

Sage X3 People

Ghana – Tax Changes August 2018 V9

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Table of Contents

1.0	Pay Plan Patch	3
1.1	Pay plan patch content	3
1.2	Update patch path	3
1.2.1	Payroll grids	3
2.0	Tax table update	4
2.1	Grids added	4
2.2	Folder values updated	5
3.0	Practical Application	6
3.1	Pay Plan Patch	6
3.2	Annual Bonus	6

1.0 Pay Plan Patch

1.1 Pay plan patch content

- Tax tables updated, and
- Non-resident percentage value updated

1.2 Update patch path

1.2.1 Payroll grids

Access: *Development > Utilities > Patches > Patch integration*

The file name is W_HR002.GHAU9.dat

Patch integration

File

Destination type *

Client Server

Patch

Patch integration Comment overwrite Deferred validation Link synchronization

Folders

	Folder	Name	Product upd...	Release	Update	Languages
1	HRMTESTGHA	TEST folder GHA	9.0.0	60	15/08/2018	ENG/FRA
2						

Please note:

Clients must be on Patch 6 and all the previous pay plan patches must be loaded before integrating this patch.

2.0 Tax table update

The Ghana tax rates have changed, effective 1 August 2018 as per the Income Tax (Amendment) Act, 2018 which was assented by the President on 31 July 2018.

Annual tax tables effective 1 August 2018:

From	To	Taxable Income	Rate
0,00	3 132,00	3 132,00	0
3 132,01	3 972,00	840,00	5%
3 972,01	5 172,00	1 200,00	10%
5 172,01	38 892,00	33 720,00	17.5%
38 892,01	120 000,00	81 108,00	25%
120 000,01	and above	-	35%

Monthly tax tables effective 1 August 2018:

From	To	Taxable Income	Rate
0	261	261,00	0
261,01	331	70,00	5%
331,01	431	100,00	10%
431,01	3241	2 810,00	17.5%
3241,01	10 000,01	6 759,00	25%
10 000,01	and above	-	35%

2.1 Grids added

- TAX_TAB_A Creation date: 08/01/18
- TAX_TAB_M Creation date: 08/01/18
- TAX_TAB2_A Creation date: 08/01/18
- TAX_TAB2_M Creation date: 08/01/18

2.2 Folder values updated

- Valid from: 08/01/2018
- NON_RES (Tax Rate for Non-Resident) value updated from 20% to 25%.

Important:

Create a new 'valid from' date from 08/01/2018 before integrating the patch.

The folder values should be updated if you have folder values later than 08/01/2018.

Folder values

Valid from Valid to

Miscellan Employ rat Employ rat Stoppage Expenses **Tax Info**

Page 006 Tax Information

Values 40 Results Display: 25 1 2

	Variable	Title	Value
1	766_45_EE	Act 766 45 Years Employee Cont	5.5000
2	766_45_ER	Act 766 45 Years Employer Cont	13.0000
3	766_NOR_EE	Act 766 Normal Employee Contr	5.5000
4	766_NOR_ER	Act 766 Normal Employer Contr	13.0000
5	CASUAL_W	Tax Rate for Casual Worker	5.0000
6	JUNIOR_EMP	Qualifying Junior QEI Limit	18,000.0000
7	L_FUEL	Fuel Only Maximum	250.0000
8	L_MOTOR	Motor Vehicle Maximum	250.0000
9	L_MOT_D_F	Motor, Driver & Fuel Maximum	600.0000
10	L_MOT_FUEL	Motor Vehicle and Fuel Maximum	500.0000
11	MAX_AGED	Maximum Dependants for Relief	2.0000
12	MAX_CHILD	Maximum Children for Relief	3.0000
13	MAX_INCOME	Maximum Income for total SSNIT	25,000.0000
14	MAX_SSNIT	Age limit for SSNIT Contribute	60.0000
15	NON_RES	Tax Rate for Non-Resident	25.0000

3.0 Practical Application

3.1 Pay Plan Patch

The patch must be installed before processing in August. If the patch is only installed after August, it is advised that August should be processed again, before starting with September's processing.

3.2 Annual Bonus

If annual bonuses are paid out, it is advised to enter a "2" next to the variable BON_INCOME on company level (tax info tab) to indicate that the annual basic salary (ABS) is based on a user defined ABS amount.

The annual basic salary to be used for the bonus can then be defined on the employee's payslip screen (tax info tab) next to the variable USER_ABS.