



Revenue Collection Division

INSTRUCTIONS FOR COMPLETING PAY-AS-YOU-EARN (PAYE) EMPLOYEE CERTIFICATE

GENERAL INFORMATION

The employee certificate allows an employer to report to its employees and FRCA regarding payments made of wages and tax.

It is part of the Pay-As-You-Earn (PAYE) system of tax collection.

The certificate should be in four parts:

ORIGINAL: Employee's tax return copy.

DUPLICATE: To be retained by employee.

TRIPLICATE: FRCA copy.

QUADRUPPLICATE: To be retained by employer.

Complete the return form in black or blue pen.

PRINT CLEARLY. A typewriter or laser printer may also be used.

In some cases an employer may be required to report this information in **electronic format** to FRCA, or may voluntarily choose to do so. For further information contact:

info@frca.org.fj

A company may also **print its own** PAYE employee certificates provided they contain all the information fields that the FRCA form contains.

COMPLETING THE CERTIFICATE

All items should be completed. If an item is Not Applicable write "N/A" in the box provided

Year of certificate

At the top of the certificate write the year that the certificate covers eg if it is a certificate for the year ended 31 December 2008 certificate write "08".

Employer's name

Write here the name of the employer.

Employer's TIN

Write here the Tax Identification Number (TIN) of the employer. If the employer does not have a TIN it can still complete the certificate. However, it should also complete the form "Application for Registration".

Employee's name

Write here the name of the employee.

Employee's TIN

Write here the TIN of the employee.

Period employed

Write the dates that the employee worked for the employer. For example, if the employee worked for the full 2009-year write "01/01/09 to 31/12/09".

Employee FNPF number

Write here the Fiji National Provident Fund (FNPF) number of the employee.

Gross wages/earnings

Write here the total amount paid to the employee for the year, including:

- salary, wages, overtime, bonus, remuneration, gratuities
- stipend, commission, other amounts for services.

Directors Fees

Write here the total amount of directors fees paid for the year.

Management Fees

Write here the total amount of management fees paid for the year.

Redundancy Payment

Write here the total amount paid as redundancy payment to any employee for the year.

Pension Income

Write here the total amount of pension paid for the year.

Lump Sum Payment

Write here the total amount paid as Lump Sum Payment to any employee for the year.

Total value of benefits

Write here the **total amount paid** to the employee for the year for benefits, such as:

- ration, quarters, housing, accommodation and utilities
- motor vehicle and travel
- reduced rate of interest
- club fees, medical insurance, excess FNPF and other benefits.

Breakdown of benefits can be specified in Comments.

Tax deducted

Write here the total amount of tax deducted for the year.

FNPF deducted

Write here the total amount of Fiji National Provident Fund (FNPF) deducted for the year.

Superannuation

Write here the contribution made to any other approved superannuation Fund other than FNPF.

Signature

The employer or the authorised officer of the employer should sign and date the certificate.

Checklist

Note: All original employee certificates that are manually prepared and those where alterations have been made to the manual or computer generated copy have to be stamped by employer before they are issued to employees.

What to do with the completed form

You may either post the form to FRCA or bring it to any of the FRCA offices listed below.

If **posting** the form send it to:

For Central & Eastern Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Suva

For Western Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Lautoka

For Northern Division businesses:

Commissioner of Inland Revenue
Private Mail Bag
Labasa

If **bringing** the form to FRCA office, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

Revenue & Customs Services Complex
Corner of Ratu Sukuna Road & Queen Elizabeth Drive
Nasese

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

First Floor Rupan Building
Corner of Nanuku & Jaduram Street
Labasa

If bringing the form to FRCA office, a FRCA officer will check it and advise if you have missed out any details. If you need help filling in the form ask the FRCA officer at the counter.