

Study the table below and answer the questions that follow.

THE MORE YOU EARN, THE MORE YOU PAY
RATES OF TAX FOR INDIVIDUALS

TAXABLE INCOME (RAND)	RATE OF TAX (2021/22)
1–216 200	18% of taxable income
216 201–337 800	38 916 + 26% of taxable income above 216 200
337 801–467 500	70 532 + 31% of taxable income above 337 800
467 501–613 600	110 739 + 36% of taxable income above 467 500
613 601–782 200	163 335 + 39% of taxable income above 613 600
782 201–1 656 600	229 089 + 41% of taxable income above 782 200
1 656 601 and above	587 593 + 45% of taxable income above 1 656 600

[Source: <http://www.treasury.gov.za>]

- 2.2.1 Identify the marginal tax rate for a person earning between R216 201 and R337 800 per year. (1)
- 2.2.2 Name the income tax system represented by the table above. (1)
- 2.2.3 Briefly describe the term *fiscal policy*. (2)
- 2.2.4 Explain the effect of high tax rates on taxpayers in a country. (2)
- 2.2.5 Use the information in the table above to calculate the income tax payable if one receives an annual income of R480 000. (4)

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