



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 FIRCA 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:** FIRCA 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 FIRCA, or may voluntarily choose to do so. For further information contact:  
[info@frca.org.fj](mailto:info@frca.org.fj)

A company may also **print its own** PAYE employee certificates provided they contain all the information fields that the FIRCA 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 2008-year write "01/01/08 to 31/12/08".

#### 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.

**Superannuation**

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

**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.

**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 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:

First Floor Rupan Building  
Corner of 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.

**Tax deducted**

Write here the amount of total PAYE tax the employer deducted from gross wages and value of benefits.

**FNPF deducted**

Write here the amount of Fiji National Provident Fund (FNPF) contributions the employer deducted from the gross wages.

**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.