



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

GENERAL INFORMATION

The employee declaration form is used by a person who intends to claim marital or personal allowances in their income tax return. By completing this form, the person's employer will deduct tax from emoluments taking into account the allowances, that is, at a lesser rate than would otherwise be deducted.

The employee declaration form should be completed by a person upon commencing employment. If the employee's entitlement to any of the allowances claimed in the declaration change, the employee should complete a new declaration within 7 days.

An employee who is a married woman living with her husband must also complete a new declaration on the first working day of each year during employment.

After the employee completes the form, they should give it to their employer as soon as possible.

If the employee has more than one employer, **only one** declaration should be completed, and given to the employer who pays the most in emoluments.

COMPLETING THE FORM

Complete the form in black or blue pen. **PRINT CLEARLY**. A typewriter may also be used.

You must complete all items. If an item is not applicable write "N/A" in the box.

Section A: Employee details

In the boxes provided, the employee should write their name (including father's name if Indo-Fijian), address and Tax Identification Number (TIN) if they have one. If the employee does not have a TIN, they must complete the form "Application for Registration" and give it to the FRCA.

Section B: Employee's spouse's details

"Spouse" means the employee's husband or wife, but only if legally married and not separated. In the spaces provided, the employee should write the name, TIN and employer of their spouse, and the date their marriage was registered.

Section C: Employer details

The employer's name and Tax Identification Number (TIN) should be written in the boxes provided. If the employee does not know the employer's TIN, the employee should leave it blank for the employer will fill it in. The branch number for PAYE purposes should also be included, if applicable.

Section D: Details of allowances claimed

The employee should write the amount of any allowances they are entitled to in the boxes provided and total them. The employee should make sure they only claim what they are entitled to. The employee will be required to prove their entitlement to an allowance when they lodge their tax return. If in doubt, the employee should seek the advice of the FRCA

Spouse allowance

If the employee is a married man (not separated) whose wife is not working, he may claim \$1200.

If his wife is working, he cannot claim this allowance. If his wife commences work part way through a year, he should complete a new employee declaration with a claim for spouse allowance of 'nil'.

If the employee is a married woman (not separated) she may claim \$1200 whether her husband is working or not.

Child allowance

The allowance is for children (natural, step or legally adopted children) who are under 18 years of age, or between 18 and 27 years of age if full-time at school, college/university or other educational establishment.

A maximum of 5 children can be claimed. The allowance is \$500 for the first 2 children and \$300 each for the next 3.

Life insurance

The allowance is in respect of the following:

- life insurance premiums payable by a married man in respect of himself, his wife or child
- life insurance premiums payable by a married woman in respect of herself.

Superannuation

The allowance is in respect of the following:

- contributions to the Fiji National Provident Fund (FNPF)
- contributions to an approved pension scheme
- contributions to the Government Widows and Orphans Pension scheme.

The maximum allowance claimable for both life insurance and superannuation is \$1500.

Section E: Declarations

The employee should write his or her name, sign and date the form.

The employee should give this form to their employer. The employer or their authorised person should sign and date the form, and write their position.

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

WHAT TO DO WITH COMPLETED FORM

When the form is completed, including employer's TIN and branch number (if applicable), and the declarations have been signed by both employer and employee, the **employer** should send the original of the form to the FRCA within 15 days.

The employer should keep the duplicate of the declaration for their own records.

The employer should deduct tax from emoluments paid to the employee in accordance with the rates prescribed by the Commissioner, taking into account the amount of total allowances on the form.

When the FRCA receives the employee declaration, it will check the form and send a letter to both employer and employee. The letter will either confirm the amount of the allowances or adjust them.

What to do with completed form

You may either post the form to the FRCA or bring it into any FRCA office.

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 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, an 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.