Kenya payroll rates — the card

The four statutory deductions and the employee claims, on the table in force from 1 February 2026. Version 2026.02.

PAYE bands
monthly taxable pay · Finance Act 2023

The first 24,000	**10%**
To 32,333	**25%**
To 500,000	**30%**
To 800,000	**32.5%**
Above 800,000	**35%**
Personal relief, off the tax	**2,400**

Charged on taxable pay — gross less NSSF, SHIF, the levy and allowable pension — never on gross. Non-residents: same bands, no relief.

NSSF
from 1 February 2026 · NSSF Act 2013

Tier I — 6% of pay to 9,000	**max 540**	Third Schedule, Year 4
Tier II — 6% of 9,000–108,000	**max 5,940**	employer matches both tiers

The ceiling steps every February — January runs on the previous year's table. Tier II may go to an approved employer scheme (s.21).

SHIF
SHI Act 2023, from 1 Oct 2024

Of gross pay, monthly	**2.75%**	an allowable deduction pre-PAYE
Monthly minimum	**300**	Reg. 17(2)

Affordable Housing Levy
AH Act 2024

Of cash pay — basic + regular cash allowances	**1.5%**	KRA notice, 15 Aug 2023
Employer match	**1.5%**	s.4; late payment 3%/month, s.9

Non-cash benefits are outside the base. Deductible before PAYE since 27 Dec 2024 (ITA s.15(2)) — the relief was repealed and a deduction substituted the same day.

Employee claims and thresholds
monthly, TLAA 2024 unless shown

Mortgage interest	**30,000 a month**	see pesasahihi.com/tax-rates
Insurance premiums	**15% of premiums, capped 5,000 a month**	ITA s.15(2)(ae)
Post-retirement medical fund	**15,000 a month**	ITA s.15(2)(ad)
Pension contributions	**30,000 a month**	ITA s.22A
Non-cash benefits	**60,000 a year (5,000 a month)**	see pesasahihi.com/tax-rates