



# EMPLOYER'S ANNUAL RETURN\*

# S02

Please Read Instructions before Completing this Return

|  |                         |  |  |
|--|-------------------------|--|--|
| <b>Section A - GENERAL INFORMATION</b>   |                         | 2. Taxpayer Registration Number: (TRN) (Branch Sequence No.)   |  |
| 1. Name of Employer:   |                         | _____  |  |
| 3. NIS Reference Number:   | 4. Return/Calendar Year | 5. Telephone Number:   | 6. Email Address:  |
| ▶ _____  | ▶ 2 0                   | _____  | _____  |
| 7. Business Address: (Street No. and Name, Postal Zone, Parish)  |                         | 9. Number of persons employed during Return/Calendar Year:<br><br>(include persons who at any time during the year were employed by you. - part-time, temporary and casual workers)                                  | 10. If business closed down during the Return/Calendar Year, state date of closure.<br><br>(y y y) (m m) (d d) |
| <div style="border: 1px solid red; padding: 5px; display: inline-block; color: red; font-weight: bold;">SPECIMEN</div> <input type="checkbox"/> Check if New Address |                         |  | Date of closure: _____   |
| 8. Mailing Address: (If different from 7)  |                         | 11. If return is not original indicate type:<br>(If information being filed is in addition to that filed previously for the year tick Supplemental, if it is a correction of information for the year tick Amended). |  |
| <input type="checkbox"/> Check if New Address  |                         | <input type="checkbox"/> Supplemental <input type="checkbox"/> Amended   |  |

| Section B - SUMMARY OF TAXES AND CONTRIBUTIONS DUE, REMITTED AND PAYABLE  |           |  |   |                              |
|---|-----------|--|---|------------------------------|
|   |           | (a)  | (b)   | (c) = (a) - (b)              |
|   |           | Total Due/Payable for Return/Calendar Year | Total already Paid for Return/Calendar Year | Balance Payable/(Refundable) |
| <b>NOTE:</b> If there is a balance payable at (c), ask a Compliance Officer to prepare a Payment Advice to address the balance. |           |  |   |                              |
| N.I.S. (Total column (h) of Schedule A) . . . . .   | 12        |  |   |                              |
| N.H.T. (Total column (i) of Schedule A) . . . . .   | 13        |  |   |                              |
| Education Tax (Total column (j) of Schedule A) . . . . .  | 14        |  |   |                              |
| Income Tax (Total column (k) of Schedule A) . . . . .   | 15        |  |   |                              |
| <b>Total (Add Lines 12, 13, 14 and 15) . . . . .</b>  | <b>16</b> |  |   |                              |


**Section C - DECLARATION:**

**NOTE: Any false statement herein will render you liable to penalties and/or criminal proceedings.**

I \_\_\_\_\_ submit as a part of this return:  
(Name of Employer/Responsible Officer)

\_\_\_\_\_ pages of Schedule A, \_\_\_\_\_ pages of Schedule B and \_\_\_\_\_ pages of Schedule C.

I declare that the particulars given in this return are in accordance with the requirements of the applicable laws and that the total emoluments paid to each of my taxable employees and all statutory deductions have been fully and correctly stated to the best of my knowledge and belief.



\_\_\_\_\_  
Signature of Employer/Responsible Officer      Date

**Please complete if return is prepared by person other than employer:**

\_\_\_\_\_  
Name

\_\_\_\_\_  
Title/Position

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Contact/Telephone Number(s)

\_\_\_\_\_  
Date

| FOR OFFICIAL USE                  |        |      |
|-----------------------------------|--------|------|
| No. of Schedule A pages received: |        |      |
| No. of Schedule B pages received: |        |      |
| No. of Schedule C pages received: |        |      |
| Signature of Collector of Taxes   | Parish | Date |
|                                   |        |      |

SPECIMEN

\*Note: "This form relates to the annual returns for employee payroll deductions by an Employer, collectible by the Commissioner General in relation to taxes and contributions payable under the following provisions: income tax under The Income Tax Act (67), education tax, N.I.S. and N.H.T. contributions, respectively under certain provisions of The Income Tax Act (67) being made applicable by virtue of The Education Tax Act (Second Schedule, Section 4), The National Insurance (Contributions) Regulations, 1966, Section 20 and The National Housing Trust (Monthly Returns) Regulations, 1994".

## NOTES & INSTRUCTIONS:

If completing form by hand:

- Use block letters.
- Use a pen only (*blue or black ink*)

### **Who Must File:**

Every employer is required by law to make a return of the pay and statutory deductions of every person who was in their employment (whether full-time, part-time or temporary) for the year stated.

### **Where and When to File:**

This return together with the relevant schedules are to be submitted at any Revenue Service Centre, Tax Office or NHT Office after December 31<sup>st</sup> (of the Calendar/Return Year), but not later than the 31<sup>st</sup> day of March of the following year. Returns may also be filed online at [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm).

---

### **Instructions for S02 - Employer's Annual Return**

Complete all relevant lines/fields in Sections A, B and Section C.

---

### **Schedule A - Employee Emoluments, Deductions & PAYE Taxes & Contributions**

List ALL persons employed during the year; whether full, part-time or temporary.

Copy totals to S02, Section B.

**Employee List Number:** Enter sequential number.

**(d) Gross Emoluments Received in Cash:** Enter the total value of each employee's gross emoluments received as money. For example: salaries, wages, overtime pay, bonuses, commissions etc.

**(e) Gross Emoluments Received in Kind:** Enter the total value of benefits/perquisite received including Accommodation benefit, Motor Vehicle benefit and Other Perquisites. Add columns (c), (k) and (l) of Schedule B and transfer totals to this column.

**(f) Superannuation/Pensions, Agreed Expenses, Employee Share Ownership Plan:** Enter the total amount deducted for each employee. Complete and attach Schedule C (Employee Deductions) and transfer totals from Schedule C to this column

**(g) Number of weekly NIS and NHT Contributions:** Enter the total number of weekly contributions (NIS and NHT

contributions) made on behalf of the employee for the year of assessment.

**(h) NIS:** Enter the total NIS payable (i.e. employee's plus employer's contribution) for each employee.

**(i) NHT:** Enter the total NHT payable (i.e. employee's plus employer's contribution) for each employee.

**(j) Education Tax:** Enter the total Education Tax payable (i.e. employee's plus employer's contribution) for each employee.

**(k) PAYE Income Tax/(Refunds):** Enter amount calculated as tax less any refund amount for the calendar year for each employee. If refund amount is in excess of tax, show amount in parentheses (brackets) as a negative figure.

Total columns (h), (i), (j) and (k) and transfer to Section B of Return; column (a), Lines 12, 13, 14 and 15 respectively.

---

### **Schedule B – Employee Benefits /Perquisites**

Total columns (c), (k) and (l) and enter in column (d) of Schedule A.

#### ACCOMMODATION

**(b) Annual Rent Paid by Employer for Quarters or Residence:** Enter the annual rent paid for any quarters or board or residence provided to any employee by reason of any office or employment of profit. Where the premises are owned by the employer enter the annual commercial rent which the premises would fetch if placed on the open market.

**(c) Taxable Value of Quarters or Residence:** The taxable value will be, in instances:

1. Where cash payments are made whether to a third party, landlord or to the employee the total amount paid for the allowance is subject to income tax at 25%.
2. Where the employer is the landlord for the accommodation, the value of the accommodation shall be deemed to be the market value of the said accommodation.
3. Where an employee is provided with accommodation on the same premises where the employment is exercised or resides elsewhere and it can be established that it is necessary for the employee to have that accommodation for the

exercise of his employment; the employee shall be taxed on an amount not exceeding thirty percent (30%) of his gross emoluments excluding the cost/value of the accommodation.

4. Where an employee occupies premises owned or operated by any exempt body as defined in Section 12(h) of the Income Tax Act; the tax is computed on thirty percent (30%) of the gross emoluments excluding the cost/value of the accommodation.

**(d) Address of Quarters/Residence for which Rent is being Paid:** Enter the address/location of the quarters/residence

**(e) Name of Landlord:** Enter the name of the landlord; if employer owns premises, enter "Same as Employer".

#### MOTOR VEHICLE

**(h) Original Cost of Motor Vehicle:** Enter the actual price paid to acquire the motor vehicle.

**(i) Age of Vehicle:** Enter the age (in years) of the motor vehicle. That is the number of years between the motor vehicles year of manufacture and year of assessment being reported.

**(j) % Private Usage:** Enter the percentage of use that the motor vehicle was used for private purposes.

**(k) Vehicle Benefit Subject to Tax:** Enter the taxable value of the motor vehicle benefit - Refer to Schedule at Appendix A, Regulation 11 of The Income Tax Act or Technical Bulletin the Employers' Guide to PAYE available online at [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm).

#### OTHER

**(l) Other Perquisites or Benefits in Kind:** Enter the value of any other benefit.

---

### **Schedule C - Deductions:**

List ALL persons employed during the Calendar/Return Year; whether full, part-time or temporary and show the relevant deductions for each employee.

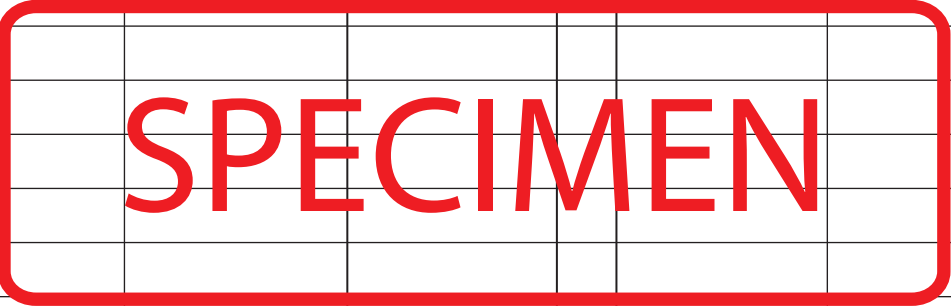
Copy column (g) to column (f) of Schedule A.

**SPECIMEN**

**Schedule A - Employee Emoluments, Deductions & PAYE Taxes & Contributions**

Employer's Name: \_\_\_\_\_ Employer's TRN: \_\_\_\_\_ Return/Calendar Year: \_\_\_\_\_ Page \_\_\_\_ of \_\_\_\_

| Employee List Number | EMPLOYEE DETAILS   |            |                | EMOLUMENTS (\$)                               |   | DEDUCTIONS (\$) <small>(Other than NIS)</small>  | (g)<br>Number of weekly NIS and NHT Contributions | CONTRIBUTIONS AND TAXES (\$)   |  |   |   |   |  |
|----------------------|--|------------|----------------|---|---|--|---|--|--|---|---|---|--|
|                      | (a)<br>Employee Name<br><i>In alphabetical order, surname first.</i> |            |                | (b)<br>Employee TRN<br><i>Eg. 101-222-333</i> | (c)<br>Employee NIS<br><i>Eg. Z123456</i> | (d)<br>Gross Emoluments Received in Cash<br><i>Salaries, Wages, Fees, Bonuses, Overtime pay, Commissions, etc...</i> |   | (e)<br>Gross Emoluments Received in Kind<br><i>Add columns (c), (k) and (l) of Schedule B.</i> | (f)<br>Superannuation/<br>Pension, Agreed Expenses, Employees Share Ownership Plan | (h)<br>NIS<br><i>5% of Total Gross Emoluments; 0.05 x [(d) + (e)]. Limit to current maximum</i> | (i)<br>NHT<br><i>5% of Total Gross Emoluments; 0.05 x [(d) + (e)]</i> | (j)<br>Education Tax<br><i>5% of Total Gross Emoluments less Deductions and NIS; 0.05 x [(d) + (e)] - (f) - (h)</i> | (k)<br>PAYE Income Tax/ (Refunds)<br><i>25% of Total Gross Emoluments less Deductions, NIS and Nil-Rate (NR); 0.25 x [(d)+(e)] - (f) -(h) - NR</i> |
|                      | SURNAME  | FIRST NAME | MIDDLE INITIAL |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |   |  |  |   |   |   |  |



NOTE: (USE ADDITIONAL SHEETS AS NEEDED).

|                                     |  |  |  |  |
|-------------------------------------|--|--|--|--|
| Sub-total                           |  |  |  |  |
| Sub-total from overleaf             |  |  |  |  |
| Grand Total from Page ____ attached |  |  |  |  |
| <b>Grand Total</b>                  |  |  |  |  |

# Schedule A - Employee Emoluments, Deductions & PAYE Taxes & Contributions

Employer's Name: \_\_\_\_\_

Employer's TRN: \_\_\_\_\_

Return/Calendar Year: \_\_\_\_\_

Page \_\_\_\_ of \_\_\_\_

| Employee List Number | EMPLOYEE DETAILS   |            |                | EMOLUMENTS (\$)                               |   | DEDUCTIONS (\$)<br><small>(Other than NIS)</small>   | (g)<br><small>Number of weekly NIS and NHT Contributions</small> | CONTRIBUTIONS AND TAXES (\$)   |  |   |   |   |  |
|----------------------|--|------------|----------------|---|---|--|--|--|--|---|---|---|--|
|                      | (a)<br>Employee Name<br><i>In alphabetical order, surname first.</i> |            |                | (b)<br>Employee TRN<br><i>Eg. 101-222-333</i> | (c)<br>Employee NIS<br><i>Eg. Z123456</i> | (d)<br>Gross Emoluments Received in Cash<br><i>Salaries, Wages, Fees, Bonuses, Overtime pay, Commissions, etc...</i> |  | (e)<br>Gross Emoluments Received in Kind<br><i>Add columns (c), (k) and (l) of Schedule B.</i> | (f)<br>Superannuation/Pension, Agreed Expenses, Employees Share Ownership Plan | (h)<br>NIS<br><i>5% of Total Gross Emoluments; 0.05 x [(d) + (e)]. Limit to current maximum</i> | (i)<br>NHT<br><i>5% of Total Gross Emoluments; 0.05 x [(d) + (e)]</i> | (j)<br>Education Tax<br><i>5% of Total Gross Emoluments less Deductions and NIS; 0.05 x [(d) + (e)] - (f) - (h)</i> | (k)<br>PAYE Income Tax/ (Refunds)<br><i>25% of Total Gross Emoluments less Deductions, NIS and Nil-Rate (NR); 0.25 x [(d)+(e)] - (f) -(h) - NR</i> |
|                      | SURNAME  | FIRST NAME | MIDDLE INITIAL |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
|                      |  |            |                |   |   |  |  |  |  |   |   |   |  |
| <b>Sub-total</b>     |  |            |                |   |   |  |  |  |  |   |   |   |  |

**Schedule B - Employee Benefits/Perquisites**

Employer's Name: \_\_\_\_\_

Employer's TRN: \_\_\_\_\_

Return/Calendar Year: \_\_\_\_\_

Page \_\_\_ of \_\_\_

| Employee List No.<br>from Schedule A | <b>EMPLOYEE TRN</b> | <b>ACCOMMODATION</b>   |   |   |                         |                     |                            | <b>MOTOR VEHICLE</b>                       |                               |                            |  | <b>OTHER</b>                                      |
|--------------------------------------|---------------------|--|---|---|-------------------------|---------------------|----------------------------|--|-------------------------------|----------------------------|--|---|
|                                      | (a)<br>Employee TRN | (b)<br>Annual Rent Paid by Employer for Quarters or Residence (\$) | (c)<br>Taxable Value of Quarter or Residence (\$) | (d)<br>Address of Quarters/Residence for which Rent is being Paid<br><small>(Street No. and Name, District, Parish)</small> | (e)<br>Name of Landlord | (f)<br>Landlord TRN | (g)<br>Address of Landlord | (h)<br>Original Cost of Motor Vehicle (\$) | (i)<br>Age of Vehicle (years) | (j)<br>% Private Usage (%) | (k)<br>Vehicle Benefit Subject to Tax (\$) | (l)<br>Other Perquisites or Benefits in Kind (\$) |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |
|                                      |                     |  |   |   |                         |                     |                            |  |                               |                            |  |   |

SPECIMEN



**Schedule C - Deductions**

Employer's Name: \_\_\_\_\_

Employer's TRN: \_\_\_\_\_

Return/Calendar Year: \_\_\_\_\_

Page \_\_\_ of \_\_\_

| Employee List No.<br>from Schedule A | (a)<br><b>Employee TRN</b> | (b)<br><b>Total Gross Emoluments</b><br><small>Add column (d) and<br/>column (e) of Schedule A</small><br>(\$) | <b>DEDUCTIONS (OTHER THAN NiS)</b>         |   |  |  | (g)<br><b>Total Deductions</b><br><small>(g) = (c) + (d) + (e) + (f)</small> |
|--------------------------------------|----------------------------|--|--|---|--|--|--|
|                                      |                            |  | (c)<br><b>Pension /<br/>Superannuation</b> | (d)<br><b>Approved Retirement<br/>Scheme (ARS).</b> | (e)<br><b>Agreed/Approved<br/>Expenses</b> | (f)<br><b>Employee Share<br/>Ownership Plan<br/>(ESOP)</b> |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |
|                                      |                            |  |  |   |  |  |  |



