

# FRCS

## Payroll 6 Monthly Specification Document Final v1.02

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# 1. Overview

## 1.1 Introduction

FRCS electronic files submission service offers employers, tax agents and payroll bureaus a secure and convenient method of filing employer 6 monthly Schedules. This 6 monthly filing has been introduced from 01<sup>st</sup> January 2016 to allow employers file EMS for employee who are paid below threshold and no PAYE is deducted

This document provides the detailed specifications for the file format technical interface.

## 1.2 Caveat

Whilst every reasonable attempt has been made to ensure legislation has been correctly interpreted, this document is intended as a PAYE-File technical interface specification only.

We have included examples to assist you but these are not intended to be exhaustive and cover every possible factual situation that may occur.

Any updates to the final version of this specification will be posted on FRCS Website

Any developer queries regarding this specification can be directed to:

[developers@frcs.org.fj](mailto:developers@frcs.org.fj)

## 1.3 Change

As noted above, from time to time FRCS make changes to the Inland Revenue Systems for a variety of reasons including changes to legislation.

Where modifications are made to the FRCS PAYE File Format Environment or to FRCS Systems, they will only be made after payroll software developers have been given the opportunity to provide comment and feedback.

This feedback will be used to assess impact and payroll software developers' implementation schedule, and to help inform Inland Revenue's decision on what is an appropriate notice period for implementation of changes.

## **2. PAYE EMS File Submission**

PAYE EMS file will be sent on a six monthly basis to FRCS. Submission method of the file will be through email and all files submission can be directed to:

[payeems@frcs.org.fj](mailto:payeems@frcs.org.fj)

Employer Six Monthly Schedule depicts, this schedule is filed every 6 monthly. The due dates for the EMS will be the last day of July for the period of January – June and last day of January for the period of July -December.

### **3. Current PAYE File Format**

Current PAYE File Format will be utilised for Yearly Schedules Submitted by Employers. All schedules submitted will remain and maintain the current PAYE file format till the year end 2012.

## 4. New PAYE File Specification

The New PAYE file format will be divided into 3 parts which are the header, details and footer. The header will primarily contain details of the employer and PAYE file submission periods. Details will contain details of the individual employee and deductions and all other important information. Footer will contain details of the aggregate of all the deductions and other information.

### PAYE File Format Specification

#### 4.1 Header

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	H		Header Record
2	Summary Type	Alphanumeric	4	No	PAY6		PAY6 = PAYE 6 Monthly
3	Summary Year	Numeric	4	No		YYYY	
4	Summary Month	Numeric	2	No		MM	
5	Employer Tin	Alphanumeric	9	No		99999999	Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678
6	Employer Branch Number	Numeric	3	No		99	Branch Number Must be entered for 6 monthly PAYE Employers
7	Filler		226	No			226 Space
8	Filler	Numeric	1	No	0		

#### 4.2 Details

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	D		Detail Record
2	Employee Tin	Alphanumeric	9	No			Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678
3	Employee FNPF Number	Numeric	11	Yes			Employee FNPF number
4	Tax Code	Alphanumeric	1	No	P or S		Tax Codes either P or S
5	Employment Start	Numeric	8	No			Employment Start Date

6	Employment Finish	Numeric	8	No			Employment End Date
7	Filler		1	No			1 Space
8	Employment Income	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456
9	PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
10	Social Responsibility Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
11	Redundancy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
12	Lump Sum	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
13	Other PAYE	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
14	Total PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
15	Environment and Climate Adaptation Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
16	Filler		122	No			122 Spaces
17	Filler	Numeric	1	No	0		

### 4.3 Footer

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	T		Footer Record

2	Count Details	Numeric	7	No		9(7)	Left Padded by Zeros(0)
3	Total Employment Income	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456
4	PAYE Deducted	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
5	Total Social Responsibility Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
6	Total Redundancy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
7	Total Lump Sum	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
8	Other PAYE	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
9	Total PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
10	Environment and Climate Adaptation Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
11	Filler		153	No			153 Spaces
12	Filler	Numeric	1	No	0		



## 5. PAYE File Naming Convention

The notepad flat files have this naming system:

<TIN>-<Branch No>-<Summary Year>-<Summary Month>-<Sequence No>.txt

Example:

An employer with the following information:

- TIN = 123456789
- Branch= 099
- Summary Year = 2017
- Summary Month = 12
- \*Sequence No= 1

**Note:** Sequence No for 6 monthly PAYE EMS File should be incremental starting from 1, 2, 3...etc.

Will have the expected these file name generated:

- **123456789-099-2017-12-1**

### 5.1 PAYE File Formulas & Explanation

Below is information of the specification of data values, calculation and important formulas. Information below is guideline for required data format, calculation and values

#### 5.1.1 Header

	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "H"
2	Summary Type	Summary Type will always the Data value "PAY6"
3	Summary Year	Summary Year is the Return year For the Assessment
4	Summary Month	Summary month is the Return month For the Assessment
5	Employer Tin	Valid Employer Tin
6	Employer Branch Number	Employer Branch Number should be valid and data value range of (001- 099)
7	Filler	226 Space
8	Filler	Filler will always have the Data value "0"

#### 5.1.2 Details

	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "D"
2	Employee Tin	Valid Employee Tin
3	Employee FNPF Number	Employee FNPF number

4	Tax Code	Tax Codes either "P" which represents Primary employment or "S" which represents Secondary employment
5	Employment Start	Employment Start Date
6	Employment Finish	Employment End Date
7	Filler	1 Space
8	Employment Income	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456
9	PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
10	Social Responsibility Levy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
11	Redundancy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
12	Lump Sum	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
13	Other PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461. Contain the Aggregate of Redundancy and Lump Sum for Employee
14	Total PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461. Contain the Aggregate of PAYE and other PAYE for Employee
15	Environment and Climate Adaptation Levy (ECAL)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
16	Filler	122 Spaces
17	Filler	Filler will always have the Data value "0"

### 5.1.3 Footer

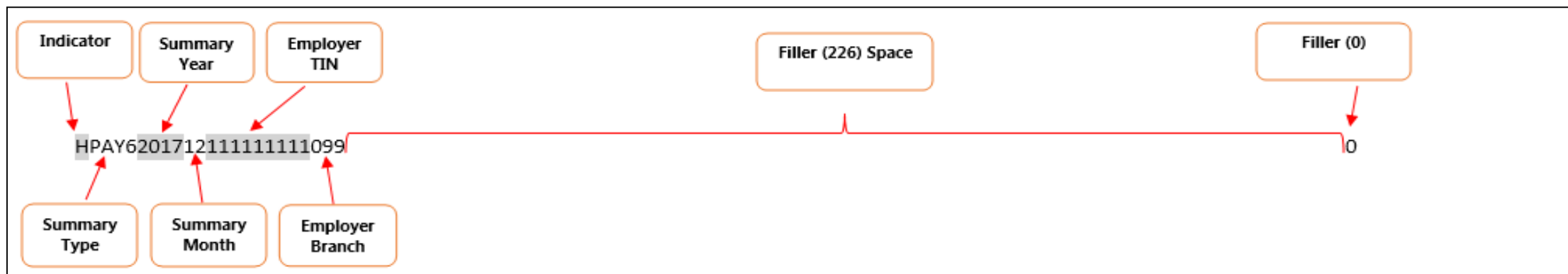
	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "T"
2	Count Details	Left Padded by Zeros (0). Contain the Aggregate number of Employee's Detail record
3	Total Employment Income	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456. Contain the Aggregate of all employment income from Employee's Detail record
4	PAYE Deducted	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457. Contain the Aggregate of all PAYE from Employee's Detail record
5	Total Social Responsibility Levy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458. Contain the Aggregate of all Social Responsibility from Employee's Detail record
6	Total Redundancy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459. Contain the Aggregate of all Redundancy from Employee's Detail record

7	Total Lump Sum	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460. Contain the Aggregate of all Lump Sum from Employee's Detail record
8	Other PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461. Contain the Aggregate of all Lump Sum and Redundancy from Employee's Detail record
10	Total PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461. Contain the Aggregate of all PAYE and Other PAYE from Employee's Detail record
11	Environment and Climate Adaptation Levy (ECAL)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460. Contain the Aggregate of all Environment and Climate Adaptation Levy from Employee's Detail record
12	Filler	153 Spaces
13	Filler	Filler will always have the Data value "0"

## 6. Sample PAYE File

File Type: NOTEPAD (FIXED WIDTH)  
File Format: HEADER, DETAIL & FOOTER

### 6.1 HEADER SAMPLE







## **7. PAYE Reconciliation Process**

PAYE EMS files will be submitted on a six monthly basis to FRCS. This EMS files will be validated and uploaded in FRCS system. PAYE EMS Summary information will be reconciled with PAYE Payments as in Employer Remittance advice slip.

