

Sage 300 People

Release Notes

Ghana Statutory Update

September 2026



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1.0 Ghana Tax Table Change

1.1 Detail of Changes

The Ghana Revenue Authority (GRA) has published updated PAYE tax tables reflecting the amended income tax rates applicable to resident individuals with effect from 01 September 2026 in accordance with the amended First Schedule to the Income Tax Act, 2015 (Act 896).

Annual Tax Table effective 01 September 2026 applicable to Resident Individuals.

Annual Income Brackets		Rate	Fixed Amount
From (GHS)	To (GHS)	%	Amount
0.00	7 056.00	0%	0.00
7 056.01	8 016.00	5%	0.00
8 016.01	9 216.00	10%	48.00
9 216.01	44 016.00	17.5%	168.00
44 016.01	236 016.00	25%	6 258.00
236 016.01	600 000.00	30%	54 258.00
600 000.01	and above	35%	163 453.20

Monthly Tax Table effective 01 September 2026 applicable to Resident Individuals.

Monthly Income Brackets		Rate	Fixed Amount
From (GHS)	To (GHS)	%	Amount
0.00	588.00	0%	0.00
588.01	668.00	5%	0.00
668.01	768.00	10%	4.00
768.01	3 668.00	17.5%	14.00
3 668.01	19 668.00	25%	521.50
19 668.01	50 000.00	30%	4 521.50
50 000.01	and above	35%	13 621.10

Note:

The tax rate applicable to non-resident individuals remains unchanged at 25%. This is applicable on Full-time, Part-time and Temporary Non-resident employees.

1.2 Backdate PAYE for Previous Months

If the September 2026 payroll has already been finalised, then the new generic tax file must only be imported in a new month, e.g. October 2026. The PAYE for September 2026 will only recalculate once a 0.00 backdated adjustment is done on the Basic Income earning line.

Follow the steps below to apply the new tax tables for previous months:

Step 1:

On the employee's Payslip Detail screen – Earnings tab, select the Basic Income earning line.

The screenshot shows the 'Payslip Detail' screen for employee 'G000195 - Mr R Reynolds'. The 'Earnings' tab is active, displaying a table of earnings. The first row, 'BASIC Basic Salary', is highlighted with a red box. The table has columns: Display Priority, Group, Code, Short Description, Type Code, Units, Fixed, Recurrence Amount, Amount, Total, Pro Rata Amount, and Balance. The 'Amount' column for the first row shows 40,000.00. The 'Total' column for the first row shows 40,000.00. The 'Balance' column for the first row shows 0.00. The 'Net Salary' is 27,828.85.

Display Priority	Group	Code	Short Description	Type Code	Units	Fixed	Recurrence Amount	Amount	Total	Pro Rata Amount	Balance
1		BASIC	Basic Salary	BASIC		40,000.00	0.00	0.00	40,000.00	0.00	0.00
2		OTHER	Other Income	INCPAYE		0.00	0.00	0.00	0.00	0.00	0.00
3		OT	Overtime	OVERTIME		0.00	0.00	0.00	0.00	0.00	0.00
4		BONUS	Bonus	ANNBON		0.00	0.00	0.00	0.00	0.00	0.00

Step 2:

Click on the Backdated Adjustment button.

The screenshot shows the 'Payslip Detail' screen for employee 'G000195 - Mr R Reynolds'. The 'Earnings' tab is active, displaying a table of earnings. The 'Backdated Adjustment' button, represented by a circular arrow icon, is highlighted with a red box. The table has columns: Display Priority, Group, Code, Short Description, Type Code, Units, Fixed, Recurrence Amount, Amount, Total, Pro Rata Amount, and Balance. The 'Amount' column for the first row shows 40,000.00. The 'Total' column for the first row shows 40,000.00. The 'Balance' column for the first row shows 0.00. The 'Net Salary' is 27,828.85.

Display Priority	Group	Code	Short Description	Type Code	Units	Fixed	Recurrence Amount	Amount	Total	Pro Rata Amount	Balance
1		BASIC	Basic Salary	BASIC		40,000.00	0.00	0.00	40,000.00	0.00	0.00
2		OTHER	Other Income	INCPAYE		0.00	0.00	0.00	0.00	0.00	0.00
3		OT	Overtime	OVERTIME		0.00	0.00	0.00	0.00	0.00	0.00
4		BONUS	Bonus	ANNBON		0.00	0.00	0.00	0.00	0.00	0.00

Step 3:

Select New and create a transaction for the previous month, e.g., if your payroll is already in October 2026, select the September 2026 history period and enter a value of 0.00.

If you only imported the new tax file in November 2026, then you will have to do a backdated transaction for September 2026 and one for October 2026.

Code	Short Description	Backdated Adjustment Amount	Total
BASIC	Basic Salary	0.00	40 000.00

Effective Period	Amount
2024/01/31 (1 of 12) January (History)	0.00

Step 4:

Click on Close and then on Save.

Step 5:

Repeat this for all employees.

Step 6:

On the applicable Ghana Company Rules, users should then apply the backdated adjustments. On the Company Rule Detail screen, click on the Backdate button.

Period Status	Processing Status	Capture Status	Calendar Year	Calendar Month	Pay Period Nu.	Pay Period In Tax Year	Start Date	End Date	Business Days In Pay Period	Work Days In Pay Period
H - History	N - Normal	O - Open	2024	01 - January	1 of 12	2024/01/01	2024/01/31		23	
L - Live	N - Normal	O - Open	2024	02 - February	2 of 12	2024/02/01	2024/02/29		21	
F - Future	N - Normal	O - Open	2024	03 - March	3 of 12	2024/03/01	2024/03/31		21	
F - Future	N - Normal	O - Open	2024	04 - April	4 of 12	2024/04/01	2024/04/30		22	
F - Future	N - Normal	O - Open	2024	05 - May	5 of 12	2024/05/01	2024/05/31		23	

Pay Run Definition	Pay Run Status	Active	Process Last	Transaction Date	Actual Processing Date	Release To Ess
MAIN - Main Payrun	0 - Open	✓	✓	2024/02/01	<none>	✓

Step 7:
Select Yes when prompted to calculate all backdated transactions.

People



Do you want to calculate all backdated transactions for the effective period?
Please ensure you are the only person doing the backdate as concurrent sessions can create incorrect results.

Yes

No

Step 8:
Once the backdated adjustments are complete, the PAYE (Normal Tax) will be adjusted with the value for the previous month(s).

Employees

Payroll Detail

Employee

G000195 - Mr R Reynolds

Termination Date

<none>

No image data

Employee Status

A - Active

Date Engaged

2022/01/01

Main Payrun [Statutory Tables]

Summary

Earnings

Deductions

Company Contributions

Pringe Benefits

Provisions

Additional

Shifts

Salary Cost

Tax

Job Costing Detail

Cost Centre

Cost

Net Pay Split

Total

Consolidated Totals

Tax Set Total

Summary and Notes

Deductions

Record 1 of 9



Drag a column header here to group by first column

Display Priority	Code	Short Description	Rate Capture	Units Capture	Fixed	Recurrence Amount	Backdated Adjustment Amount	Amount	Total	Balance
1	NML_TAX	Normal Tax			9 943.67	0.00	-27.48	0.00	9 916.19	
2	OT_TAX	Overtime Tax			0.00	0.00	0.00	0.00	0.00	
3	BONUS_TAX	Bonus Tax			0.00	0.00	0.00	0.00	0.00	
4	T1	SNIT - Tier 1			1 605.40	0.00	0.00	0.00	1 605.40	
5	T2	SNIT - Tier 2			594.60	0.00	0.00	0.00	594.60	
6	T3	SNIT Tier 3			0.00	0.00	0.00	0.00	0.00	
7	PENS	Pension			0.00	0.00	0.00	0.00	0.00	
8	PROV	Provident			0.00	0.00	0.00	0.00	0.00	
					0.00	12 143.67	0.00	-27.48	0.00	12 116.19

Current Period

Period Salary

40 000.00

Total Earnings

40 000.00

Total Deductions

12 116.19

Net Salary

27 883.81

You can also view the detailed breakdown of the backdated adjustment value by selecting the Normal Tax Deduction line and then click on the backdated adjustment button.

Backdated Adjustment Detail



Check Rules Broken Rules Close

Actions

Other

Record 1 of 1

Payslip Line

Code	Short Description	Backdated Adjustment Amount	Total
NML_TAX	Normal Tax	-27.48	9 916.19

Unit Details

Effective Period	Amount
2024/01/31 (1 of 12) January (History)	-27.48

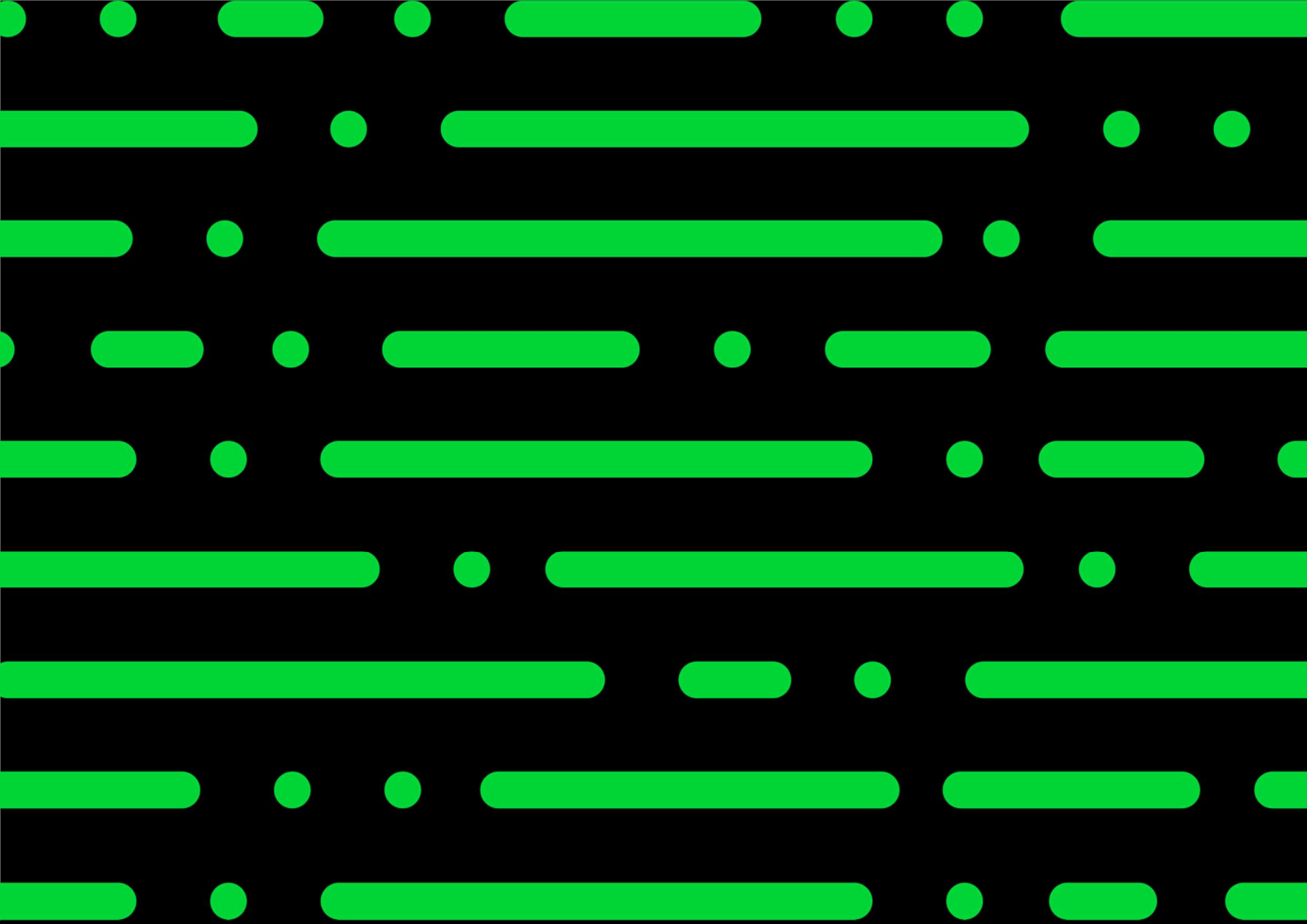
2.0 Apply Ghana Statutory Changes

To update your Sage 300 People application with the latest tax table, import the latest Ghana generic tax file.

Note:

Before importing the new GHA-GenericTax.xml file please ensure that the Sage 300 People application is updated to at least version 26.1.3.3.

The file must be imported in any pay period before doing any payroll processing, printing payslips or reports or making any payments. Do a general recalculation for all Ghana company rules after importing the updated generic tax file.



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