RATE SHEET · KENYA

Kenya payroll rates

Every rate the ScopePayroll calculator uses, what it applies to, and the official source behind it. All figures are monthly, in Kenya shillings.

IN FORCE FOR	RELEASE	EFFECTIVE	SOURCES CHECKED
November 2026	KE-2026.02-r1	1 Feb – 31 Dec 2026	11 Aug 2026

PAYE income tax bands

Employee pays

Applied to chargeable pay: gross pay after NSSF, SHIF, the housing levy and allowable deductions.



BAND	MONTHLY CHARGEABLE PAY	BAND WIDTH	RATE	MOST TAX IN BAND
First	0 – 24,000	24,000	**10%**	2,400.00
Next	24,001 – 32,333	8,333	**25%**	2,083.25
Next	32,334 – 500,000	467,667	**30%**	140,300.10
Next	500,001 – 800,000	300,000	**32.5%**	97,500.00
Above	Over 800,000	—	**35%**	No limit

Each rate applies only to the pay inside its band. Earning KSh 1 more never lowers your take-home pay.

Reliefs and allowable deductions

Reliefs come off the tax. Deductions come off the pay before tax is worked out.

RELIEF · OFF THE TAX

Personal relief

KSh 2,400

Every resident employee, every month.

RELIEF · OFF THE TAX

Insurance relief

15% of premiums, up to KSh 5,000

Qualifying life, health or education cover.

DEDUCTION · OFF THE PAY

Pension contributions

KSh 30,000 or 30% of pay, if lower

Registered schemes, including NSSF.

DEDUCTION · OFF THE PAY

Mortgage interest · Post-retirement medical

KSh 30,000 · KSh 15,000

Monthly caps for each.

The order we calculate in

1. Take off NSSF, SHIF and the housing levy.
2. Take off pension, mortgage and medical deductions, within their caps.
3. Apply the PAYE bands to what is left.
4. Subtract personal and insurance relief.
5. Take-home pay is gross less every deduction and PAYE.

STATUTORY CONTRIBUTIONS

Who pays what, every month

NSSF pension

Both pay · 6% each

6% of pensionable pay up to KSh 108,000

Tier I: first 9,000, most 540
Tier II: 9,001 – 108,000 , most 5,940
Most: KSh 6,480 employee + 6,480 employer.

SHIF health

Employee pays

2.75% of gross pay

Minimum KSh 300 a month. No upper limit.
Deducted before PAYE is worked out.

Affordable Housing Levy

Both pay

1.5% + 1.5% from the employer

Charged on gross pay, with no cap.
The employee share is deducted before PAYE.

NITA training levy

Employer pays

KSh 50 per employee, per month

Not taken from the employee's pay.
Shows in employer cost only.

WORKED EXAMPLE

KSh 120,000 gross a month

Gross pay	**120,000.00**
NSSF (Tier I + II)	–6,480.00
SHIF 2.75%	–3,300.00
Housing levy 1.5%	–1,800.00
Chargeable pay	**108,420.00**
Tax before relief	27,309.35
Personal relief	+2,400.00
PAYE	–24,909.35

Take-home pay **KSh 83,510.65**

THE EMPLOYER PAYS

Gross pay	120,000.00
NSSF employer	+6,480.00
Housing levy employer	+1,800.00
NITA levy	+50.00
Employer cost	**KSh 128,330.00**

Try your own figures at
scopespace.contlant.com/calculator

Official sources

Each rate above is read from these publications. Last checked 11 Aug 2026. Click a row to open it.

PAYE	**Kenya Revenue Authority** — Pay As You Earn (PAYE)	kra.go.ke ›
NSSF	**National Social Security Fund** — Notice to Employers - Year 4 (2026) NSSF Contribution Rates	mygov.go.ke ›
SHIF	**Kenya Law** — Social Health Insurance Regulations - Regulation 17	new.kenyalaw.org ›
AHL	**Kenya Revenue Authority** — Collection of Affordable Housing Levy	kra.go.ke ›
NITA	**National Industrial Training Authority** — Levy Inspectorate	nita.go.ke ›

These rates cover pay periods from 1 Feb 2026 to 31 Dec 2026 (release KE-2026.02-r1). They are published for guidance and are not tax, legal or financial advice. Check with KRA or a tax adviser before filing.