



**STEP BY STEP GUIDE FOR THE FILING AND PAYMENT OF
AFFORDABLE HOUSING LEVY (AHL) THROUGH THE USE OF
iTAX SYSTEM**

1.0 Introduction

As per the Finance Act 2023, the PAYE (P10) return has been enhanced to update the Sheet 'Affordable Housing Levy dtls' for the administration of Affordable Housing Levy (AHL). The return will automatically compute 1.5% of the gross monthly salary of the employee and match it up with the employer's share of contribution.

The payment registration module under iTax has also been enhanced to allow taxpayers generate a Payment Slip for AHL by Selecting 'Tax Head' as 'Agency Revenue', and 'Tax Sub Head' as 'Housing Levy'. The payment slip will be generated separately from that of PAYE and other payroll levies such as NITA.

2.0 Step-by-Step Guide

▪ **Taxpayers With NO PAYE Obligation**

Taxpayers with no PAYE Obligation, will navigate directly to the 'Payments' menu, select payment registration, click next to proceed, select 'Tax head' as 'Agency Revenue', 'Tax sub head' as 'Housing Levy', select tax period, fill the relevant fields for AHL, click add and select mode of payment and submit to generate a payment slip without filing the PAYE return.

▪ **Taxpayers with PAYE obligation**

1. Employer logs into iTax with their PIN and password



e-Registration			My Profile		
e-Amendment	e-Cancellation	e-Dormance	Change Password	View Profile	My Ledger

e>Returns		e-Payments	
e-Return	Consult e>Returns	Payment Registration	Consult Payments

2. Employer navigates to the 'Returns' menu and selects File return, then under drop down, tax obligation as Income Tax PAYE.



- Home
- Registration
- Returns
- Debt and Enforcement
- Payments
- Assessment Disputes
- Refund
- Certificates
- Useful Links
- e-Communication
- My Ledger
- TIMS
- Logout

Welcome BN FA 051138TEST - Last Login : AUG 07, 2023 04:30:58

HOME >>e>Returns

All fields marked with * are mandatory

e>Returns	
Type*	Self
Taxpayer PIN*	[Redacted]
Tax Obligation*	--Select-- --Select-- Income Tax - Company Value Added Tax (VAT) Income Tax - PAYE Income Tax - Rent Income

3. Employer downloads the PAYE return using one of the links provided below,



- Home
- Registration
- Returns
- Debt and Enforcement
- Payments
- Assessment Disputes
- Refund
- Certificates
- Useful Links
- e-Communication
- My Ledger
- TIMS
- Logout

Welcome BN FA 051138TEST - Last Login : AUG 07, 2023 04:30:58

HOME >>e>Returns >> Unified Payroll (PAYE-NSSF-NHIF) Return Form

Unified Payroll (PAYE-NSSF-NHIF) Return Form

Steps to follow

1. Click on one of the links below to download the Return form
2. Fill the Excel/ODS Return form
3. Provide the details requested below
4. Upload the Excel/ODS Return form using Browse button
5. Click on submit to file returns (Version 26.0.5)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form \(Compatible with MS Excel 2003\[SP3 & Above\], 2007\[SP2 & Above\] and 2010 only \(Use only if transaction volume is not Large\).\)](#)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form \(Compatible with MS Excel 2007\[SP2 & Above\] and 2010 only \(Recommended\).\)](#)

[Click here to download Unified Payroll \(PAYE-NSSF-NHIF\) Return Form\(ODS\)](#)

All fields marked with * are mandatory

Unified Payroll (PAYE-NSSF-NHIF) Return Form	
Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/07/2023
Return Period To	31/07/2023
Upload Form*	<input type="button" value="Choose File"/> No file chosen <input type="button" value="Add File"/> <input type="button" value="Remove File"/>
Allowed File Type: zip.	
<input checked="" type="checkbox"/> I Agree to the Terms and Conditions	
Terms and Conditions:*	1. DISCLAIMER NOTICE The information provided by KENYA REVENUE AUTHORITY (KRA) on the web portal relating to products and services (or third party



4. Employer fills the relevant details as required in the PAYE return (e.g. July 2023)

Section A : Return Information		Version 26.0.5
Employer's Personal Identification Number *	PC	
Type of Return *	Original	
Entity Type *	Head Office	
Return Period From *	01/07/2023	
Return Period To *	31/07/2023	

5. Employer navigates to the new sheet M (Affordable Housing Levy dtls) in the PAYE return to declare the details of Affordable Housing Levy for each of their employees liable to housing levy. The member Number/ID Number field details may include the national ID, Alien ID or passport number of the employee but is optional.

Section M : Details of Affordable Housing Levy							
Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
1234	John Edward	A01234	150,000.00		2,250.00	2,250.00	4,500.00
1223	John Nate	A00123	50,000.00		750.00	750.00	1,500.00
1233	Linda Decar	A00012	100,000.00		1,500.00	1,500.00	3,000.00
1234	David Jay	A00001	750,000.00		11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

6. Affordable Housing Levy details captured in sheet M will be populated in the tax due sheet on row 15 and 16 in the tax due sheet. Employer will validate the return after confirming correctness of their declaration.



	A	B	C	D
8	6	PAYE Tax deducted from Persons with Disability on Arrears (Total of "Self Assessed PAYE Tax" from H_Arrears_DtIs_DE)	0.00	
9	7	PAYE Tax deducted on Gratuity (Total of "Amount of Tax Payable on Gratuity" from I_Gratuity_DtIs)	0.00	
10	8	Fringe Benefit Tax (Total of "Amount of Fringe Benefit Tax" from J_FBT_DtIs)	0.00	
11	9	Total PAYE Tax Payable for the Month (2+3+4+5+6+7+8) paid)	15,270.60	
12	10		0.00	
13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00	
14	12	Total PAYE Tax Payable (9+10+11)	15,270.60	
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)	0.00	
16	14	Net PAYE Tax Payable (12-13)	15,270.60	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_DtIs)	4	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_DtIs)	31,500.00	
19	17	Total NITA Levy Contributing Members (Total records of MI_NITA_Levy_DtIs)	4	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from MI_NITA_Levy_DtIs)	200.00	
21	19	Total Payable (14+16+18)	46,970.60	

7. Employer will proceed to upload the zip/validated file, submit and download the returns receipt. A copy is also sent to the employer's iTax registered email.

	A	B	C	D
8	6	PAYE Tax deducted from Persons with Disability on Arrears (Total of "Self Assessed PAYE Tax" from H_Arrears_DtIs_DE)	0.00	
9	7	PAYE Tax deducted on Gratuity (Total of "Amount of Tax Payable on Gratuity" from I_Gratuity_DtIs)	0.00	
10	8	Fringe Benefit Tax (Total of "Amount of Fringe Benefit Tax" from J_FBT_DtIs)	0.00	
11	9	Total PAYE Tax Payable for the Month (2+3+4+5+6+7+8) paid)	15,270.60	
12	10		0.00	
13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00	
14	12	Total PAYE Tax Payable (9+10+11)	15,270.60	
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)	0.00	
16	14	Net PAYE Tax Payable (12-13)	15,270.60	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_DtIs)	4	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_DtIs)	31,500.00	
19	17	Total NITA Levy Contributing Members (Total records of MI_NITA_Levy_DtIs)	4	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from MI_NITA_Levy_DtIs)	200.00	
21	19	Total Payable (14+16+18)	46,970.60	



All fields marked with * are mandatory

Unified Payroll (PAYE-NSSF-NHIF) Return Form

Type of Return*	Original
Entity Type*	Head Office
Branch Name*	--Select--
Return Period From*	01/07/2023
Return Period To	31/07/2023
Upload Form*	<input type="button" value="Choose File"/> 07-08-2023...M_PAYE.zip <input type="button" value="Add File"/> <input type="button" value="Remove File"/>
Terms and Conditions:*	<p>Allowed File Type: zip.</p> <p><input checked="" type="checkbox"/> I Agree to the Terms and Conditions through the web portal.</p> <p>2. Using KRA WEBPORTAL The web portal is maintained for your personal use and viewing. Access and use by you constitutes your acceptance of these terms and conditions. They take effect from the date on which you first use this website. We may at any time revise these terms and</p>



Home | TMS | Registration | Returns | Debt and Enforcement | Payments | Assessment Disputes | Refund | Certificates
Useful Links | e-Communication | My Ledger | Logout



Welcome BN FA 051138TEST

- Last Login : AUG 07, 2023 04:31:51

Returns

[HOME](#) >> e>Returns >> Unified Payroll (PAYE-NSSF-NHIF) Return Form >> Return Receipt Generated

Return Receipt Generated

Return submitted Successfully with Acknowledgement Number: KRA20230266664

Please find below link to download your PAYE return Acknowledgement Receipt

[Download Returns Receipt](#)

8. Employer will navigate to the payments menu, select payment registration, click next to proceed, select tax head as agency revenue, tax sub head as Housing Levy, select tax period.



All fields marked with * are mandatory

Payment Information							
PIN*	<input type="text"/>	Taxpayer Name	<input type="text" value="BN FA 051138TEST"/>				
Taxpayer Address	<input type="text" value="0000, Times Tower, NBI, Dagoreti District,"/>	Email Id	<input type="text" value="system.testing123@local"/>				
Tax Head*	<input type="text" value="Agency Revenue"/>	Tax Sub Head*	<input type="text" value="(0511)Housing Levy"/>				
Payment Type*	<input type="text" value="Self Assessment Tax"/>	Tax Periods*	<input type="text" value="2023"/>	<input type="text" value="July"/>			
Liability Details							
	Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
<input checked="" type="radio"/>	Jul 2023	31,500.00	0.00	0.00	0.00	31,500.00	<input type="text" value="31,500"/>
<input type="button" value="Add"/> <input type="button" value="Clear"/>							

9. Affordable Housing Levy from the filed return will be pre-populated. Employer will click add, select mode of payment and submit. Employer will download the payment slip and proceed to make the Affordable Housing Levy payment at their respective bank or through other payment channels like mobile payments, debit and credit cards. A copy of the payment slip is sent to the employer's iTax registered email.

Note: To accommodate employees who have been deducted AHL and they don't have a PIN, the employer will be able to edit the AHL payable upwards where applicable and pay the correct amount for AHL from end of August 2023. The PAYE return is already enabled to accommodate such employees with no PIN for PAYE and NITA Levy by capturing the PAYE under the field for 'PAYE deducted from the Employees without PIN' and for NITA Levy by editing upwards the NITA Levy Contributing members field.



Liability Details							
Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)	
Jul 2023	31,500.00	0.00	0.00	0.00	31,500.00	31,500	

Add Clear

Selected Payments Records

Payment Details						
Sr. No.	Delete	Modify	Tax Obligation(s)	Tax Period(s)	Amount Payable (Ksh)	Amount to be Paid (Ksh)
1	Delete	Modify	(0511)Housing Levy	July 2023	31,500.00	31,500

Total Amount Payable (Ksh)* 31,500

Total Amount to be Paid (Ksh)* 31,500

How do you want to pay?

Mode of Payment* Other Payment Modes

Back Submit Clear



Home Registration Returns Debt and Enforcement Payments Assessment Disputes Refund Certificates Useful Links

e-Communication My Ledger TIMS Logout

Welcome BN FA 051138TEST - Last Login : AUG 08, 2023 09:32:55

HOME >> E-Payment >> Payment Slip Generation

Payment Slip

✔ **Payment registration done successfully**
 Payment Registration Number: 2020230000609090
 Search Code: 31111175875LCV
 This Payment Slip will expire on : 08/08/2123
[Download Payment Slip](#)

Pay Now with Mobile Money or Credit/Debit Card

▪ **Taxpayer's Amending Return to Include NITA LEVY**

To amend the PAYE, return to include/modify any AHL details, employer will select file amended return option under returns menu, select tax obligation as PAYE, enter period, download the zip file with return and CSVs, import the CSVs for PAYE under applicable sheets, import the CSV for AHL under sheet M, capture the PAYE payment already made under sheet K for payment credits. (Employer should not capture any payment relating to AHL or NITA Levy in the amended return).

▪ **Points to Note:**

- i. Duplicate records of the same PIN and Member Number (ID Number) in Section M (Details of Affordable Housing Levy) is not allowed.



Microsoft Excel

Record with same KRA PIN exists in row 6

Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
12	Edward	A01	150,000.00		2,250.00	2,250.00	4,500.00
12	Nate	A00	50,000.00		750.00	750.00	1,500.00
12	la Decar	A00			1,500.00	1,500.00	3,000.00
12	is Jay	A00			11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

Alphanumeric: Enter 11 digit alphanumeric value for PIN.

ii. Member Number (ID Number) - Column A – is not mandatory

Member Number (ID Number)

Numeric: Enter numeric value of length less than or equal to 15 digit.

Member Number (ID Number)	Member Name	KRA PIN	Gross Salary	Basic Salary	Member Contribution - Housing Levy (A)	Employer Contribution (B)	Total Contribution (A+B) (Ksh)
	John Edward	A01	150,000.00		2,250.00	2,250.00	4,500.00
	Prez Nate	A00	50,000.00		750.00	750.00	1,500.00
	Linda Decar	A00	100,000.00		1,500.00	1,500.00	3,000.00
	Davis Jay	A00	750,000.00		11,250.00	11,250.00	22,500.00
Sum of Total Contribution							31,500.00

iii. For employers with many employees the details can be arranged in the format as provided by sheet M, saved as CSV and uploaded using the import CSV button.



	A	B	C	D	E	F	G	H	I	J	K
1	1234	n Edward	A012	150,000.00							
2	1223	z Nate	A001	50,000.00							
3	1233	da Decar	A000	100,000.00							
4	1234	ris Jay	A000	750,000.00							
5											
6											
7											

- iv. Housing Levy Liability for amended Returns – Where an employer files a PAYE return then amends the return before payment, the system will pre-populate the amended housing levy liability. Employer will then click add, select mode of payment and submit.

	A	B	C	D
13	11	Paye Tax deducted from the Employee(s) Without PIN	0.00	
14	12	Total PAYE Tax Payable (9+10+11)	16,365.60	
15	13	PAYE Paid in Advance (Total of "Amount of PAYE Tax Paid" from K_PAYE_Payment_Credits)	0.00	
16	14	Net PAYE Tax Payable (12-13)	16,365.60	
17	15	Total Housing Levy Contributing Members (Total records of M_Housing_Levy_DtIs)	0	
18	16	Total Housing Levy Contribution (Total of "Total Contribution" from M_Housing_Levy_DtIs)	43,500.00	
19	17	Total NITA Levy Contributing Members (Total records of M1_NITA_Levy_DtIs)	5	
20	18	Total NITA Levy Contribution (Total of "Standard NITA Deduction" from M1_NITA_Levy_DtIs)	250.00	
21	19	Total Payable (14+16+18)	60,115.60	
22				
23				

PREVIOUS VALIDATE

G_Arrears_DtIs_E H_Arrears_DtIs_DE L_Gratiuity_DtIs J_FBT_DtIs K_PAYE_Payment_Credits M_Affordable Housing Levy DtIs **N_Tax_Due**



All fields marked with * are mandatory

Payment Information							
PIN*	<input type="text"/>	Taxpayer Name	<input type="text" value="BN FA 051138TEST"/>				
Taxpayer Address	<input type="text" value="0000, Times Tower, NBI, Dagoreti District,"/>	Email Id	<input type="text" value="system.testing123@local"/>				
Tax Head*	<input type="text" value="Agency Revenue"/>	Tax Sub Head*	<input type="text" value="(0511)Housing Levy"/>				
Payment Type*	<input type="text" value="Self Assessment Tax"/>	Tax Periods*	<input type="text" value="2023"/>	<input type="text" value="July"/>			
Liability Details							
Tax Period(s)	Principal Tax (Ksh)	Fines (Ksh)	Penalty (Ksh)	Interest (Ksh)	Amount Payable (Ksh)	Amount to be Paid (Ksh)	
<input checked="" type="radio"/> Jul 2023	43,500.00	0.00	0.00	0.00	43,500.00	<input type="text" value="43,500"/>	
<input type="button" value="Add"/> <input type="button" value="Clear"/>							