Subscription Services
 - 2014 Monthly Tax Deduction Table Sars Budget-Friendly Options
6. Navigating 2014 Monthly Tax Deduction Table Sars eBook Formats
- ePub, PDF, MOBI, and More
 - 2014 Monthly Tax Deduction Table Sars Compatibility with Devices
 - 2014 Monthly Tax Deduction Table Sars Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of 2014 Monthly Tax Deduction Table Sars
 - Highlighting and Note-Taking 2014 Monthly Tax Deduction Table Sars
 - Interactive Elements 2014 Monthly Tax Deduction Table Sars
8. Staying Engaged with 2014 Monthly Tax Deduction Table Sars
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers 2014 Monthly Tax Deduction Table Sars
9. Balancing eBooks and Physical Books 2014 Monthly Tax Deduction Table Sars
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection 2014 Monthly Tax Deduction Table Sars
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine 2014 Monthly Tax Deduction Table Sars
- Setting Reading Goals 2014 Monthly Tax Deduction Table Sars
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of 2014 Monthly Tax Deduction Table Sars
- Fact-Checking eBook Content of 2014 Monthly Tax Deduction Table Sars
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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