2026 – Personal Tax Rates

Tax Rates

Up to 237,100	18% of each R1
237,101 to 370,500	42,678 + 26% of the amount > 237,100
370,501 to 512,800	77,362 + 31% of the amount > 370,500
512,801 to 673,000	121,475 + 36% of the amount > 512,800
673,001 to 857,900	179,147 + 39% of the amount > 673,000
857,901 to 1,817,000	251,258 + 41% of the amount > 857,900
Above 1,817,000	644,489 + 45% of the amount > 1,817,000

Rebates

Below age 65	17,235
Aged 65 to 74	26,679
Older than 74	29,824

Annual Thresholds

Below age 65	95,750
Aged 65 to 74	148,217
Older than 74	165,689

Subsistence Allowance – Local Travel

Incidentals only	161
Incidentals & Meals	522

Medical Tax Credits

Member plus 1st Dependent	364 each
Additional Dependants	246 each

Reimbursement Travel

Not exceeding 12,000 km per year	4.18 per km