

Tax period (months) from March 2019

The monthly calculated ETI amount per qualifying employee is determined as follows:

For the first 12 months of employment:

Monthly Remuneration	Determination	Monthly Calculated ETI Amount
R0 – R1999	50% x monthly remuneration	R0 - R999.50
R2000 - R4499	Fixed at R1000	R1000
R4500 – R6499	Formula: $X = A - (B \times (C - D))$ X = monthly calculated amount A = R1000 B = 0,5 C = Monthly Remuneration D = R4500	R 1000 - R0.50
R6500 and more	Nil	R0.00

For the second 12 months of employment:

Monthly Remuneration	Determination	Monthly Calculated ETI Amount
R0 – R1999	25% x monthly remuneration	R 0 – R499.75
R2000 - R4499	Fixed at R 500	R500
R4500 – R6499	Formula: $X = A - (B \times (C - D))$ X = monthly calculated amount A = R500 B = 0,25 C = Monthly Remuneration D = R4500	R500 – R0.25
R6500 and more	Nil	R0.00

Please note: When working out the first or the second 12-month period, only the months in which the employee was a qualifying employee is considered. For example, the employee was employed on 1 March 2015 and qualified for ETI in the months March, April, May. Due to additional income received, the employee did not qualify for ETI for the months June and July. From August, the employee received normal income and qualified for ETI again. To determine the 12 months for calculation purposes, March, April, May, August till April must be included. This means that to calculate the ETI, you need to use 12 qualifying months and not calendar months.