

TAXATION

Taxation

Is the means by which the central government of any country raises funds for running its services such as;

- (a) Defense
- (b) Health
- (c) Education

Tax levied annually on all individuals and companies who earn income is known as **revenue**.

Categories of tax include majorly;

- (i) Direct tax (income tax)
- (ii) Indirect tax

Definition of terms

INCOME TAX

This a tax levied on peoples incomes. Income is a payment received by someone who gets involved in a legal gainful activity. Example include profit, salary, wages, interest, commission, fees, rent, overtime pay etc

GROSS INCOME

This is the total amount of money (income) which an individual or company earns

Taxable income

Is the income on which income tax is levied. It is aimed at deducting the allowances from the gross income, thus taxable income = gross income – allowances

NET INCOME

This is the income left after tax has been deducted.

TAX FREE INCOME

This is the amount of money (income) earned by an individual and is not taxed. Eg Personal allowance, medical allowance, children allowance, electricity allowance

Generally;

$$\text{Taxable income} = \text{gross income} - \text{tax free income}$$

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TAX RATES

Individual tax payers are assessed using graduated scale rates. The table below shows the tax income rates applicable in Uganda in a certain year.

Taxable income (Ush.)	Tax rate
Shs 1,560,000 and below	No tax
Shs 1,560,000 to 2,820,000	10% of the amount by which the taxable income exceeds shs 1560000
Shs 2820000 to 4920000 (next 2100000)	15% of the amount by which by which the taxable income exceeds 2820000
Shs 492001 and above	25% of the amount by which the taxable income exceeds shs 4920000

Example 1:

In a certain country, the income tax is levied as follows;

A person's monthly gross income has a certain allowances deducted from it before it is subjected to taxation. This includes family relief and insurance value

The allowances are as follows:

Married man	shs. 1,800
Un married man	shs. 1,200
Each child below 11 years	shs. 500
Each child above 11 but below 18 years	shs 700
Insurance premium	shs 1200

Peter earns shs 6,400. He is married with 3 children of ages 11 and 18 years, 2 children below 11 years. Given that he is insured and has claimed transport allowances of shs 1,700.

The income tax structure is as follows

Taxable income	Rate (%)
0 - 10,000	10
10,001 - 20,000	25
20,001 - 30,000	30
30,001 - 40,000	45
40,000 and above	50

Calculate;

- (a) His taxable income
- (b) His income tax

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Solution:

Peters Allowances

Marriage	1800
Transport	1700
Insurance	1200
3 children	3 x 700 = 2100
2 children	2 x 500 = 1000
Total allowances	7800

$$\begin{aligned}\text{Taxable income} &= \text{gross income} - \text{total allowances} \\ &= 64,000 - 7800 \\ &= \text{shs. } 56200\end{aligned}$$

(b)

Income	Tax (shs)
10000 - 0	$10,000 \times \frac{10}{100} = 1000$
20,000 - 10,000	$10,000 \times \frac{25}{100} = 2500$
30,000 - 20,000	$10,000 \times \frac{30}{100} = 3000$
40,000 - 30,000	$10,000 \times \frac{45}{100} = 4500$
56200 - 40,000	$16200 \times \frac{50}{100} = 8100$
Total income tax	19,100

Therefore peters income tax = **shs. 19,100**

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Example 2:

Mr. Atusinguza's monthly gross income is shs 900,000 and includes the following allowances.

Water and electricity	20,000
Relief and insurance	30,000
Housing	50,000
Medical	25,000
Transport	28,000
Marriage	20,000
Family allowance (for only four children)	
From 0 to 9 years	20,000 per child
Between 9 and 16 years	15,000 per child
Over 16 years	10,000 per child

Mr. Oketcho has five children, two of whom are aged between 0 and 9 years one aged 14 years and the other two are over 16 years.

The income tax structure is shown below

Income per month	Tax rate
01 – 50,000	10.0
50,001 – 110,000	20.0
110,001 – 200,000	24.5
200,001 – 350,000	35.0
350,001 – 600,000	40.0
Above 600,000	49.0

- (a) Calculate Mr. Oketcho's
- (i) Taxable income
 - (ii) Income tax
- (b) Express the income tax as a percentage of his monthly earnings.

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Solution.

Allowances	
Water and electricity	20,000
Relief and insurance	30,000
Housing	50,000
Medical	25,000
Transport	28,000
Marriage	20,000
For children 0 to 9	2 x 20,000 = 40,000
1 child of 14 years	1 x 15,000 = 15,000
2 children over 16 years	2 x 10,000 = 20,000
Total allowances	248,000

$$\begin{aligned}
 \text{Taxable income} &= \text{gross income} - \text{total allowances} \\
 &= 900,000 - 248,000 \\
 &= \text{shs. } \mathbf{652,000}
 \end{aligned}$$

Income per month	Income tax
50,000 - 0	$50,000 \times \frac{10}{100} = 5,000$
110,000 - 50,000	$60,000 \times \frac{20}{100} = 12,000$
200,000 - 110,000	$90,000 \times \frac{24.5}{100} = 22,050$
350,000 - 200,000	$150,000 \times \frac{35}{100} = 52,500$
600,000 - 350,000	$250,000 \times \frac{40}{100} = 100,000$
652,000 - 600,000	$52,000 \times \frac{49}{100} = 25,480$
Total income tax	217,030

(b) Income tax as a percentage of his monthly

$$\begin{aligned}
 \text{Earnings} &= \frac{217,030}{900,000} \times 100 \\
 &= \mathbf{24.11\%}
 \end{aligned}$$

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Example 3:

Consider the tax rates given below

Tax monthly income	Tax rate (%) per month
0 – 100,000	Free
100,001 – 200,000	5
200,001 – 300,000	20
450,001 – 550,000	30
550,001 – above	50

A married employee has a gross monthly income of shs. 600,000 and is entitled to the following allowances

Marriage	shs. 120,000 per annum
Housing and transport	10% of the gross monthly income
Medical care	shs. 240,000 per annum

Calculate;

- (a) The amount of money he pays as monthly income tax
- (b) His net income

Solution

Marriage	$\frac{120,000}{12}$	= 10,000
Housing and transport	$\frac{10}{100} \times 600,000$	= 60,000
Medical care	$\frac{240,000}{12}$	= 20,000
Total allowances		90,000

Taxable income	=	gross monthly income – total income
	=	600,000 – 90,000
	=	shs 510,000

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Taxable monthly income	Income tax
100,000 - 0	$100,000 \times \frac{0}{100} = 0$
200,000 - 100,000	$100,000 \times \frac{5}{100} = 5000$
300,000 - 200,000	$100,000 \times \frac{10}{100} = 10,000$
450,000 - 300,000	$150,000 \times \frac{20}{100} = 30,000$
510,000 - 450,000	$60,000 \times \frac{30}{100} = 18,000$
Total income tax	63,000

(b) Net income = gross income - total income tax
 = 600,000 - 63,000
 = **shs. 537,000**

Note:

We neglect the monthly bracket (550001 - above) because it is above the taxable income of 510,000.

Example 4:

The table below shows the tax structure on taxable income of a certain working class of people.

Income (shs. per month)	Tax rate (%)
0 - 30,000	10
30,001 - 90,000	16.5
90,001 - 190,000	23.5
190,001 - 340,000	32.0
340,001 - 500,000	40.0
Above 500,000	49.5

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An employee earns shs. 750,000. His allowances include;

Marriage allowances, one fifth of his monthly income		
Water and electricity	shs. 150,000	per month
Relief and insurance	shs. 180,000	per annum
Housing allowance	shs. 40,000	per month
Medical	shs. 300,000	per annum
Transport	shs. 36,000	per month

Family allowance for 4 children of age bracket;	
Between 10 and 18 years	shs. 8,250
per 0 to 10 years	shs 12,500 per child
child Over 19 years	shs 5,000 per child

- (a) Calculate the man's taxable income and income tax he pays given that he has three children, two of whom are aged between 0 and 10 years and the other child 13 years.
- (b) What percentage of his gross income goes to tax?

Solution:

Allowances.		
Marriage	$\frac{1}{5} \times 750,000$	50,000
Water and electricity		15,000
Relief and insurance	<u>180,000</u>	15,000
Medical	<u>300,000</u>	25,000
Transport	<u>12</u>	36,000
2 children (0 - 10 yrs)	2×125000	25,000
1 child (13 yr)	1×8250	8250
Housing		40,000

Total allowances = 50,000 + 15000+40,000+25000+36000+25000+8250
 = **shs. 204,250**

Total income = gross income – total allowances
 = 750,000 – 204,250
 = **shs. 545,750.**

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Taxable income		Income tax
30,000 – 0	$30,000 \times \frac{10}{100}$	3000
90,000 – 30,000	$60,000 \times \frac{16.5}{100}$	9900
190,000 – 90,000	$100,000 \times \frac{23.5}{100}$	23500
340,000 – 190,000	$150,000 \times \frac{32}{100}$	48,000
500,000 – 340,000	$160,000 \times \frac{40}{100}$	64,000
545,750 – 500,000	$45750 \times \frac{49.5}{100}$	22646.25
Total income tax		= 171,046.25

$$\begin{aligned} \text{Percentage of his gross income} &= \frac{171,046.25}{750,000} \times 100 \\ &= \mathbf{22.806\%} \end{aligned}$$

Example 5:

The table below shows the income tax rates of a certain country for government employees.

Income (shs per month)	Tax rate (%)
1 – 100,000	5
100,001 – 200,000	13
200,001 – 300,000	20
300,001 – 400,000	30
400,001 – 500,000	40
500,001 and above	45

An employee has a gross monthly income of shs 753,500. She is entitled to the following monthly allowances.

Marriage and child allowance of shs 115,500

Housing and transport allowances of 10% of gross income

Medical care of shs 81,600

Insurance premium of shs 25,500

Calculate the;

- (a) Taxable income
- (b) Income tax
- (c) Net income

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Solution.

(a)

Allowances

Marriage and children	115,500
Housing and transport	$\frac{10}{12} \times 753,500 = 75350$
Medical care	81600
Insurance premium	25,500
Total allowances	297,950

$$\begin{aligned}\text{Taxable income} &= \text{gross monthly} - \text{total allowances} \\ &= 753,500 - 297,950 \\ &= \mathbf{455,550.}\end{aligned}$$

Therefore the **taxable income = shs. 455,550.**

(b)

Taxable income	Income tax
$100,000 \times \frac{5}{100}$	5000
$100,000 \times \frac{13}{100}$	13,000
$100,000 \times \frac{20}{100}$	20,000
$100,000 \times \frac{30}{100}$	30,000
$(455,550 - 400,000) \times \frac{40}{100}$	22220

$$\begin{aligned}\text{Total income tax} &= 5000 + 13000 + 20,000 + 30,000 + 22220 \\ &= \mathbf{\text{shs } 90,220}\end{aligned}$$

$$\begin{aligned}\text{(c) Net income} &= \text{total monthly income} - \text{total income tax} \\ &= 753,500 - 90,220 \\ &= \mathbf{\text{shs } 663280}\end{aligned}$$

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Example 6:

The manager of a certain factory earns a gross monthly salary of 2,000,000 which includes an allowance of shs 500,000 tax free. The rest is subjected to an income tax which is calculated as follows;

7.5%	on the first	80,000
12.5%	on the next	500,000
20%	on the next	100,000
30%	on the next	60,000
35%	on the remainder	

- (a) Find her taxable income
- (b) Calculate her monthly income tax
- (c) Express her monthly income tax as percentage of her monthly salary.

Solution.

(a) Total allowances = **shs 500,000**

Taxable income = gross income – total allowances
= 2,000,000 – 500,000
= **shs 1,500,000**

- (b) The above tax structure can be presented in a table form

Income	Rate (%)
0 – 800,000	7.5
800,001 – 1,300,000	12.5
1,300,001 – 1,400,000	20
1,400,001 – 1,460,000	30
1,460,000 – 1,500,000	35

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Taxable income	Income tax
$800,000 \times \frac{7.5}{100}$	60,000
$500,000 \times \frac{12.5}{100}$	62,500
$100,000 \times \frac{20}{100}$	20,000
$600,000 \times \frac{30}{100}$	18,000
$400,000 \times \frac{35}{100}$	14,000
Total income tax	174,500

(c) Monthly income tax as a percentage of her monthly salary

$$= \frac{174,500}{2,000,000} \times 1000$$

$$= 8.725\%$$

Example 7:

In a certain organization the income tax system operates as follows.

Rates of taxable income

30% on the first £ 4,000

40% on the next £ 2,000

50% on the next £ 2,000

60% on the next £ 2000

65% on any amount in the excess of the above

Allowances;

$\frac{2}{9}$ of earned annual income is tax free

Single £ 400

Married £ 750

Children;

1 child £ 200

2 children £ 450

3 children £ 700

Insurance premium £ 300

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A doctor is married with two children, has an annual salary of £ 21,600. He is entitled to insurance premium.

Calculate;

- (a) How much income tax he would pay
- (b) What percentage of his annual salary he would pay as income tax.

Allowances

$\frac{2}{9}$ of earned income	$\frac{2}{9} \times 21600 = 4800$
Married	750
2 children	450
Insurance premium	300
Total allowances	£ 6,300

$$\begin{aligned}
 \text{Taxable income} &= \text{gross annual income} - \text{total annual income} \\
 &= 21600 - 6300 \\
 &= \mathbf{£ 15,300}
 \end{aligned}$$

The above table can be presented in a table form as follows;

Income (£)	Rate (%)	Taxable income	Income tax
0 - 4000	30	$40,000 \times \frac{30}{100}$	1200
40,001 - 6000	40	$2,000 \times \frac{40}{100}$	800
6001 - 8000	50	$2,000 \times \frac{50}{100}$	1000
8001 - 10,000	60	$2,000 \times \frac{60}{100}$	1200
Above 10,000	(15300-10,000)	$5300 \times \frac{65}{100}$	3445
Total income tax			£ 7645

(b)

$$\begin{aligned}
 &= \frac{7645}{21600} \times 100 \\
 &= \mathbf{35.39 \%}
 \end{aligned}$$

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Example 8:

A man earns a gross annual income of sh. 10,500,000 and is entitled to the following allowances.

Children

Shs 15,000 for each child aged 12 years and below

Shs 12000 for each child between 13 and 18 years inclusive

Lunch	Sh 60,000
Transport	sh. 40,000
Medical	$\frac{1}{10}$ of the gross monthly income
Marriage	$\frac{1}{25}$ of the gross monthly
Housing	$\frac{1}{100}$ of the gross annual income

The man is married with 5 children, of whom 2 are aged 12 years. The others are aged 17, 21 and 24 years.

The following tax structure is applicable on taxable income in excess of 30,000.

Taxable income	Rate (%)
00001 – 30,000	Free
30,001 – 130,000	8.0
130,001 – 260,000	14.5
260,001 – 380,000	23.0
380,001 – 490,000	28.5
490,001 – 590,000	35
590,000 and above	42.5

A month is 30 days and a year is 360 days.

Calculate the man's

- Total monthly allowances
- Monthly taxable income
- Monthly income tax
- Percentage of his annual income that goes to tax.

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Solution:

Allowances

Lunch		60,000
Transport		110,000
Medical	$\frac{1}{10} \times \frac{10,500,000}{12}$	87,500
Marriage	$\frac{1}{25} \times \frac{10,500,000}{12}$	35,000
Housing	$\frac{1}{100} \times 10,500,000$	105,000
Family allowance		
2 children (below 12 yrs.)	2×15000	30,000
2 children aged ban 21 and 24 years	2×0	0
1 year old child	$1 \times 12,000$	12,000
Total monthly allowances		439,500

$$\begin{aligned}
 \text{Monthly taxable income} &= \frac{10500000}{12} - 439500 \\
 &= 875000 - 439500 \\
 &= \text{sh. } 435,500
 \end{aligned}$$

Taxable income	Income tax
$30,000 \times \frac{0}{100}$	0
$100,000 \times \frac{8}{100}$	8000
$130,000 \times \frac{14.5}{100}$	18,850
$120,000 \times \frac{23}{100}$	27600
$(435,500 - 380,000) =$ $55,500 \times \frac{28.5}{100}$	15817.5
Total income tax	70267.5

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$$\begin{aligned}\text{Annual income tax} &= 70267.5 \times 12 \\ &= \text{shs } 843,210\end{aligned}$$

$$\begin{aligned}\text{(e) Percentage of his annual income} &= \frac{843,210}{10,500,000} \times 100 \\ &= 8.03 \%\end{aligned}$$

Example 9:

Roy works with URA as an internal auditor she enjoys the following allowances.

Earned income allowances of 2% of the gross monthly pay

Transport 6000 per week

Medial 120,000 per annum

Water and electricity 30,000 per month

Children allowances for only 4 children as follows;

0 – 9 yrs shs 20,000

10 – 18 yrs sh. 10,000

19 – 25 yrs sh. 5,000

In Uganda, the personal gross monthly income has a certain allowance deducted before it is subjected to taxation.

The tax is calculated using the tax rate below

Income per month	Rate (%)
0 – 200,000	10
200,001 – 400,000	15
400,001 – 600,000	20
600,001 – 800,000	25
Above 800,000	30

Roy is married with 6 children of the following ages; 3 boys aged 1 year, 18 years and 29 years. He has twin sisters aged 27 years and a girl aged 13 years.

If she pays sh. 145,100 as total income tax,

Calculate:

- Her taxable income
- Her gross monthly income
- Total allowances
- Percentage of her income that goes to tax

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Solution:

Let her taxable income be x

Taxable income	Income tax
$200,000 \times \frac{10}{100}$	20,000
$100,000 \times \frac{8}{100}$	30,000
$100,000 \times \frac{8}{100}$	40,000
$100,000 \times \frac{8}{100}$	50,000
$(x - 800,000) \times \frac{30}{100}$	$0.3x - 240,000$

Total income tax = **shs 145,100**

$$20,000 + 30,000 + 40,000 + 50,000 + 0.3x - 240,000 = 145,100$$

$$0.3x - 100,000 = 145,100$$

$$0.3x = 245,100$$

$$x = 817,000$$

Therefore her taxable income is **sh. 817,000**

Let the gross monthly income be p .

Earned income allowance	$\frac{2}{100} \times p = 0.02p$
Transport	$6000 \times 4 = 24,000$
Medical allowance	$\frac{120,000}{12} = 10,000$
Water and electricity	30,000
1 yr child	20,000
18 yrs child	10,000
29 yrs	0
3 yrs child	20,000
27 yrs twins	0

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$$\begin{aligned}\text{Total allowance} &= 0.02p + 24,000 + 10,000 + 30,000 + 20,000 + 10,000 + 20,000 \\ &= 0.02p + 114,000.\end{aligned}$$

$$\text{But taxable income} = \text{gross monthly income} - \text{total allowance}$$

$$817,000 = p - (0.02p + 114,000)$$

$$931,000 = 0.98p$$

$$P = 950,000.$$

$$\text{Therefore monthly income} = \text{sh. } 950,000$$

$$\begin{aligned}\text{Total allowances} &= 0.02p + 114,000 \\ &= (0.02 \times 950,000) + 114,000 \\ &= \text{sh. } 133,000.\end{aligned}$$

$$\begin{aligned}(\text{e}) &= \frac{145,1000}{950,000} \times 100 \\ &= 15.27 \%\end{aligned}$$

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Example 10:

A certain country gross monthly income has allowances deducted from it before it is subjected to taxation.

The income taxes are as indicated in the table below.

Income month	Rate (%)
0 – 50,000	10
50,001 – 100,000	15
100,001 – 200,000	20
200,001 – 300,000	26
300,001 – 400,000	30
400,001 – 500,000	35
500,000 above	40

The allowances are as follows;

Marriage	shs 18,000
Unmarried	shs 12,000
Each child below 11 yrs	shs 5,000
Each child above 11 yrs and below 18 yrs	shs 7,000
Insurance premium	shs 12,000

Sam is married and a father to Joan, Mary and Fred of ages 8, 10 and 14 yrs respectively. Given that he is insured and pays sh. 64,500 as income tax per month, calculate;

- his gross monthly income
- his taxable income
- percentage of his monthly income he pays as tax

Solutions:

Allowances	
Marriage	18,000
Children	
8 years old	5,000
10 yrs	50,000
14 yrs	7,000
Insurance	12,000
Total allowances	47,000

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Let x be the taxable income

Taxable income	Income tax
$50,000 \times \frac{10}{100}$	5,000
$50,000 \times \frac{15}{100}$	7,500
$100,000 \times \frac{20}{100}$	20,000
$100,000 \times \frac{20}{100}$	25,000
$100,000 \times \frac{25}{100}$	30,000
$(x - 500,000) \times \frac{40}{100}$	$0.4x - 200,000$

$$\begin{aligned}
 \text{Total income tax} &= 5000 + 7000 + 20,000 + 25,000 + 30,000 + (0.4x - 200,000) \\
 &= 0.4x - 112,500 \\
 0.4x - 112500 &= 65400 \\
 0.4x &= 177900 \\
 x &= 44,750
 \end{aligned}$$

$$\begin{aligned}
 \text{Taxable income} &= \text{gross monthly income} - \text{total allowance} \\
 444,750 &= G - 47,000 \\
 G &= 491,750.
 \end{aligned}$$

His gross monthly income is **shs 491,750**.

(b) Taxable income = **sh. 44,750**

(c) percentage of his monthly income he pays as tax

$$\begin{aligned}
 &= \frac{65400}{444750} \times 100 \\
 &= 14.7055\%
 \end{aligned}$$

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EXERCISE QUESTIONS

Question one:

The table below shows the tax structure on taxable income of public servants working in a certain country.

Income per annum (sh.)	Tax rate (%)
0 – 1,200,000	12.5
1,200,001 – 2,400,000	30.0
2,400,001 – 3,600,000	36.5
3,600,001 and above	45.0

A man's gross annual income is sh. 6,460,000

His allowances are;

Housing sh. 125,000 per month

Marriage $\frac{1}{10}$ of his gross annual income

Medical sh. 354,000 per annum

Transport shs. 60,000 per month

Family allowances per annum for only 3 children are as follows;

Shs. 25,000 for each child between 10 and 18 years

Shs. 32,000 for each child below 9 years

He has to pay an insurance premium of shs. 48,900 per annum.

He has four children with two of them below eight years, one is 16 years the oldest is 20 years.

Calculate;

- (a) his taxable income
- (b) Income tax paid annually

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Question two:

The monthly income tax system of a certain country is given as below;

	Basic pay (Ush.)	Tax (%)
1 st	0 – 150,000	free
Next	151,000 – 250,000	10.0
	251,00 – 350,000	12.5
	351,000 – 450,000	16.0
	451,000 – 550,000	22.5
	551,000 – 650,000	30.5

An allowance in excess of sh. 80,000 is subjected to a tax of 25% of the monthly allowance. Two employees A and B are such that A earns a basic monthly pay sh. 355,000 and a top up allowance of sh. 185,000 per month while B earns only a basic monthly pay of sh. 540,000.

- (i) Who of the two employees pay more monthly income tax than the other and by how much?
- (ii) Express employee A's income tax as a percentage of his monthly earnings.

Question three:

In a certain school a teacher's salary includes the following tax free allowances;

TYPE OF ALLOWANCE	AMOUNT (Shs.)
Legally married teacher	10,000
Each child under 10 yrs	2500
Each child above 10 yrs	2000
PTA	50,000
Head of department/subject	10,000
Class teacher	5,000
House master/mistress	5,000
Unmarried teacher	6,000

Mr. Mugisha and Ofuti are senior teachers in this school. Mr. Mugisha is married with two children under 10 years and 1 child above 10 years. He is also a class teacher and a head of department. Mr. Ofuti is single but has two children under 10 years and is also a house master and a class teacher.

Their gross income at the end of the month are each subjected to a "PAYE" (Pay As You Earn) which has the following rates.

For the first sh. 10,000 taxable income the tax is 20% while the rest is taxed at 15%.

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At the end of the month, Mr. Mugisha's gross income was sh. 150,000 and Mr. Ofutis gross income sh. 130,000

Calculate:

- (a) Taxable income for each teacher
- (b) Tax paid by each teacher
- (c) Tax paid as a percentage of the gross income for each teacher.

Question four:

In a certain country, income tax is computed after deducting the following allowances.

TYPE OF ALLOWANCE	AMONT (Ush.)
Marriage	10,000
Single	4,000
Each child above 10 but below 20 yrs	3,000
Each child under 10 yrs	2,000

Omoja is married with 3 children, two below 10 years of age and the other child 12 years old. Mbili is single but has two dependants aged 11 and 15 years, each month Omoja and Mbili earn gross incomes of Shs 130,000 and Shs 120,000 respectively.

The income tax is calculated as follows;

	Ush.	Percentage tax (%)
<i>1st</i>	01 - 10,000	20
<i>Next</i>	10,001 - 50,000	15
<i>Rest</i>	50,000 - and above	10

- (a) Calculate;
 - (i) taxable income for Omoja and Mbili
 - (ii) income tax for Omoja and Mbili
- (b) Express the total income tax for each man as percentage of their respective taxable income.

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