



# PAYE FINAL WITHHOLDING TAX

## INSTRUCTIONS FOR COMPLETING AN EMPLOYER MONTHLY SUMMARY (EMS)

Effective from 1st January 2013, PAYE has become PAYE Final Withholding Tax (PAYE FINAL). This requires all employers to now submit an Employer Monthly Summary (EMS) which will replace the P4 annual summaries.

The EMS is to be completed and lodged by all employers who pay employees salary or wages and are required to deduct PAYE FINAL from gross employment income as a final withholding tax. The EMS is to be filed monthly and is to be accompanied by a Remittance Advice Slip (FORM IRS350).

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### COMPLETING THE EMS

#### *Employer's Tax Identification Number (TIN) – Column 1*

Write in here your employer TIN.

#### *Name of Employer – Column 2*

Write in here your employer name.

#### *Branch – Column 3*

Write in here the two digit Branch number.

#### *Period Ending – Column 4*

Write in here the month in which the PAYE FINAL was deducted.

#### *Employees TIN – Column 5*

Write in here the Tax Identification Number of each employee.

#### *Employees Name – Column 6*

Write in here the full names of each individual employee.

#### *Tax Code – Column 7*

Use the tax code given by the employee in their Tax Code Declaration Form IRS 458A.

#### *Employment Period – Columns 8 and 9*

Write in here the employee's start date (Column 8) and finish date (Column 9) of employment during the month.

If the employee has continuous employment during the month, enter the first day of the month in the start date and the last day of the month in the finish date.

#### *Employment Income – Column 10*

Write in here the gross employment income paid to the employee for the month, including:

- Salary, wages, overtime, bonus, gratuities,
- Stipend, commission, cash benefits and other amounts for services.

#### *PAYE FINAL – Column 11*

Write in here the total amount of PAYE FINAL deducted from the resident or non-resident employee during the month.

#### *Social Responsibility Tax (SRT) - Column 12*

Write in here the total amount of SRT deducted from the resident or non-resident employee during the month.

#### *Lump Sum Payments – Column 13*

Write in here the total lump sum payments paid to any employee during the month.

#### *Redundancy Payments – Column 14*

Write in here the total amount paid as redundancy payments to any employee during the month.

#### *Other PAYE – Column 15*

Write in here the total PAYE FINAL deducted from lump sum and redundancy payments (columns 13 and 14) paid to the employee during the month.

#### *Total PAYE deducted - Column 16*

Write in here the total of PAYE FINAL deducted from the employees in columns 11 and 15.

#### *Declaration*

The Accountable person is the person authorized to act and sign on behalf of the employer.

#### *Penalties*

A penalty of twenty percent (20%) will apply on the PAYE FINAL and SRT for any late lodgment and another five percent (5%) will accumulate for each month PAYE FINAL and SRT returns are not lodged.

A penalty of twenty five percent (25%) of unpaid PAYE FINAL and SRT after the due date will apply. An additional penalty of five percent (5%) will be applied on the remaining unpaid tax for each month that the PAYE and SRT remain unpaid.

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### When should the EMS be lodged?

The EMS is to be lodged to FRCA no later than the last day of the month following the month to which the EMS relates e.g. the January 2014 EMS is due by the end of February 2014.

### Filing your EMS

This monthly summary is to be completed and lodged by all employers in an electronic format, approved by the CEO. The completed EMS should be sent to [payeems@frca.org.fj](mailto:payeems@frca.org.fj). Refer to Employer Guide for further information.

### The amount that you will need to remit to FRCA is the EMS total of Columns 12 and 16.

The total of columns 12 (Code 2) and 16 (Code 22) are to be entered in Part 1 of the Remittance Advice Slip under PAYE FINAL.

If paying in person, call at any of the following FRCA offices:

- **Suva** – FRCA Complex, corner of Queen Elizabeth Drive and Ratu Sukuna Road, Nasese.
- **Levuka**-Main Street, Levuka Town.
- **Lautoka**-19 Tavewa Avenue, Lautoka City.
- **Nadi**-Nadi International Airport.
- **Sigatoka**-FDB Building, Main Street, Sigatoka Town.

- **Rakiraki**-1st Floor, FDB Building, Vaileka Street, Rakiraki Town.
- **Labasa**-1st Floor Ratu Raobe Building, Corner of Nanuku & Jaduram Street, Labasa Town.
- **Savusavu**-Main Street, Savusavu Town.

If you need help with any of your employer responsibilities or you have questions about anything in this guide, please contact FRCA as follows:

- The Designated PAYE Final Tax Team on 3243581/3243584/3243580/3243525/3243578/3243562/3243690/3243507; or
- Taxpayer Education and Publicity Unit on 3243505/3243509/3243565/3243523/9384993

You may also email your query to **[tepu@frca.org.fj](mailto:tepu@frca.org.fj)** or **[payefinal@frca.org.fj](mailto:payefinal@frca.org.fj)** or you can visit our website (**[www.frca.org.fj](http://www.frca.org.fj)**)