

FRCS

Payroll Specification Document Final v5.01

| Document properties | Document Details |
|----------------------------|--------------------------------|
| Document Title | Payroll Specification Document |
| Author | Fiji Revenue & Customs Service |
| Restrictions | Commercial in Confidence |
| Creation Date | 24-12-2014 |
| Document Status | Final |
| Version | V5.01 |

Contents

| | | |
|-------|--|----|
| 1 | Overview | 3 |
| 1.1 | Introduction..... | 3 |
| 1.2 | Caveat | 3 |
| 1.3 | Change | 3 |
| 2 | PAYE EMS File Submission | 4 |
| 3 | Current PAYE File Format | 5 |
| 4 | New PAYE File Specification | 6 |
| 4.1 | PAYE File Format Specification..... | 6 |
| 4.1.1 | Header..... | 6 |
| 4.1.2 | Details | 6 |
| 4.1.3 | Footer..... | 8 |
| 5 | PAYE File Naming Convention | 9 |
| 5.1 | PAYE File Formulas & Explanation..... | 9 |
| 5.1.1 | Header..... | 9 |
| 5.1.2 | Details | 9 |
| 5.1.3 | Footer..... | 10 |
| 6 | Sample PAYE File..... | 12 |
| 6.1 | Header Sample | 12 |
| 6.2 | Details Sample..... | 12 |
| 6.3 | Footer Sample | 13 |
| 6.4 | Sample PAYE File..... | 13 |
| 7 | PAYE Reconciliation Process..... | 14 |
| 8 | PAYE Amendments Process..... | 15 |
| 9 | Payroll Accreditation..... | 16 |
| 10 | Appendix | 22 |
| 10.1 | Change Log -PAYE File Format Specification | 22 |
| 10.2 | Change Log- PAYE File Naming Convention | 22 |
| 10.3 | Change Log- PAYE Amendment Process..... | 22 |
| 10.4 | Change Log- Payroll Accreditation..... | 22 |
| 10.5 | Change Log- Common Question and Reponses | 22 |

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 monthly Schedules.

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

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 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

Employer Monthly Schedule depicts, this schedule is filed monthly. The due dates for the EMS will be the last day of each month.

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.

4.1 PAYE File Format Specification

4.1.1 Header

| | Field Name | Type | Length | Optional | Data | Format | Description |
|---|------------------------|--------------|--------|----------|------|----------|---|
| 1 | Indicator | Alphanumeric | 1 | No | H | | Header Record |
| 2 | Summary Type | Alphanumeric | 4 | No | PAYE | | PAYE = PAYE |
| 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 |
| 6 | Employer Branch Number | Numeric | 3 | No | | 99 | Branch Number Must be entered for PAYE |
| 7 | Filler | | 226 | No | | | 226 Space |
| 8 | Filler | Numeric | 1 | No | 0 | | |

4.1.2 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 FNP Number | Numeric | 11 | Yes | | | Employee FNP 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 | | |

4.1.3 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 = 08
- *Sequence No= 1

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

Will have the expected these file name generated:

- **123456789-099-2017-08-1**

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 "PAYE" |
| 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" |

7 PAYE Reconciliation Process

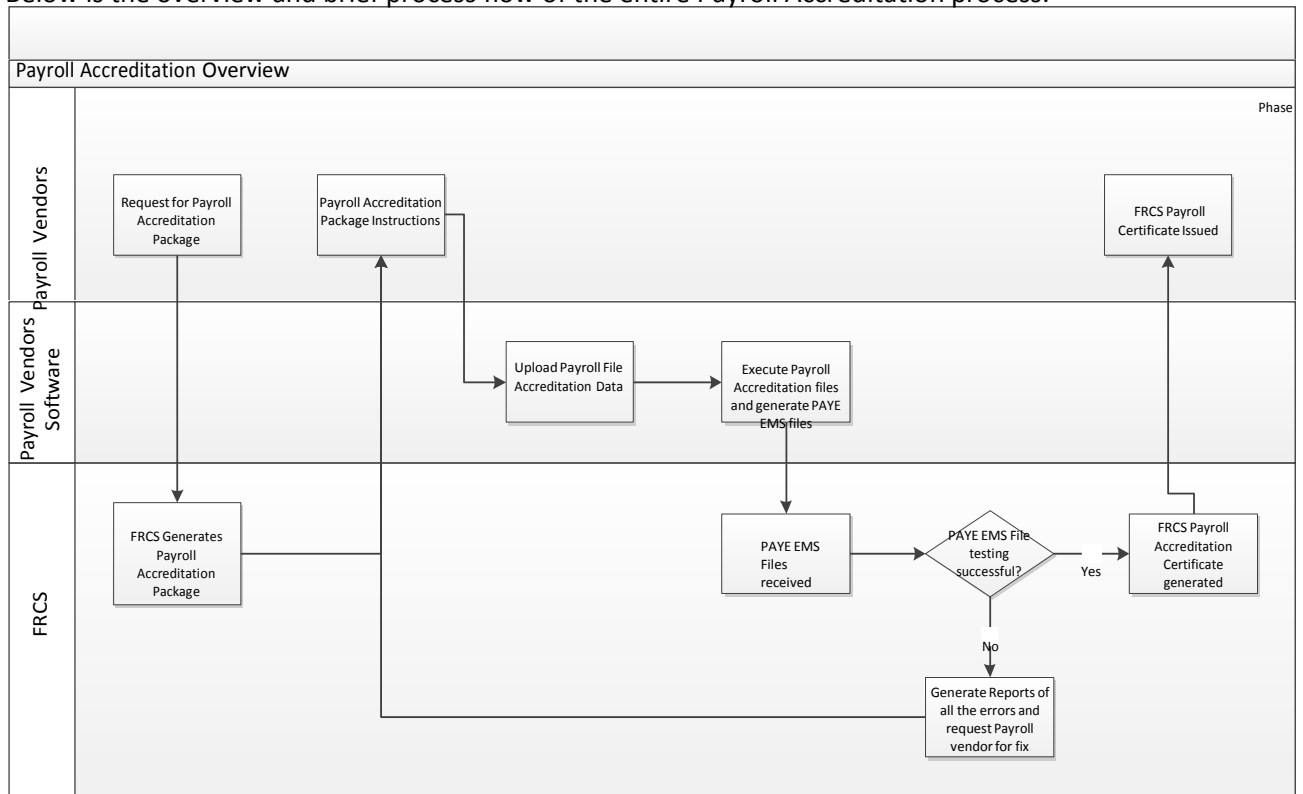
PAYE EMS files will be submitted on monthly basis to FRCS. This EMS files will be validated and uploaded in FRCS system. PAYE EMS Summary information will be reconciled with PAYE Payments as in Employer Remittance advice slip.

9 Payroll Accreditation

FRCS will provide all employer's and Payroll Software vendors with complete Payroll accreditation instruction guide. The guide will contain business case scenarios with information of employee's details and PAYE deductions. Employer for accreditation will be required to follow the instruction and generate PAYE EMS file and submit to FRCS.

FRCS will test PAYE EMS file and provide feedback. If the PAYE EMS files comply with FRCS accreditation requirements, Payroll Accreditation certificate will be issued. However if PAYE EMS files doesn't comply then FRCS will provide relevant feedback as to the issues found and request the Software Payroll Vendor to fix the issues.

Below is the overview and brief process flow of the entire Payroll Accreditation process:



Below are the test Cases for which you required to generate your Electronic EMS and sent to FRCS for PAYROLL accreditation testing purpose. Please follow the below instructions.

Instruction

1. File Naming Convention: Use Your Tin Number and the File Naming Convention Provided in the Specification
2. Email your EMS to : payrollcertification@frcs.org.fj
3. Use the below information to generate your EMS Files.

Vendor Test Scenario 1- Employer Monthly Schedule (EMS)

Company Your Ltd (Insert your Company Tin), Branch Number is 099 had seven employees. Based on the following scenarios prepare the EMS for April, 2013 filed on 25th May, 2013 as though the employees were:

For scenarios 1, 2, 3 & 5 is a residence taxpayer in Fiji for tax purposes and scenario 4 & 6 is a non-residence in Fiji for tax purposes.

- (1) Taxpayer A: 01-23456-0-9
 - Started on 10/04/13
 - FNPF 2107697 (UG697): \$1000
 - Has not filed Tax Code Declaration as at 30th April, 2013
 - Gross Wages for the month of April, 2013: \$922

- (2) Taxpayer B: 02-34567-0-8
 - Started on 01/04/13
 - Has filed Tax Code Declaration as at 30th April,2013
 - Tax Code Declaration: P
 - Gross Wages for the month of April, 2013:
 - i. 15/04/2013 \$730
 - ii. 30/04/2013 \$730
 - Received Cash Benefits on the 18th of April, 2013: \$500

- (3) Taxpayer C: 03-12345-0-9
 - Started on 01/04/13
 - Has filed Tax Code Declaration as at 30th April,2013
 - Tax Code Declaration: P
 - Gross Wages for the month of April, 2013:
 - i. 05/04/2013 \$31,250
 - ii. 12/04/2013 \$35,000
 - iii. 19/04/2013 \$34,000
 - iv. 26/04/2013 \$24,750

(4) Taxpayer D: 03-12345-0-6

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
 - i. 12/04/2013 \$730
 - ii. 26/04/2013 \$730
- Received Cash Benefits for April, 2013 :
 - i. 12/04/2013 \$250
 - ii. 26/04/2013 \$250
- Received Lump Sum on 26th April, 2013: \$6500

(5) Taxpayer E: 03-12345-0-1

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: \$1460
 - i. 05/04/2013 \$365
 - ii. 12/04/2013 \$365
 - iii. 19/04/2013 \$365
 - iv. 26/04/2013 \$365
- Received Cash Benefits for April, 2013:
 - i. 05/04/2013 \$125
 - ii. 12/04/2013 \$125
 - iii. 19/04/2013 \$125
 - iv. 26/04/2013 \$125
- Received Redundancy On 26th April, 2013: \$16500

(6) Taxpayer F: 03-12345-0-5

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: \$1460
 - i. 05/04/2013 \$325
 - ii. 12/04/2013 \$400
 - iii. 19/04/2013 \$400
 - iv. 26/04/2013 \$335
- Received Reimbursing Benefits on 12th April, 2013: \$500
- Received Redundancy on 26th April, 2013: \$16500
- Working Part Time at Company ABC (50-12345-0-6) and paid \$400 on the 23rd of April, 2013.

Vendor Test Scenario 2- Amended Employer Monthly Schedule (EMS)

Company Your Ltd (Insert your Company Tin), Branch Number is 099 had seven employees. Based on the following scenarios prepare the EMS for April, 2013 filed on 25th May, 2013 as though the employees were:

For scenarios 1, 2, 3 & 5 is a residence taxpayer in Fiji for tax purposes and scenario 4, 6 & 7 is a non-residence in Fiji for tax purposes.

(1) Taxpayer A: 01-23456-0-9

- Started on 10/04/13
- FNPf 2107697 (UG697) : \$1000
- Has not filed Tax Code Declaration as at 30th April, 2013
- Gross Wages for the month of April, 2013: \$922

(2) Taxpayer B: 02-34567-0-8

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
 - i. 15/04/2013 \$830
 - ii. 30/04/2013 \$730
- Received Cash Benefits on the 18th of April, 2013: \$400

(3) Taxpayer C: 03-12345-0-9

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
 - v. 05/04/2013 \$31,250
 - vi. 12/04/2013 \$35,000
 - vii. 19/04/2013 \$34,000
 - viii. 26/04/2013 \$24,750

(4) Taxpayer D: 03-12345-0-6

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
 - iii. 12/04/2013 \$730
 - iv. 26/04/2013 \$730
- Received Cash Benefits for April, 2013 :
 - iii. 12/04/2013 \$250
 - iv. 26/04/2013 \$250

- Received Lump Sum on 26th April, 2013: \$6500

(5) Taxpayer E: 03-12345-0-1

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: \$1460

| | | |
|-------|------------|-------|
| v. | 05/04/2013 | \$365 |
| vi. | 12/04/2013 | \$365 |
| vii. | 19/04/2013 | \$365 |
| viii. | 26/04/2013 | \$365 |
- Received Cash Benefits for April, 2013:

| | | |
|-------|------------|-------|
| v. | 05/04/2013 | \$125 |
| vi. | 12/04/2013 | \$125 |
| vii. | 19/04/2013 | \$125 |
| viii. | 26/04/2013 | \$125 |
- Received Redundancy On 26th April, 2013: \$16500

(6) Taxpayer F: 03-12345-0-5

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: \$1460

| | | |
|-------|------------|-------|
| v. | 05/04/2013 | \$325 |
| vi. | 12/04/2013 | \$400 |
| vii. | 19/04/2013 | \$400 |
| viii. | 26/04/2013 | \$335 |
- Received Reimbursing Benefits on 12th April, 2013: \$500
- Received Redundancy on 26th April, 2013: \$16500
- Working Part Time at Company ABC (50-12345-0-6) and paid \$400 on the 23rd of April, 2013.

(7) Taxpayer G: 03-12345-0-8

- Started on 01/04/13
- Has filed Tax Code Declaration as at 4th April,2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:

| | | |
|------|------------|----------|
| ix. | 05/04/2013 | \$30,250 |
| x. | 12/04/2013 | \$35,000 |
| xi. | 19/04/2013 | \$34,000 |
| xii. | 26/04/2013 | \$25,750 |
- Received Cash Benefits on the 19th of April, 2013: \$500
- Received Cash Benefits on the 19th of April, 2013: \$500

Any queries for Payroll Accreditation instruction guide can be directed to:

payrollcertification@frcs.org.fj

10 Appendix

Below is summary of the changes made in the document from the last payroll specification version.

10.1 Change Log -PAYE File Format Specification

1. **Header-** No major changes made to any of the fields however the fillers spaces length has changed.
2. **Details-** fillers spaces length has changed.
Addition for the PAYE file - Environment and Climate Adaptation Levy (ECAL)
3. **Footer-** fillers spaces length has changed.
Addition for the PAYE file- Total Environment and Climate Adaptation Levy (ECAL)

10.2 Change Log- PAYE File Naming Convention

The notepad flat files have this naming convention. Instead on the month initial first for the files, Now Summary Year will be first followed by the Summary Month:

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

10.3 Change Log- PAYE Amendment Process

Electronic Employer Monthly Schedule (EMS) amendment file specification was not provided in the 2 initial release of the specification. The specification remains the same however the amendment file will be overwriting existing data and reflecting all changes.

10.4 Change Log- Payroll Accreditation

Payroll accreditation test scenarios are updated. 2 scenarios is added for which the Vendors will be required to submit EMS's for Accreditation.

10.5 Change Log- Common Question and Reponses

Below are some common question and response by FRCS PAYE team in regards to PAYE as Final Tax. Some of the question relates to PAYE Processing and Electronic EMS. This can be used as reference guide for your queries.

| Questions(Payroll Vendors) | Response(FRCS) |
|--|---|
| Are the Lump Sum and Redundancy values (fields 12 and 13) on the new EMS report a tax value? | Yes. Just like any other values in the EMS files. |

| | |
|--|--|
| In terms of negative values – do we include negative employment income, PAYE, Lump Sum etc on the EMS export file? | No Negative Values in the files. Please can enlighten how you intent to generate this negative values as to Date we haven't received any negative values from any vendors and EMS files Submission |
| If we do include negative values, what format do we report the negative numbers in? | |
| If we don't include negative values, do we adjust the values to zero? | |
| What is the definition for „Employment Income“ | Refer to documents sent earlier |
| If the FNPF number is not supplied for the employee, should this space in field 4 on the EMS be filled with zeroes? | This optional field as per the specs. If no values you may fill it with Zeros |
| Will there be a new Employee Declaration Form (IRS458) to be able to capture the Child TINs and also capture Tax Codes? | Refer to documents sent earlier |
| The “Employment Income” on the EMS – is this the gross payments made to the employee before or after deductions? | Gross before deductions |
| Do we display an End Date on the new EMS report as 00000000 if there is no end date specified? | Please note this required field and Employee is Employed should have an Valid Business End Date. |
| Just want to confirm that the FNPF number on the new EMS (field 4) has padding of the number to the left with zeroes? (eg: 1234567 becomes 01234567) | Yes. Correct Should Be left Padded with Zero"s. |
| We would suggest that the Summary Month and Summary Year fields are swapped in the filename. This would ensure that the exported files are listed in the client"s folder in calendar date order. | This is already highlighted by your team and as mentioned we will make some changes to the file naming convention in the Final Specs. |
| What are the calculations for Extra Pay Tax in Fiji for Residents and non-residents and Tax Codes? | Follow normal PAYE tax tables |
| What are the calculations for Redundancy Tax in Fiji for Residents and non-residents and Tax Codes? | Follow normal PAYE tax table |
| The Secondary tax code was not mentioned in the Budget , we assume it"s still in, at a flat rate of 20%? | Yes |

| | |
|---|-------------------|
| <p>The now the child rebates are no longer available, is it being removed from the EMS? If so when can we get a new spec?</p> | <p>Yes</p> |
| <p>Just confirming the following calculation for Extra pay is the same for residences and non-residences. For example, a resident who is a weekly paid employee and earns 26,000 a year and then gets a \$10,000 bonus ($26,000 + 10,000 = 36,000$), 36,000 puts him in the %18 bracket, so the \$10,000 bonus is tax at 18%. If the bonus put him over the \$270,000 bracket the SRT would also be calculated on the Bonus.</p> | <p>Yes</p> |
| <p>What are the valid rebate deductions now all the Rebate allowance have gone?</p> | <p>Non rebate</p> |