

PAYE Template Guidelines

- 1. Submitter's TIN**
TAMIS Issued TIN of the employer
- 2. Submitter's Name**
Name of employer as listed in TAMIS
- 3. Submitter's Address**
Address of employer
- 4. Year and Month**
Click box to select income year and applicable month
- 5. Employee's TIN**
TAMIS Issued TIN of the employee
- 6. Employee's Name**
Certified name of employee
- 7. Date Employment Started**
Date employee commenced work duties. Enter in the format mm/dd/yyyy
- 8. Date Employment Ended**
Date employee concluded work duties. Enter in the format mm/dd/yyyy
- 9. Tax Code**
Code to determine tax rate. Determined by the personal allowances on the employee's declaration form
- 10. Total Remuneration Before Deductions**
Total Salary inclusive of all allowances (travelling, entertainment, housing, vehicle, utilities, commission, misc. allowance, bonus, etc.)
- 11. Income Tax Deducted (PAYE)**
PAYE deducted from the salary of the employee

- 12. NIS Deductions**
The NIS contribution (employee portion only) which was deducted from salary
- 13. Provident/Superannuation Fund Deductions**
Widow's and children's pension (Government employees) and employees who subscribe to employer's pension plan (Full amount contributed)
- 14. Total Taxable Allowances & Benefits**
Total of Box Numbers 21+22 +23+24+25+26+30
- 15. Travelling**
Travelling amount paid as part of salary.
- 16. Entertainment**
Entertainment amount paid to employee
- 17. Housing**
Cost of housing provided by the employer
- 18. Vehicle**
10% of cost of vehicle supplied by employer
- 19. Utilities**
Telephone allowance only
- 20. Miscellaneous Allowances & Benefits**
Specific allowances. e.g foreign service, judiciary and/or any allowances under various Acts
- 21. Total Bonus Payments**
Bonus payment received within the income year from employer
- 22. Bonus Payments converted to Shares**
The employing company pays a bonus and up to 75% is converted to shares in the employing company. The amount converted cannot exceed \$7,500.00

1	Submitter's TIN	1000010588186	
2	Submitter's Name	Finance Solutions Inc.	
3	Submitter's Address	Pine Corner, St. Lucy	
	Year	2019	4
	Month	March	
Totals			
		\$27,368.71	\$4,515.78
		\$2,205.22	\$110.32
5	Employee's TIN	6	Employee's Name
	7	10	8
	Date Employment Started	Date Employment Ended	9
	12	13	11
	Tax Code	Total Remuneration Before Deductions	Income Tax Deducted (PAYE)
	15	16	13
	NIS Deductions	17	14
	Provident / Superannuation Fund Deductions	18	15
		\$10,426.65	\$2,460.31
		\$5,791.84	\$731.93
		\$4,972.02	\$462.19
		\$6,178.20	\$861.35
		\$788.14	\$110.32
		\$472.36	\$472.36
		\$472.36	\$472.36

	\$3,540.00	\$1,300.00	\$450.00	\$1,000.00	\$800.00	\$150.00	\$0.00	\$500.00
14	20	15	21	16	22	17	23	18
Total Taxable Allowances & Benefits	Traveling	Entertainment	Housing	Vehicle	Utilities	Misc. Allowances & Benefits	Total Bonus Payments	30
	\$3,540.00	\$1,200.00	\$450.00	\$1,000.00	\$800.00	\$90.00	\$500.00	
		\$100.00				\$60.00		

	\$400.00	\$0.00	\$0.00	\$0.00	\$23,668.71	
22	31	23	32	24	33	25
Bonus Payments converted to Shares	Tax Paid by Employer on Salary	Tax Paid by Employer on Housing	Contract Gratuity	Basic Annual Salary	Serial Number	35
	\$400.00					\$6,886.65
						\$5,631.84
						\$4,972.02
						\$6,178.20

- 23. Tax Paid by Employer on Salary**
The employee receives a contracted amount and the employer pays the tax due on that amount.
- 24. Tax Paid by Employer on Housing**
The employee receives rent free accommodation. This benefit is taxable but the employer pays the tax due. This is not the amount deducted from the employee's salary i.e. PAYE & NIS.
- 25. Contract Gratuity**
Applies to Government contract workers
- 26. Basic Salary**
Basic Monthly Salary
- 27. Serial Number**
Not applicable

N.B.:
This guideline is not a substitute for the Income Tax Act Cap. 73. In cases of conflict the Income Tax Act takes precedence.