

Comments; article in the COSMOPOLITAN of June 1992 on Taxation of Women
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The present tax rates support the case for living in sin : women are penalised from the moment they marry

Married women pay more tax than unmarried

Married women pay more tax than their husbands

The present division between Married persons, Unmarried persons and Married Women supports this position.

What is needed is a tax system that is genderless, containing just two categories of tax payers; married people and unmarried people

Both married men and married women should pay the same tax

Both unmarried men and unmarried women should pay the same tax

At the moment the scale for married and unmarried women is more or less aligned up to an income of R 40 000, with a married woman getting a rebate of R 900, but, an unmarried woman reaches the top marginal rate at R 56 000 against the married woman at R 40 000. Further the marginal rate for a married woman at top income of R 40 000 is 38% whilst that for an unmarried woman at R 40 000 income is 39% increasing to 43% at top income of R 56 000.

In the case of the lower incomes a comparison of the three categories shows that only at an income of R 80 000 or more does a married woman start to compare with an unmarried woman but never with a married person:

INCOME	MARRIED PERSON	SINGLE PERSON	MARRIED WOMAN
10 000			900
20 000	1 475	2 100	3 150
40 000	6 375	8 500	9 550
60 000	14 075	16 840	17 350
80 000	22 475	24 440	23 350
120 000	39 675	42 640	41 350

The primary rebates in each category have been provided for in the above assessments.

The 'fiscal drag' or 'bracket creep' has been alleviated to some extent, particularly in the lower income levels, but with inflation increasing at a rate of some 16-17 % any salary increase less than 20 % this and next year will mean that married women in all earning categories will be worse off next year.

All this should be taken in the context of the overall tax position where the contribution to TOTAL TAX REVENUES are:

Individual tax payers: Income tax	40 %
VAT	24 %
	--- 64,0 %
Mining companies	1,5 %
Other companies	15,8 %
Other taxes (Customs, Duty, etc.)	18,6 %
	----- 100,0 %

Where as the Minister can please all of the people some of the time, or he can please some of the people all of the time, he can't please all of the people all of the time. The latest Budget achieved the impossible, it displeased just about everyone.