

Study the table below and answer the questions that follow.

**THE MORE YOU EARN, THE MORE YOU PAY**  
**RATES OF TAX FOR INDIVIDUALS**

| TAXABLE INCOME<br>(RAND) | RATE OF TAX (2021/22)                           |
|--------------------------|-------------------------------------------------|
| 1–216 200                | 18% of taxable income                           |
| 216 201–337 800          | 38 916 + 26% of taxable income above 216 200    |
| 337 801–467 500          | 70 532 + 31% of taxable income above 337 800    |
| 467 501–613 600          | 110 739 + 36% of taxable income above 467 500   |
| 613 601–782 200          | 163 335 + 39% of taxable income above 613 600   |
| 782 201–1 656 600        | 229 089 + 41% of taxable income above 782 200   |
| 1 656 601 and above      | 587 593 + 45% of taxable income above 1 656 600 |

[Source: <http://www.treasury.gov.za>]

- 2.2.1 Identify the marginal tax rate for a person earning between R216 201 and R337 800 per year. (1)
- 2.2.2 Name the income tax system represented by the table above. (1)
- 2.2.3 Briefly describe the term *fiscal policy*. (2)
- 2.2.4 Explain the effect of high tax rates on taxpayers in a country. (2)
- 2.2.5 Use the information in the table above to calculate the income tax payable if one receives an annual income of R480 000. (4)

# November 2013 Economics Paper 2 Grade 1

**H Kauffman**



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