

## Nigeria Income Tax Calculator Mobile. Offline. Do it yourself

In its bid to make easy and hassle-free the process of determining the income tax payable by employees or individuals in the formal or informal sector, Akintola Williams Deloitte has developed an Income Tax Calculator for Nigeria

Taxpayers are the single most significant group of stakeholders in the Nigerian tax system, so declares the National Tax Policy (NTP). Thus every effort that is directed at achieving among others:

- simplicity, certainty and clarity as a way of that taxpayers understand and trust the tax system;
- low compliance cost i.e. the economic costs of time required and the expense which the taxpayer may incur during the procedures for compliance can be managed at minimum levels at all times, would ensure an overall improvement in the quality of the tax system.

The NTP thus encourages the development of structures, platforms, tools and/or applications that can enhance and simplify compliance for taxpayers.

Income tax computation and its payment need not be capital punishment (cf. Jeff Hayes). It also does not need to trigger a feeling of loss or want of control. "Many people believe that where taxes are concerned, they are victims, held hostage by an inevitable process that allows them no input, no control ... where people believe that they lack control, they seldom try to assert control (Richard Carlson – Don't Sweat Guide to Taxes)".

The reality however is that taxpayers always complain that the tax amount deducted from their pay is too high. Given that under the Pay-As-You-Earn tax regime, the employer is the collection agent for the State Internal Revenue Service of the State in which the employees are resident, the role actors in the case of corporate taxpayers involved in the process of computing tax assessed on the individual comprise the various human resource personnel, finance personnel and external tax consultants.

In developed economies, the tax authority's website is usually the first point of reference for individual tax

both earned and unearned.

In Nigeria, the Federal Inland Revenue service (FIRS) is the authority for monitoring collection and administration of tax in Nigeria. A tax calculator can be accessed from its website to aid tax payers determine an estimate of Nigeria tax that will be deducted from their income. Most of these online tools are only accessible via the internet.

In its bid to make easy and hassle-free the process of determining the income tax payable by employees or individuals in the formal or informal sector, Akintola Williams Deloitte has developed an Income Tax Calculator for Nigeria. The Calculator is a very simple application that helps to calculate tax due in line with the Nigerian Income Tax law. The Nigeria Income Tax Calculator (NITC) shows in one click a summary of incomes, allowances, deductions and net income both monthly and annual.

The plus value of

the NITC is its accessibility. Once downloaded on your device, you do not need data service to make use of it. To access the NITC, visit <http://www.wecadeloitte.com/TaxCalculator> from any mobile device to use the calculator online. You can also download it from Google play Store for Android device directly.

Alternatively, interested users can use the QR code shown below by directly scanning to their phones in lieu of opening a browser and typing the URL.



Helpline

**Tomiswa Adefokun**  
+234 (0) 807 9887 393

It may be of interest to note that this application is the first mobile application developed by any of the "Big 4" professional service firms with Nigerian public as a primary target. It is also the first mobile application to be developed by any of these firms, locally in Nigeria, for public use.

Join us to share our moment of innovation!

*This publication contains general information only and Akintola Williams Deloitte is not, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services.*

*Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.*

*Akintola Williams Deloitte a member firm of Deloitte Touche Tohmatsu Limited, provides audit, tax, consulting, accounting and financial advisory, corporate finance and risk advisory services to public and private clients spanning multiple industries. Please visit us at [www.deloitte.com/ng](http://www.deloitte.com/ng)*



### International capabilities with local delivery.

At Deloitte, we offer practical suggestions to help companies navigate through tax and other business issues. Visit us at [www.deloitte.com/ng](http://www.deloitte.com/ng) and find out how we can help you

Oluseye Arowolo  
Partner | Tax & Regulatory Services  
[oarowolo@deloitte.com](mailto:oarowolo@deloitte.com)

Fatai Folarin  
Lead Partner | Tax & Regulatory Services  
[ffolarin@deloitte.com](mailto:ffolarin@deloitte.com)