

## 2022 - Personal Tax Rates

### Tax Rates

1 to 216,200	18% of each R1
216,201 to 337,800	38,916 + 26% of the amount > 216,200
337,801 to 467,500	70,532 + 31% of the amount > 337,800
467,501 to 613,600	110,739 + 36% of the amount > 467,500
613,601 to 782,200	163,335 + 39% of the amount > 613,600
782,201 to 1,656,600	229,089 + 41% of the amount > 782,200
Above 1,656,601	587,593 + 45% of the amount > 1,656,600

### Rebates

Below age 65	15,714
Age 65 & older	24,327
Age 75 & older	27,198

### Annual Thresholds

Below age 65	87,300
Age 65 & older	135,150
Age 75 & older	151,100

### Interest Exemptions

Below age 65	23,800
Age 65 & older	34,500

### Subsistence Allowances – local Travel

Incidentals only	139
Incidentals & Meals	452

### Medical Tax Credits

First 2 Dependants	332 each
Additional Dependants	224 each

### Reimbursement Travel Expenses

Not exceeding 12,000 km per year	3.82 per km
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## 2022 – use of a Private Vehicle for Business Travel

Value of Vehicle (including VAT)	Fixed Cost (Rands p.a.)	Fuel Cost (cents/km)	Maintenance (cents/km)
1 to 95,000	29,504	104.1	38.6
95,001 to 190,000	52,226	116.2	48.3
190,001 to 285,000	75,039	126.3	53.2
285,001 to 380,000	94,871	135.8	58.1
380,001 to 475,000	114,781	145.3	68.3
475,001 to 570,000	135,746	166.7	80.2
570,001 to 665,000	156,711	172.4	99.6
exceeding 665,000	156,711	172.4	99.6