

**Umusoro ku nyungu ukomoka ku
musaruro (TPR)**

- **Umusoro ku musaruro ukomoka ku murimo (TPR) ugizwe n'amafaranga yose umukozi yishyurwa hamwe n'agaciro k'ibintu ahabwa n'umukoresha we bijyanye n'umurimo yakoze. Uyu musoro uzwi nka TPR ufatirwa n'umukoresha, akaba ari nawe uwumenyekanisha akanawishyura mu mwanya w'abakozi be.**

Iyandikishe ku musoro wa TPR

- Iyi uri umukoresha wishyura abakozi bawe amafaranga cyangwa ibindi bintu by'agaciro usabwa kwiwandikisha ku musoro wa TPR, kuwumenyekanisha no kuwishyurira abakozi bawe. Iyo umukoresha asonewe umusoro ku nyungu harimo na TPR, abakozi be nibo bafite inshingano zo kwiwandikisha kuri PAYE, bakayimenyekanisha, bakanayiyishyurira.

IBYICIRO BY'ABAKOZI BAREBWA N'UMUSORO WA TPR

- Hari ubwoko butatu bw'abakozi barebwa no kumenyekanisha umusoro ukomoka ku musaruro. Abo ni aba bakurikira: Abakozi bahoraho, abakozi ba nyakabyizi n'abakozi bafite umukoresha urenze umwe.
- Umukozi wese abarwa nk'umukozi uhoraho keretse iyo yujuje ibisabwa ngo abarirwe mu cyiciro cy'aba nyakabyizi cyangwa icyo abafite umukoresha urenze umwe.
- Umukozi wa nyakabyizi ni umukozi wese ukora imirimo itagomba ubuhanga bwihariye, uhawe akazi n'umukoresha mu gihe kitarenze iminsi mirongo itatu (30) ikomatanyije mu gihe kingana n'amezi cumi n'abiri (12).
- Iyo umukozi afite abakoresha barenze umwe, umukoresha wa mbere (w'ibanze) ni umukoresha wishyura umukozi umusaruro ku mwaka ukomoka ku kazi gahoraho cyangwa ku masezerano y'igihe kirekire kurusha atangwa n'abandi bakoresha.

INSHINGANO Z'USORA WANDITSE KURI TPR

- Iyo umukoresha ategura imishahara y'abakozi be, asabwa gufatira TPR y'abakozi be, akayimenyekanisha, ndetse akanayishyura kuri RRA mu gihe kitarengeje iminsi 15 ikurikira ukwezi yabakatiyemo uwo musoro.
- Umukoresha afite inshingano zo kubika ibitabo by'ibaruramari nk'ikimenyetso cy'uko yafatiriye uwo musoro wa TPR, akawumenyekanisha kandi akawishyura. Mu gihe umukoresha asonewe imisoro harimo n'ifatirwa nka TPR, umukozi niwe utegetswe kwiwandikisha kuri RRA, akikorera imenyekanisha akanishyura uwomusoro.

- Iyo umukoresha yakoresheje umukozi wa nyakabyizi mu gihe kiri munsu y'iminsi 30 ibarwa mu gihe runaka cyo mu mwaka, umukoresha asabwa gukata amafaranga angana na 15% by'umushahara ugenewe uwo nyakabyizi.
- Iyo umukoresha atari we mukoresha wa mbere w'umukozi akoresha, asabwa gufatira umusoro wa TPR ungana na 30% by'umushahara wose agenera uwo mukozu.

UMUSARURO USORESHWA UKOMOKA KU MURIMO

- Umusaruro usoresheha ukomoka ku murimo ugizwe n'amafaranga yose umukozi yishyurwa hamwe n'agaciro k'ibintu ahabwa n'umukoresha bijyanye n'umurimo akora. Ayo mafaranga ni aya akurikira:
- 1. Ibihembo, umushahara, amafaranga yishyurwa mu gihe cy'ikiruhuko, amafaranga yishyurwa mu gihe cy'uburwayi n'agenerwa kwivuza, amafaranga atangwa mu mwanya w'ikiruhuko ku mukozi uvuye ku murimo atarafata ikiruhuko cy'umwaka, amafaranga y'insimburamubyizi, amafaranga yishyurwa umukozi nka komisiyo, amafaranga y'ishimwe hamwe n'agahimbazamusyi;

- Umuntu ku giti cye utuye mu Rwanda wakira umusaruro ukomoka ku murimo awuhawe n'abakoresha barenze umwe cyangwa wakira undi musaruro ukomoka ku murimo ashobora gukora imenyekanisha ry'umusoro ry'umwaka kugira ngo asabe gusubizwa amafaranga y'umusoro arenga ku wo yagombaga kwishyura.
- Umuntu ufite abakoresha barenze umwe agomba kubimenyesha abakoresha be kugira ngo hamenyekane umukoresha wa mbere uwo ari we. Umukoresha nawe afite inshingano yo kubaza umukozi we niba ari we mukoresha wa mbere kugirango amenye uburyo azajya amukata umusoro wa TPR.

- 2. Amafaranga atangwa kubera ubuzima buhenze, ayo gutunga umukozi kure y'aho asanzwe akorera, ay'icumbi, ayo kwakira abashyitsi cyangwa ay'ingendo;
- 3. Iyishyurwa cyangwa isubizwa ry'ibyakoreshejwe n'umukozi cyangwa uwo bafatanyije;
- 4. Ibyishyurwa umukozi kubera ko yakoze mu buryo budasanzwe;
- 5. Imperekeza ihabwa umukozi igihe yirukanywe ku murimo, akazi ke karangiye cyangwa amasezerano y'umurimo asheshwe;
- 6. Ibyishyurwa ku bwiteganyirize bw'izabukuru;
- 7. Ibindi byishyurwa ku mpamvu z'akazi kakovwe, akariho, cyangwa akazakorwa

UKO UMUSARURO UTANGWA MU BINTU UHABWA AGACIRO

- Umusaruro utangwa mu bintu uhabwa umukozi wongerwa mu musaruro usoroshwa ukomoka ku murimo hakurikijwe agaciro ku isoko ku buryo bukurikira:
- Hongerwa ku musaruro usoroshwa amafaranga ahwanye no gutunga no gukoresha ikinyabiziga cy'akazi ku mukozi mu gihe cy'umusoro, angana, ku buryo bucishirije, n'icumi ku ijana (10%) by'ibihembo bitari ibintu

- Hongerwa ku musaruro usoreshe umusaruro ku nguzanyo, harimo n'amafaranga yishyuwe mbere ku mushahara birenze imishahara y'amezi atatu (3), zihabwa umukozi ungana n'ikinyuranyo gishobora kuboneka hagati: a. y'inyungu ku nguzanyo yagombaga kuba yarishyuwe n'umukozi mu kwezi iyi nguzanyo yakiriwemo, izo nyungu zibazwe hakurikijwe igipimo cy'inyungu Banki Nkuru y'u Rwanda ikurikiza ku mabanki y'ubucuruzi; b. n'inyungu nyazo zishyuwe n'umukozi muri kwa kwezi

- Hongerwa ku musaruro usoreshe amafaranga ahwanye no gukoresha cyangwa gutura mu nzu itanzwe n'umukoresha, harimo cyangwa hatarimo ibikoreshe byo mu nzu, mu gihe cy'umusoro, angana, ku buryo bucishirije, na makumyabiri ku ijana (20%) by'ibihembo bitari ibintu.

Ubwoko bw'umusoro ku nyungu usonewe umusoro wa TPR

- **Ibyishyurwa bikurikira ntibibarirwa mu musaruro usoreshwa ukomoka ku murimo:**
- 1° Iyishyurwa cyangwa isubizwa ry'ibyakoreshejwe n'umukozi cyangwa uwo bafatanyije:
- a. Byose bigenewe ibikorwa by'umukoresha;
- b. Bivanwa cyangwa byagombaga kuvanwa mu gihe cy'ibara ry'umusaruro w'umukozi ku bikorwa bye byose

- 2° Imisanzu umukoresha ashyirira umukozi mu Rwego rwa Leta rufite ubwiteganyirize mu nshingano;
- 3° Ibyishyurwa biturutse ku bwiteganyirize bitanzwe n'Urwego rwa Leta rufite ubwiteganyirize mu nshingano cyangwa ikigega cya pansiyoni cyemewe

- 4° Umusaruro ukomoka ku murimo wabonywe n'umuntu udafite ubwenegihugu nyarwanda yishyurwa na Leta y'inyamahanga cyangwa n'umuryango utari uwa Leta hakurikijwe amasezerano bagiranye na Leta y'u Rwanda, igihe umusaruro wakiriwe kubera imirimo y'imfashanyo yakorewe mu Rwanda
- 5° Umusaruro ukomoka ku murimo umukoresha udatuye mu Rwanda yishyuye umuntu ku giti cye udatuye mu Rwanda kubera za serivisi yakoze mu Rwanda, uretse iyo izo serivisi zifitanye isano n'icyicaro gihoraho cy'umukoresha mu Rwanda.

ABANTU BASONEWE UMUSORO WA TPR

- Abantu basonewe umusoro ku musaruro ukomoka ku murimo ni aba bakurikira:
- 1° Umunyamahanga uhagarariye igihugu cye mu Rwanda;
- 2° Undi muntu wese ku giti cye ukora muri Ambasade, mu biro bihagarariye igihugu cye mu Rwanda, muri Konsula cyangwa mu biro by'iyi Leta y'amahanga bikora imirimo ya Leta, w'umwenegihugu w'iyi Leta kandi ufite pasiporo y'abanyacyubahiro;
- 3° Umuntu ku giti cye, utari Umunyarwanda, ukoreshe n'umuryango mpuzamahanga.

Bara umusoro wa TPR

- Umusoro ukomoka ku murimo wishyurwa hakurikijwe ibipimo biri mu mbonerahamwe zikurikira:
- **Umusoro usoresheha ku kwezi mu mafaranga y'amanyarwanda (Frw)**

Igipimo cy'umusoro		Igipimo
Kuva	Tugeza	
0	60,000	0%
60,001	100,000	10%
100,001	200,000	20%
200,001	Kuzamura	30%

Umusoro usoreswa ku mwaka mu mafaranga y'amanyarwanda (Frw)

Kuva	Kugeza	
0	720,000	0%
720,001	1,200,000	10%
1,200,001	2,400,000	20%
2,400,001	Kuzamura	30%

Menyekanisha umusoro wa TPR

- Umusoro ku musaruro ukomoka ku murimo (TPR) umenyekanishwa ukanishyurwa ku kwezi cyangwa ku gihembwe. Mu rwego rwo korohereza abasora, Ikigo cy'Imisoro n'Amahoro gifatanyije n'Ikigo cy'Ubwishingizi bw'Abakozi (RSSB) bashyizeho sisiteme ikomatanyije izwi nka Ishema ikoreshwa mu kumenyekanisha icyarimwe umusoro ukomoka ku murimo n'imisanzu y'ubwiteganyirize bw'abakozi. Cyakora iyi sisiteme ntabwo ikoreshwa ku batanga imisanzu y'izabukuru ku bushake bwabo. Cyakora na sisiteme isanzweho ya RRA aho umukoresha ashobora kumenyekanisha umusoro ukomoka ku murimo n'imisanzu ya RSSB nayo iracyakora.

- RRA igira inama abakoresha bose kwitabira gukoresha sisiteme ikomatanyije ndetse n'abakoresha bashya bashishikarizwa gutangira kumenyekanisha umusoro ukomoka ku murimo n'imisanzu ya RSSB bakoresheje iyi sisiteme ikomatanyije.
- Kugira ngo abasora bemererwe gukoresha iyi sisiteme ikomatanyije, basabwa kubanza kwiwandikisha kui biro bya RRA bibegereye cyangwa bagahamagara ku murongo utishyurwa wa RRA ariwo 3004. Kumenyekanisha umusoro hakoreshejwe ubu buryo bukomatanyije, bisa n'uko indi misoro yose y'imbere mu gihugu imenyekanishwa, bikorerwa muri sisiteme ya E-Tax.

IBIHANO KU MAKOSA AREBENA N'UMUSORO WA TPR

- Ibihano bihabwa abasora batubahirije amategeko arebana n'umusoro ukomoka ku musaruro bisa n'ibihano bitangwa muri rusange ku yindi misoro y'imbere mu gihugu. Uwatinze kumenyekanisha cyangwa kwishyura umusoro ahabwa ibihano n'inyungu z'ubukererwe. Ibyo bihano birimo:
- Ibijyanye no gukererwa kumenyekanisha umusoro
- Ibihano bijyanye no gukererwa kwishyura umusoro
- Ibihano bijyanye no kutamenyekanisha cyangwa kutishyura umusoro
- Ibihano bijyanye no kumenyekanisha umusoro muto ku wari uteganyijwe
- Ibihano bijyanye no kwishyura umusoro muto ku wari uteganyijwe

- **a. Ibihano n'amande y'ubukererwe bwo kumenyekanisha no kwishyura umusoro wa TPR**
- Umuntu wese ukora rimwe mu makossa yavuzwe haruguru arebana n'umusoro wa TPR, ahabwa ibihano bidahinduka hakurikijwe ibyiciro bikurikira:

Ibihano bidahinduka	Usora urebwa n'igihano
Amafaranga 50,000	Umuntu wese udakora ibikorwa bibyara inyungu cyangwa umusoreshwa ufite igicuruzo kiri hejuru ya miliyoni 2 z'amanyarwanda (FRW 2,000,000) ariko kitarenze miliyoni 20 z'amanyarwanda (FRW 20,000,000) ku mwaka.
Amafaranga 300,000	Iyo usora ari ikigo cya Leta cyangwa umuryango udaharanira inyungu, kandi uwo musoreshwa akaba afite igicuruzo kirengeje miliyoni 20 z'amanyarwanda ku mwaka
Amafaranga 500,000	Iyo usora yamenyeshejwe na RRA ko yashyizwe mu cyiciro cy'abasora banini

- **b. Ibihano byo mu rwego rw'ubutegetsi bihabwa utamenyekanishije cyangwa utishyuye umusoro wa TPR ku gihe**
- Umusoresha utabashije kumenyekanisha no kwishyura TPR mu gihe giteganywa n'amategeko, asabwa kumenyekanisha uwo musoro no kwishyura kandi agacibwa n'ibihano bikurikira:

Ijanisha (%)	Igihe cy'ubukererwe
20 % y'umusoro wagombaga kwishyurwa	Iyo igihe cy'ubukererwe bwo kwishyura TPR kitarengeje iminsi 30 uhareye igihe itariki ntarengwa yarangiriye
40 % y'umusoro wagombaga kwishyurwa	Iyo igihe cy'ubukererwe bwo kwishyura TPR kiri hagati y'iminsi 31 na 60 uhareye igihe itariki ntarengwa yari iteganyijwe.
60% y'umusoro wagombaga kwishyurwa	Iyo igihe cy'ubukererwe bwo kwishyura TPR kirengeje iminsi 60 uhareye igihe itariki ntarengwa yari iteganyijwe.

- **c. Ibihano bihabwa uwakerewe kwishyura umusoro wa TPR**
- Usora wamenyekanishije umusoro wa TPR mu gihe giteganyijwe **ariko ntawishyure mu gihe cyateganyijwe** ,ahanishwa kwishyura uwo musoro fatizo hiyongereyeho n'ibihano nk'uko biri mu mbonerahamwe ikurikira:

Ijanisha (%)	Igihe cy'ubukererwe
5% y'umusoro fatizo	Iyo usora yakerewe kwishyura umusoro mu gihe kitarengeje iminsi 30 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.
10 % by'umusoro fatizo	Iyo usora yakerewe kwishyura umusoro mu gihe kiri hagati y'iminsi 30 na 60 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.
30% by'umusoro fatizo	Iyo usora yakerewe kwishyura umusoro mu gihe kirenze iminsi 60 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.

d. Inyungu z'ubukererwe bwo kwishyura umusoro wa TPR

Ijanisha (%)	Igihe cy'ubukererwe
0.5 %	Iyo usora yakerewe kwishyura umusoro wa TPR mu gihe kitarengeje amezi 6 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.
1 %	Iyo usora yakerewe kwishyura umusoro wa TPR mu gihe kiri hagati y'amezi 6 na 12 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.
1.5 %	Iyo usora yakerewe kwishyura umusoro wa TPR mu gihe kirengeje amezi 12 uhereye igihe itariki ntarengwa yo kwishyura yarangiriye.

Ishyura umusoro wa TPR

- Umusoro wa TPR umenyekanishwa ukanishyurwa ku kwezi. Cyakora, abasoreshwa bafite igicuruzo ku mwaka kiri munsu ya miliyoni 200 z'amanyarwanda (200,000,000 Frw) yemererwa guhitamo kuba kumenyekanisha TPR ku gihembwe.
- Haba ku kwezi cyangwa ku gihembwe, imenyekanisha rya TPR rigomba gukorwa no koherezwa kuri RRA bitarenze itariki 15 z'ukwezi gusoza igihe cy'isoresha.

Ibijyanye no kwishyura TPR ku gihembwe

- Ibihembwe abasora bamenyekanisha umusoro wa TPR ku gihembwe bireba ibihe by'isoresha bikurikira:
- Igihe cy'isoresha gihera ku itariki ya 01 Werurwe kikageza ku itariki 31 Gicurasi, kigomba kumenyekanishwa no kwishyurwa bitarenze tariki 15 Kamena.
- Igihe cy'isoresha gihera ku itariki 01 Kamena kikageza ku itariki 31 Kanama, kigomba kumenyekanishwa no kwishyurwa bitarenze tariki ya 15 Nzeri.
- Igihe cy'isoresha gihera ku itariki ya 01 Nzeri kikageza ku itariki 30 Ugushyingo, kigomba kumenyekanishwa no kwishyurwa bitarenze tariki ya 15 Ukuboza.
- Igihe cy'isoresha gihera ku itariki 01 Ukuboza kikageza ku itariki 28 (cyangwa 29) Gashyantare, kigomba kumenyekanishwa no kwishyurwa bitarenze tariki 15 Werurwe.
- Cyakora, ku basora bemerewe kumenyekanisha TPR ku gihembwe, bagomba kuzirikana kumenyekanisha imisanzu ya RSSB buri kwezi.

Ibikenewe kugirango wishyure umusoro wa TPR

- Mu gihe cyo kwishyura TPR hari ibintu 2 umusoreshe agomba kuba azi harimo:
- a. Nimeron ya RRA iranga inyadiko y'imenyekanisha (izwi nka doc Id cga RRA reference Number)
- b. N'umubare w'amafaranga y'umusoro ugomba kwishyurwa.
- Amafaranga y'umusoro ugomba kwishyurwa abarirwamo n'ibihano n'inyungu byaciwe usoreshe kubera amakosa runaka.
- Yaba doc Id cyangwa umubare w'umusoro ugomba kwishyurwa byose bigaragara ku rupapuro usora ahabwa iyo amaze kumenyekanisha umusoro wa TPR.
- RRA ishishikariza abasora kwishyura imisoro yabo bakoresheje ikoranabuhanga nka Mobile Money, E-banking, MobiCash cyangwa kwishyura umuntu anyuze muri sisitemu ya E-tax.