

Sage in Africa

Ethiopia Payroll Tax Summary 2025

A short guide for payroll professionals navigating the latest employees' tax legislation.

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1. Introduction

1.1 Calendar year

The Ethiopian calendar runs from the ~11th September to ~12th September (1st Maskarram to 5/6 Pagumen) and consists of 13 months. 12 of the months run for 30 days whilst the 13th month, Pagumen, runs for 5 days; 6 if it is a leap year.

It is important to note that 1st Maskarram will not always fall on the 11th of September each year.

1.2 Tax year

The Ethiopian income tax year of assessment runs from 8th July to 7th July (known as 1st Hamle to 30th Sene). Income earned in Nehassie (August 7th–September 5th) and Pagumen (September 6th–September 10th/11th leap year dependent) are aggregated and treated as income earned in one month.

1.3 Revenue Service

The Ethiopian Revenue Authority is called the *Ministry of Revenues of Ethiopia* (MoR). Their website can be located at www.mor.gov.et.

1.4 Official currency

The official currency of Ethiopia is the Ethiopian Birr (ETB).

1.5 Official language

The official language of Ethiopia is Amharic.

2. Tax Residency

2.1 Resident [Income tax proclamation 979/2016–Article 5+ Income tax proclamation 979/2016–Article 7+Income tax proclamation 410/2017–Article 5]

A resident individual in Ethiopia is defined as an individual who meets any of the below requirements:

- Their permanent home is situated in Ethiopia
- They have a habitual abode in Ethiopia
- They were present in Ethiopia for more than 183 days in any 12-month period that commenced or ended during the year of assessment
 - A partial day of presence, including arrival and departure days, will be deemed as a full day of presence

- Public holidays, any types of leaves, days spent on holiday before or after commencement of an assignment and days where an employee is not working due to strikes, lockouts, delays from suppliers, adverse weather conditions or seasonal factors will all be deemed as full days of presence
- Days spent in transit will not count towards presence in Ethiopia
- An Ethiopian consular, diplomat, or other government official assigned outside the country during the year of assessment

Should an employee meet any of the above requirements, they will be deemed a resident from the first day that they were present in Ethiopia and will be taxed on their worldwide income.

2.2 Non-Resident [Income tax proclamation 979/2016-Article 7]

Non-residents are defined as employees that do not meet the requirements of a resident. They are taxed on income sourced in Ethiopia per the income tax tables applicable to residents.

2.3 Casual employees [Income tax proclamation 410/2017-Article 54]

Casual employees who are not employed by the same employer for a period exceeding 30 days in any 12-month period are exempted from paying tax. The 30-day period can either be continuous or intermittent. Casual employees are defined as employees who have not received vocational training and do not use machinery or equipment requiring special skills.

Casual employees who are employed by the same employer for a period exceeding 30 days will pay income tax at the same rate as permanent employees. The income earned during the first 30 days would remain tax exempt however, any income earned post the 30-day period would be taxed as per the tables and all applicable exemptions would apply.

3. Employment income [Income tax proclamation 979/2016- Article 12]

Employment income tax is calculated on income earned from employment, less any exempt income. It comprises of remuneration or benefits resulting from past, current or future employment including, but not limited to:

- Salary, wages, allowances, bonus, commission and gratuity
- The value of fringe benefits received by an employee
- Any other remuneration received by an employee
- Voluntary, contractual or legislated termination, redundancy, loss and severance payments

4. Fringe Benefits [Income tax proclamation 410/2017-Article 7(2) & 8(3)]



Remuneration that is granted to the employee in the form of benefits in kind, constitutes employment income and is therefore included in the calculation of employment tax.

References made to the term *employer* include related persons to the employer or third parties acting under arrangement with the employer or the employer's related persons. References made to the term *employee* include related persons to the employee.

Any restriction on transfer of the benefit and its inability to be converted to cash are to be disregarded when determining a benefit's taxability and value.

The below benefits are provided for in the Income Tax Proclamation:

4.1 Debt waiver fringe benefit [Income tax proclamation 410/2017-Article 9]

Where the employer waives a debt owed by the employee, a fringe benefit equal to the amount waived will be included as employment income and taxed accordingly.

4.2 Household personnel fringe benefit [Income tax proclamation 410/2017-Article 10]

Where the employer remunerates, in part or in whole, any of the household personnel of the employee, the value of that remuneration less any consideration paid by the employee will be included as employment income and taxed accordingly.

Distinction must be made here that even though the salary of a household personnel is tax exempt, the benefit that the employee enjoys of having their employer remunerate their household personnel is not tax exempt.

Domestic assistants include housekeeper, cook, driver, gardener or any other domestic assistants.

4.3 Housing fringe benefit [Income tax proclamation 410/2017-Article 11]

Where the employer provides accommodation, the below will apply:

- Where the accommodation is employer owned, the fair market value rental will be included as employment income and taxed accordingly
- Where the accommodation is leased by the employer, the rental amount paid by the employer will be included as employment income and taxed accordingly

The above amounts will be reduced by any amount that was paid by the employee

4.4 Discounted interest loan fringe benefit [Income tax proclamation 410/2017-Article 12]

Where the employer provides a loan to an employee with an interest rate that is less than the market interest rate, the difference between the interest paid by the employee, if any, and the interest that would have been payable had the loan been granted at market lending rates will be included as employment income and taxed accordingly.

4.5 Meal or Refreshment fringe benefit [Income tax proclamation 410/2017-Article 13]

Where the employer provides a meal or refreshment to an employee, the cost to the employer of providing such benefit less any consideration paid by the employee, will be included as employment income and taxed accordingly.

Vehicle fringe benefit [Income tax proclamation 410/2017-Article 14]

Where the employer grants an employee the use or the right of use of a vehicle, wholly or partly for private use, the below amount will be included as employment income and taxed accordingly:

$(A \times 5\%) / 12$ where:

- A=Purchase cost of vehicle (inclusive of duty & taxes where these were excluded from the employer cost) or the fair market value of vehicle at beginning of a lease
- The above value will be reduced by the below amounts:
 - any consideration paid by the employee
 - the equivalent amount relating to the use of the vehicle for work purposes
 - the equivalent amount relating to the period the employee did not have use or right of use of the vehicle
- Where the employer owned vehicle is older than 5 years, the value of A in the formula shall be 50% of that amount
- The above benefit amount is a monthly value

4.6 Private expenditure fringe benefit [Income tax proclamation 410/2017-Article 15]

Where the employer settles an employee's private expenditure on their behalf, the amount paid by the employer will be included as employment income and taxed accordingly. The only exception to this provision is if the benefit resulted from the employee carrying on their normal duty.

4.7 Property or services fringe benefit [Income tax proclamation 410/2017-Article 16]

Where the employer transfers property or provides services (including the use of property and the making available of any facility) to the employee, the below amount less any consideration paid by the employee will be included as employment income and taxed accordingly:

- 75% of the normal selling price of property or services where the employer's business is the provision of such property or services to customers
- 100% of the cost where the employer is not engaged in the provision of such property or services to customers

Where the employer is an airline operator, the amount to be included as employment income for the provision of free or subsidised air travel will be the standard economy fare for the flight provided, less any consideration paid by the employee.

4.8 Employees' share scheme benefit [Income tax proclamation 410/2017-Article 17]

Where the employer grants shares under an employee share scheme or rights or options to acquire shares, the market value of such right, option or share on the date of allocation, less any consideration paid by the employee, will be included as employment income and taxed accordingly; unless the below applies:

- The employee exercises the right or option to acquire shares
- The employee disposes of the right or option

Where a restriction on the transfer of the shares applies, the benefit is assumed to have been granted at the earlier of:

- When the employee is able to freely transfer the shares
- When the employee disposes of the shares

4.9 Residual fringe benefit [Income tax proclamation 410/2017-Article 18]

Any benefit provided by the employer that is not covered by any of the definitions listed above is known as a residual fringe benefit. The fair market value of any such benefit, less any consideration paid by the employee, will be included as employment income and taxed accordingly.

5. Exempt income [Income tax proclamation 979/2016-Article 65+Income tax proclamation 410/2017-Articles 8(2 & 4) & 54+Directive No. 1/2011]

The below amounts are specifically exempted from taxable income and are therefore excluded from the calculation of employment income tax:

5.1 Retirement fund contributions [Income tax proclamation 979/2016-Article 65]

Pension, provident and all other retirement fund contributions made by the employer for the employee's benefit are exempt, on condition that they do not exceed 15% of the employee's monthly basic salary.

5.2 Transport allowance [Directive No. 1/2011]

Monthly transport allowance granted to employees whose work requires travel is exempt, limited to the lesser of 2,200.00 Birr per month or 25% of the employee's monthly basic salary.

This exemption must always be matched to the transport allowance amount included in the employment contract. Whatever amount is paid out on payroll for the month, the exemption included in the employment contract must always be considered. For example, where the employment contract states that the allowance is 1 000.00 Birr and salary is 6 000 Birr, in a month where the allowance paid out is 1 500 Birr, the exemption will be 1 000.00 Birr (as per contract) and not 1 500.00 Birr (being $6\,000 \times 25\%$).

Where the allowance or benefit (in instances where the use of a company vehicle is being utilized) is expended on transporting the employee between their place of residence and their place of work, the exemption is limited to 600 Birr.

5.3 Per diem allowance [Directive No. 1/2011]

Where an employee travels in excess of 25km from their usual place of employment, the daily per diem allowance that is exempt is limited to the lower of 4% of their monthly basic salary or 500.00 Birr per day for normal employees and to the lower of 5% of their monthly basic salary or 1 000.00 Birr per day for manager or assistant managers.

In instances where accommodation is paid for separately, the below applies:

- Normal employees: The allowance for accommodation is fully tax exempt. The daily meal & other incidentals allowance that is exempt is limited to the lower of 2.5% of their monthly basic salary or 300.00 Birr per day
- Manager or assistant manager: The allowance for accommodation is fully tax exempt. The daily meal & other incidentals allowance that is exempt is limited to the lower of 3% of their monthly basic salary or 600.00 Birr per day

5.4 Reimbursement expenses [Income tax proclamation 979/2016-Article 65]

Reimbursement of travelling expenses that do not exceed the standard air or land fare expended in pursuit of an employee's duties are exempt.

5.5 Relocation and repatriation expenses [Directive No. 1/2011]

Relocation and repatriation expenses explicitly provided for in the employment contract, granted to employees recruited from elsewhere than the place of employment, expended at the beginning and at the end of the contract are exempt; limited to the standard air, water or land fare. This exemption is

not limited to expatriates; it is available to any employee for whom the employer must incur costs in order to move them closer to their place of work.

Exemption on repatriation allowances paid to expatriates on completion of their contracts will further be limited to the total weight of their baggage not exceeding 300kgs.

5.6 Vacation leave [Directive No. 1/2011]

Where an employer incurs expenses in order to facilitate a non-resident or temporary resident employee to go on vacation leave, such expenses are exempt; limited to two return trips per tax year.

5.7 Accommodation benefits-Remote areas [Income tax proclamation 410/2017-Article 8]

Accommodation benefits provided to non-managerial employees in remote areas are exempt if:

- the employee is employed in the remote area
- the need to provide accommodation is necessitated by the lack of suitable accommodation in the area or the nature of the employee's duties will result in constant mobility between various residential locations

Remote areas are areas that are further than 30kms away from an urban city with a population of 20 000.

5.8 Mobile phone benefit [Income tax proclamation 410/2017-Article 8]

Device usage of a mobile phone as well as cost of phone calls granted to an employee are exempt. Legislation makes no mention of any requirement for this benefit to be exclusively expended for work purposes nor does it mention a cap/threshold; however, caution should be exercised as the general assumption by Revenue is that this benefit is being provided to be expended for work purposes.

Should a tax audit find these amounts to be excessive, it may reclassify them as taxable income.

5.9 Medical expenses [Income tax proclamation 979/2016-Article 65]

Amounts disbursed for actual cost of medical treatment for the employee, including payment of the employees' medical insurance scheme premiums, are exempt.

Reimbursements made by the employer to the employee for medical expenses will also be exempt however, it is advisable that supporting documentation is furnished and a clause providing for the provision of this benefit is included in the employee's employment contract.

The exemption should also apply where an employer provides a cash allowance to the employee for medical expenses. To be prudent, it is advised that usage is substantiated by supporting documentation.

5.10 Hardship/weather allowance [Directive No. 1/2011]

A portion of the hardship/weather allowance paid for working in remote or desert areas defined by law is tax exempt. The tax-exempt percentage depends on the specific place in which the employee is assigned. As of publication date of this guide, the list of areas where this exemption applies has not yet been released.

5.11 Meal or refreshment benefits [Directive No. 1/2011]

Employer provided food and beverages to employees in either a mining, manufacturing, agriculture, horticulture, hotel and restaurant industry are tax exempt where the necessary documentation has been verified by trade union leaders.

Where an employer subsidizes an amount paid for food & beverages in a canteen, cafeteria or dining area operated by the employer or on the employer's behalf, such subsidy is tax exempt on condition that it is provided on equal terms to all employees.

5.12 Cost reduction rewards [Directive No. 1/2011]

Rewards granted to employees who improve or create a cost reduction system or technology are exempt where the employer can unquestionably prove the existence such creation or improvement.

5.13 Other exempt employment income [Income tax proclamation 979/2016-Article 65]+ [Income tax proclamation 410/2017-Article 54]

The below employment income is exempt from income tax:

- Employment income paid to domestic assistants
- Employment income paid to employees engaged in public service in a foreign country, remunerated by the government of Ethiopia
- Up to 5 years of employment income for expatriate employees engaged for the purpose of transfer of knowledge in the export sector (Minister directive applies)
- Subject to reciprocity, employment income for diplomatic, consular representatives and other employees of embassy, legation, consulate, or mission of a foreign state performing state affairs, who are nationals of that state and bearers of diplomatic passports or are customarily exempt from taxation
- Income specifically exempted from employment income tax by any Ethiopian law, international treaty or minister approved agreement, unless specifically included by income tax proclamations or regulations

5.14 Other exempt income [Income tax proclamation 979/2016-Article 65]

The below income is also exempt from income tax:

- Payment of tuition fees, scholarship or bursary granted to an employee for attendance at an educational institution providing adult education courses
- Provision of security services for the employee
- Provision of uniform and related work materials
- Indemnity allowances provided for employees engaged in the handling of monies, intended to cover any money count shortfalls
- Payments related to personal injuries and death

6. Deductions [Income tax proclamation 979/2016- Article 10]

The Act makes no provision for deductions against employment income.

7. Reliefs & Rebates [Income tax proclamation 979/2016- Article 10]

Reliefs denote the reduction of employment income such that the employment tax liability is calculated on a reduced value, whereas rebates denote the reduction of the employment tax liability.

There are no reliefs or rebates in Ethiopia.

8. Tax table [Income tax proclamation 979/2016- Article 10+Article 11]

The tax liability of an Ethiopian resident as well as a non-resident employee will be computed by applying the below table to their employment income:

Employment Income per month (Birr)	Tax rate%	Deduction
0.00-600.00	0%	0.00
600.01-1,650.00	10%	60.00
1,650.01-3,200.00	15%	142.50
3,200.01-5,250.00	20%	302.50
5,250.01-7,800.00	25%	565.00
7,800.01-10,900.00	30%	955.00
10,900.01 & above	35%	1,500.00

Example:

Taxable income is 5 000 Birr.



Tax is calculated as follows: $(5\,000 * 20\%) - 302.50 = 697.50$

Income earned in Nehassie (August 7th-September 6th) and Pagumen (September 7th- September 11th) are aggregated and treated as income earned in one month.

The preferred method of calculating PAYE is the non-cumulative(monthly) method.

9. PAYE Administration and Compliance

9.1 Monthly filing [Income tax proclamation 979/2016-Article 88+ Article 97]

Payment of employment tax can either be made through financial institutions appointed by the ERCA or in Excel through the electronic filing system. The payment must be accompanied by a statement detailing each employee's taxable earnings within 30 days of the end of each payroll month.

The statement shall include the below information:

- The name, address and Tax Identification Number (TIN) of each employee
- The amount of taxable income derived by each employee
- The amount of tax withheld from the income of each employee
- The amount of any tax-exempt income derived by each employee

Where an employer discovers that an employee has multiple employers, and the other employer(s) have not withheld income tax on the earnings paid to the employee, the employer is obligated to calculate income tax on those earnings and pay over the relevant liability to the tax authority on the employee's behalf.

9.2 Annual filing [Income tax proclamation 979/2016- Article 96]

An employer shall issue a tax-withholding certificate to an employee as proof that the tax stated on the certificate was withheld from the employee's taxable income.

10. Private Organization Employee's Pension

An employee and employer contributory pension fund managed by the private organization employees social security agency has been established by proclamation 715/2011. The fund covers employees of private organizations for retirement benefits, invalidity, workplace injuries as well as occupational diseases.

10.1 Employee for pension purposes [Proclamation No. 715/2011-Article 2(1+2)+Proclamation No. 908/2015-Article 2(1)(1)]

A private organization employee is defined as a person who:

- Receives a salary; and
- Is employed for 45 days or more; and
- Is employed by a private organisation; and
- Is employed for a definite or indefinite period or on a specific project; and
- Is an Ethiopian national

It includes persons employed in managerial positions and post-retirement employees who are lawfully employed but excludes employees engaged on a temporary basis, domestic workers, employees of foreign government and diplomatic organizations.

Employees of political, religious and informal sector organizations may opt to be covered by the pension but are not obligated to do so.

10.2 Employer for pension purposes [Proclamation No. 715/2011-Article 2(3)]

A private organization employer is defined as an organization that engages in commerce, industry, agriculture, construction, social service, charity work, non-profit services and any organization engaged in lawful activity that has salaried employees.

10.3 Income basis for contribution [Proclamation No. 715/2011-Article 2(8)]

Pension contributions are based on an employee's *actual* basic salary for the month; i.e. if they were paid half their contractual salary, the contributions will be based on that amount.

If an employee was terminated in a previous period and is paid a portion of their salary in arrears, pension contributions may not be calculated in the arrear period. Application must be made to Revenue to amend the amount in the prior period.

10.4 Registration obligations [Proclamation No. 715/2011-Article 4]

On incorporation, employers must submit copies of their establishment law, personal details of their employees upon engagement, contracts of employment and any other information required by the agency for the purpose of registration. Where an organization has already been registered, submission of documentation to register newly engaged employees must occur within 60 days of engagement.

10.5 Contribution rates [Proclamation No. 715/2011-Article 10]

Employers and employees contribute 11% and 7% of the employees' earnings (as defined in 10.3 above) respectively.

10.6 Filing requirements [Proclamation No. 715/2011-Article 11(2)]

The payments for pension contributions are to be made within 30 days after the end of the month. They are to be accompanied by a Private Organization Employees' Pension Contribution Form in Excel format and submitted either electronically or manually to the ERCA.

10.7 Retirement age [Proclamation No. 715/2011-Article 17]

The official retirement age is 60 years. Upon attainment of this age, an employee may claim retirement benefits from the scheme. Invalidity, workplace injuries as well as occupational disease benefits may be claimed at any time.

11. Higher education cost-sharing [Regulation No. 91/2003]

The regulation makes provision for the payment of a graduate tax by beneficiaries of the cost-sharing scheme, whereby the government settles the higher education costs of a beneficiary and these costs are later repaid by means of a graduate tax upon attaining employment or starting their own business.

Employers' obligations in terms of the cost-sharing scheme are detailed below:

- Attain a copy of the contractual agreement between the employee(graduate) and the institution
- Attain a copy of the document detailing what amount must be deducted from the employee's salary for purposes of the cost-sharing scheme
- Forward a list of employees who are beneficiaries of the scheme to the revenue authority within 3 months of engagement
- Deduct & remit the monthly amount of graduate tax due to the revenue authority, which is 10% of the employee's monthly income, after a grace period of 6 months
- Should the employee fail to submit the required documents, the employer is to withhold & remit 1/3 of the employee's monthly income to the revenue authority
- In this regard, income is defined as normal monthly income and will not include supplementary income such as Overtime and Bonus

12. PAYE Calculation Example

A tax calculator is available on the [**Compliance SharePoint**](#).

13. Africa Support

Contact Africa Support for any queries on Ethiopia legislation.



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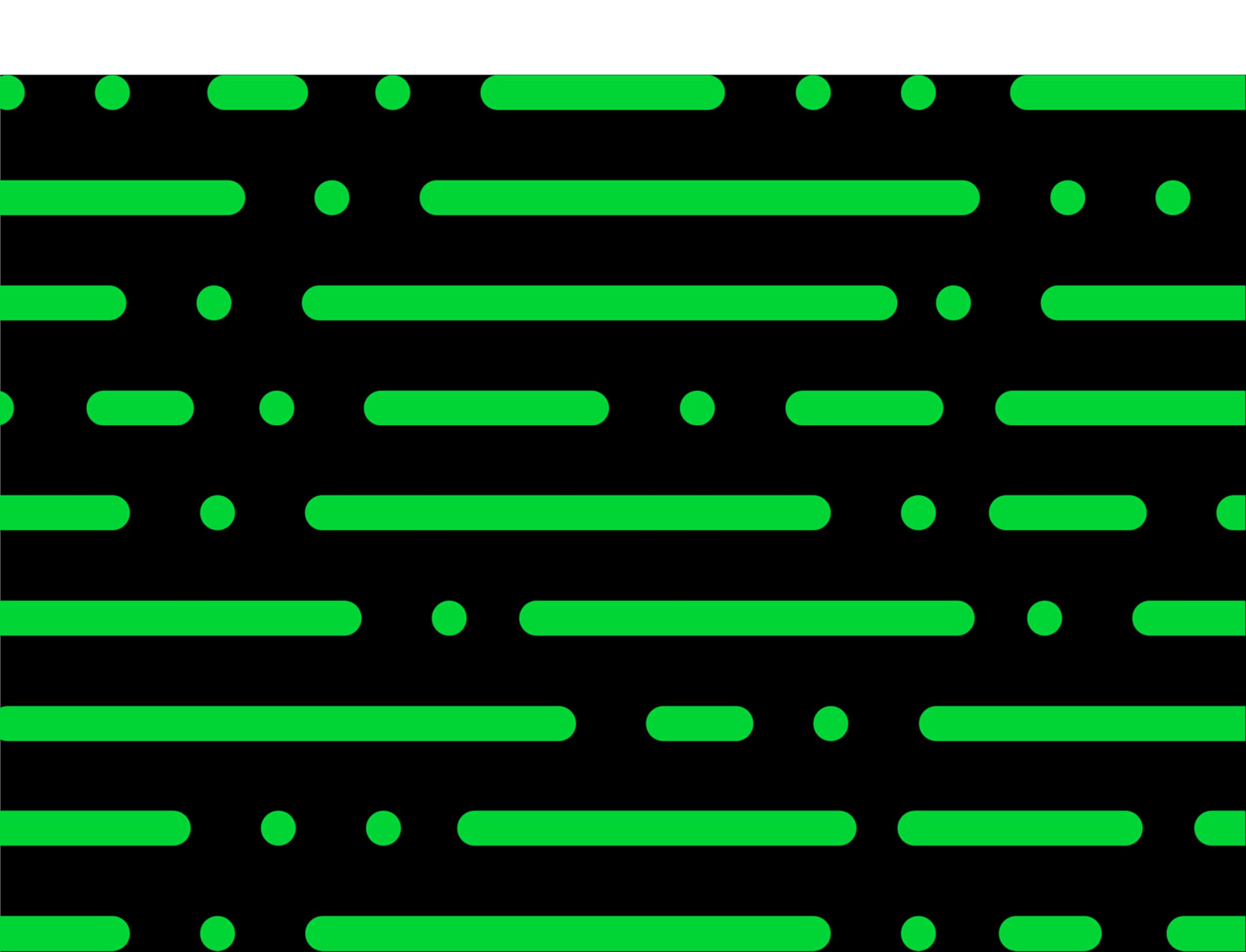
14. Ethiopia compliance information

More information regarding Ethiopia compliance is available on **Compliance SharePoint**.

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