



Revenue Collection Division

INSTRUCTIONS FOR COMPLETION OF PAYE ANNUAL SUMMARY

This form allows an employer to make a report to FIRCA about the employer's obligations under the Pay-As-You-Earn (PAYE) system.

This report must be made to FIRCA no later than February 28th following the year to which the report relates.

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.

Reporting period details

Write the period which the report is for in the box at the top of the first page.

Identification details

Write the employer's name and Tax Identification Number (TIN) in the spaces provided. Also write employer's phone and email contact if any.

If you are an employer who has branches registered with FIRCA for PAYE purposes, write the branch numbers in the space provided. (Note: Head Office is always Branch "99"). Otherwise, leave blank.

Section A: Reconciliation of PAYE tax paid for the year

Item 1: Write here the amount of PAYE tax you have deducted from employees' emoluments for the year.

Item 2: Write here the amount of PAYE tax deducted from employees' emoluments for the year, which has been sent to FIRCA for the period of this report.

Item 3: Deduct Item 2 from Item 1 and write any difference in this box.

Underpayments and Overpayments

If the amount in Item 3 shows that you have not sent in all the PAYE tax you have deducted for the year, you should pay the difference immediately. In such cases, you need to advise FIRCA which months of the year the short payment relates to. A penalty will be applied to short-paid amounts.

<p>Note: You must attach to this summary a copy of each employee PAYE certificate or a summary of all certificates in the approved form.</p>

If the amount in Item 3 shows that you have overpaid your PAYE tax, this amount will be credited to your next year's PAYE tax, or offset against any other tax liabilities outstanding. FIRCA will advise you of what happens to your overpayment. In some cases it may be refunded.

Item 4: Write here the total amount of PAYE tax shown on all the attached copies of certificates for each individual employee.

Section B: Details of whether emoluments are subject to tax

Item 5: Write here the total amount of emoluments paid from which you were required to deduct tax.

Item 6: Write here the total amount of emoluments paid from which you were **not** required to deduct tax.

Item 7: Add Items 5 and 6 and write the total here.

Section C: Details of emoluments paid for the year

In this section, provide details of the amounts of emoluments (including benefits) paid for all your employees for the year.

Details of emoluments paid

Item 8: Write here the total amount of salary, wages, leave encashment, overtime, bonus, remuneration and gratuities paid to all employees for the year.

Item 9: Write here the total amount of directors fees paid for the year.

Item 10: Write here the total amount of stipend, remuneration and gratuities paid to all employees for the year.

Item 11: Write here the total amount of pensions paid for the year.

Item 12: Write here the total amount of retiring allowances paid for the year.

Item 13: Add up Items 7 to 11 and write the total here. This is the sub-total of all emoluments paid, except for benefits.

Notes regarding benefits

1. In Items 16 to 26 you must provide a detailed breakup of each type of benefit provided to all employees.
2. There are special rules for valuation of benefits – see FIRCA Practice Statement No. 12 for more details.

Items 14: Write here the value of total benefits you have paid to all employees for the year.

Item 15: Write here total emoluments for the year including benefits (add Items 8 to 14). This amount should be the same amount as Item 7 on the previous page.

Details of benefits paid/provided

Items 16: Write here the total estimated annual value of any quarters, board, rations and residence provided to employees

Item 17: Write here the total value of private use of employer's motor vehicle provided to employee.

Item 18: Write here the totals amount of rent provided by the employer to subsidise some or all of the rent paid by employees.

Item 19: Write here the total amount of club fees provided by the employer to allow employees to be members of social, sporting and other clubs.

Item 20: Write here the total amount of travel expenses of employees paid for by the employee which are of a private nature to the employee.

Item 21: Write here the total amount of benefit to employees by the employer providing them with loans which are:

- non-repayable, in part or full; or
- subject to an interest rate which is lower than that which the employer would have charged a non-employee.

Item 22: Write here the total amount of benefit to employees, paid for by the employer, for electricity, water, telephone, internet and other utilities of a private nature.

Item 23: Write here the total amount of benefit to employees by way of medical insurance cover paid for or provided by the employer.

Item 24: Write here the total amount of FNPF or superannuation contributions paid by the employer, in excess of that amount which is allowed as a tax deduction.

Item 25: Write here the total amount of any other allowances granted in respect of employment, whether in money or otherwise, and not already reported at Items 16 to 24. For example, the payment of wages for domestic staff.

Item 26: Write here the amount of total benefits paid to employees (Total of Items 16 to 25) This amount should be the same as the amount at Item 13.

Declaration

The employer's authorised person should write his or her name, sign and date the report

All attachments to the return must be signed by the authorised person.

Note: The income tax law provides severe penalties for persons who make false returns

Electronic reporting requirements

In some cases an employer must provide details of payments to employees in electronic rather than paper format.

Electronic reporting is required by the following employers:

- all those in the public sector
- those in the private sector who paid total emoluments of over \$1,000,000 in the reporting period.
- those with **fifty (50) plus employees** who have PAYE deducted

For further information refer to the FIRCA Publication *Practice Statement No. 11* on electronic reporting.

What to do with the completed form

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

If **posting** the form send it (with a cheque for payment of any tax) 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 FIRCA office, take it to the office nearest to you at the following addresses:

For Central & Eastern Division businesses:

1st Floor Waisomo House
Thurston St
Suva

For Western Division businesses:

Revenue House
19 Tavewa Avenue
Lautoka

For Northern Division businesses:

1st Floor Rupan Building
Corner Nanuku & Jaduram Street
Labasa

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

Your notes and calculations

NOTE: The totals as entered on the PAYE annual summary should balance with the totals of the employee certificates attached.