

Dean, a 25-year-old male, earns a taxable income of R305 174,44. He started his first job on 1 March 2019.

Tax payable by an individual for the tax year 1 March 2019 to 29 February 2020 is indicated in TABLE 1 below.

**TABLE 1: INCOME TAX RATES FOR INDIVIDUALS
2019/2020 TAX YEAR (1 MARCH 2019 TO 29 FEBRUARY 2020)**

TAX BRACKET	TAXABLE INCOME (R)	TAX RATES (R)
1	0–195 850	18% of taxable income
2	195 851–305 850	35 253 + 26% of taxable income above 195 850
3	305 851–423 300	63 853 + 31% of taxable income above 305 850
4	423 301–555 600	100 263 + 36% of taxable income above 423 300
5	555 601–708 310	147 891 + 39% of taxable income above 555 600
6	708 311–1 500 000	207 448 + 41% of taxable income above 708 310
7	1 500 001 and above	532 041 + 45% of taxable income above 1 500 000

[Adapted from www.treasury.gov.za/Rapport]

NOTE: Dean is not a member of a medical aid.

Use TABLE 1 to answer the questions that follow.

- 2.2.1 Name the government institution responsible for collecting tax return forms. (2)
- 2.2.2 Write down the tax bracket that will be used to calculate Dean's tax payable. (2)
- 2.2.3 Calculate the monthly tax payable by Dean before any rebates are deducted. (5)
- 2.2.4 TABLE 2 below indicates the rebates for the 2018/2019 and 2019/2020 tax years.

TABLE 2: REBATES FOR 2018/2019 AND 2019/2020 TAX YEARS

TAX REBATES	TAX YEAR 2019/2020	TAX YEAR 2018/2019
Primary (age below 65)	R14 067	R14 220
Secondary (age 65 and above)	R7 713	R7 794
Tertiary (age 75 and older)	R2 574	R2 601

[Adapted from www.treasury.gov.za/Rapport]

- (a) Identify the tax rebate(s) that Dean qualifies for in the 2019/2020 tax year. (2)
- (b) State the number of tax rebates a 75-year-old man will qualify for in any tax year. (2)

Grade 1maths Literacy Past Papers

Colin Beveridge,Andrew Green



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X-kit FET Grade 10 Mathematical Literacy ,2006 *X-kit Fet G10 Mathematics* , X-kit FET Grade 11 Mathematical Literacy Derek Swart,2006 *(Free version) Abacus & Mental Arithmetic Course Book* Mathewmatician, All four arithmetic examples and exercises are provided with detailed and smooth versions of video teaching It is suitable to Children with strong self learning ability Parents who train their children on their own Kindergarten or Primary school teacher Students majoring in early childhood education or elementary education in universities and colleges Those who are interested in becoming an abacus and mental arithmetic teacher or are interested in running an abacus and mental arithmetic class

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