

## FAQs for S02

- What is the new *Employer's Annual Return (S02) Form*?
- What is the benefit of the new *Employer's Annual Return (S02) Form to the employer*?
- Which annual returns does the *Employer's Annual Return (S02) Form* replace?
- Who must submit *Employer's Annual Return (S02) Forms*?
- As of what date must employers begin to use the *Employer's Annual Return (S02) Form*?
- What is the due date for submitting completed *Employer's Annual Return (S02) Forms*?
- Can the old Annual Return Forms STILL be used?
- Can the *Employer's Annual Return (S02) Forms* be submitted electronically?
- Will paper-based submissions of the *Employer's Annual Return (S02) Forms* be accepted? If so, where should these be submitted?
- What proof will I receive that I have submitted an *Employer's Annual Return (S02) Form* electronically?
- What proof will I receive if I submit an *Employer's Annual Return (S02) Form* on paper?
- Will I get a receipt for NHT when I submit *Employer's Annual Return (S02) Forms* at a Tax Office?
- How will information be passed to the other agencies? For example if I submit my return at a Tax Office, how will NHT get the information?
- Can the new *Employer's Annual Return (S02) Form* be used by Self Employed persons?
- Can *Employer's Annual Return (S02) Forms* be handwritten, or do they have to be typed?
- How many copies of each *Annual Return (S02) Form* must be submitted?
- What are the consequences if I submit an incomplete *Annual Return (S02) Form*?
- Can I complete the S02 Form for a single contribution type, such as NHT only?
- Can Annual Returns for prior years be submitted on the previous Annual Return form?
- What is the penalty for the late submission of an Annual Return?
- From what date will interest for outstanding payments start to accrue?
- Since the filing due date has changed to March 31, can I wait until then to pay monthly deductions for the Month of December?
- Can I file a photocopy of the completed form?
- When I complete the *S02 Form* If there is an overpayment for one deduction type (for example NIS) and a short payment for another tax type (for example Education Tax) can I use the overpayment to offset the short payment?
- Where can I obtain assistance in submitting the Annual Return?

Q1. What is the new *Employer's Annual Return (S02) Form*?

A1. ***This is a single return which consolidates employer's annual payroll information for NHT, NIS, Education Tax and PAYE (Income Tax).***

Q2. What is the benefit of the new *Employer's Annual Return (S02) Form to the employer*?

A2. ***The employer now only has to complete a single return for ALL payroll information and will no longer have to visit several different agencies to submit annual payroll returns.***

Q3. Which annual returns does the *Employer's Annual Return (S02) Form* replace?

A3. ***The S02 replaces:***

***C4 – Employer's Annual Return: Declaration and Certificate (NIS/NHT)***

***IT06 – Employer's Annual Return PAYE (Income Tax)***

*IT06 – PAYE Employer’s Annual Return Schedule 5 & 6*

*ET02 - EDTAX Self-Employed Annual Return (with employees)*

*ET03 - EDTAX Organization Annual Return*

*Deduction Cards*

- Q4. Who must submit *Employer’s Annual Return (SO2) Forms*?
- A4. *ALL employers with one (1) or more employees from whom payroll deductions were made during the year stated in respect of NIS, NHT, Education Tax and/or PAYE (Income Tax).*
- Q5. As of what date must employers begin to use the *Employer’s Annual Return (SO2) Form*?
- A5. *After December 31, 2011 in respect of year 2011 and onwards.*
- Q6. What is the due date for submitting completed *Employer’s Annual Return (SO2) Forms*?
- A6. *After December 31, 2011, employers may start submitting their 2011 Employer's Annual Return SO2 Forms. As existed previously for NHT, the new deadline for submitting the single annual return, irrespective of the agency, is now March 31. This means that the deadline for submitting the 2011 Employer’s Annual Return (SO2) Forms will be March 31, 2012.*
- Q7. Can the old Annual Return Forms **STILL** be used?
- A7. *The old Annual Return Forms (REF Q2) **CANNOT** be used to report on payroll information for year 2011 and onwards. However, employers must use these old forms for reporting on past due returns for year 2010 or before, and these must be submitted separately to the respective agencies.*
- Q8. Can the *Employer’s Annual Return (SO2) Forms* be submitted electronically?
- A8. *Yes. Employers can submit the S02 Form electronically via Tax Administration Jamaica’s secured website [www.jamaicatax-online.gov.jm](http://www.jamaicatax-online.gov.jm).*
- Q9. Will paper-based submissions of the *Employer’s Annual Return (SO2) Forms* be accepted? If so, where should these be submitted?
- A9. *The single S02 Form CAN be submitted as a paper-based form at either a Tax Office or a NHT Office.*
- Q10. What proof will I receive that I have submitted an *Employer’s Annual Return (SO2) Form* electronically?
- A10. *The online system will automatically generate a receipt number and a copy of the endorsed return which you should print &/or save for your record.*

- Q11. What proof will I receive if I submit an *Employer's Annual Return (SO2) Form* on paper?
- A11. ***You will get a signed Return Deposit Slip or Fact of Filing Receipt.***
- Q12. Will I get a receipt for NHT when I submit *Employer's Annual Return (SO2) Forms* at a Tax Office?
- A12. ***You will get a single receipt from the office where you submitted the return (whether NHT or the Tax Office). This receipt will show the annual amount declared for each statutory deduction type.***
- Q13. How will information be passed to the other agencies? For example if I submit my return at a Tax Office, how will NHT get the information?
- A13. ***Each return will be centrally scanned and made available to all the agencies. Returns submitted online will be accessible electronically through a secure port by all agencies.***
- Q14. Can the new *Employer's Annual Return (SO2) Form* be used by Self Employed persons?
- A14. ***Yes, but only for reporting payroll information on behalf of their employees. Any information relating to the personal status of self-employed persons must continue to be submitted on the appropriate existing forms.***
- Q15. Can *Employer's Annual Return (SO2) Forms* be handwritten, or do they have to be typed?
- A15. ***It can be handwritten or typed.***
- Q16. How many copies of each *Annual Return (SO2) Form* must be submitted?
- A16. ***You only need to submit one (1) Form. However if you choose to submit a copy, it will be stamped and returned to you.***
- Q17. What are the consequences if I submit an incomplete *Annual Return (SO2) Form*?
- A17. ***An incomplete return will NOT be accepted. Make sure that the TRN and NIS numbers for each employee is included.***
- Q18. Can I complete the S02 Form for a single contribution type, such as NHT only?
- A18. ***No. The Employer's Annual Return (SO2) Form MUST be completed showing information for ALL statutory deduction types.***
- Q19. Can Annual Returns for prior years be submitted on the previous Annual Return form?
- A19. ***Yes. Annual Returns prior to year 2011 have to be submitted on the previous separate Annual Return Forms.***
- Q20. What is the penalty for the late submission of an Annual Return?

- A20. *There is no penalty for late submission of Annual Returns, but employers can be taken to Court for failure to file. Interest and penalty will be charged for any outstanding payment.*
- Q21. From what date will interest for outstanding payments start to accrue?
- A21. *There is no interest in respect of the non-filing of the S02 form. However in respect of outstanding monthly payments, interest will start to accrue the 15<sup>th</sup> of each month following when the payment was due.*
- Q22. Since the filing due date has changed to March 31, can I wait until then to pay monthly deductions for the Month of December?
- A22. *No. The payment due date remains at the 14th day of each month following the month in which it was deducted. This means that deductions for December **MUST** be paid by January 14 using an Employer's Monthly Remittance of Payroll Deductions - S01.*
- Q23. Can I file a photocopy of the completed form?
- A23. *NO. You **MUST** submit an original completed S02 Form to be processed. However you may copy a blank form and then complete it.*
- Q24. When I complete the S02 Form If there is an overpayment for one deduction type (for example NIS) and a short payment for another tax type (for example Education Tax) can I use the overpayment to offset the short payment?
- A24. *No. You will still need to pay the outstanding amount and apply to the relevant Agency for a refund. Efforts are being made to change this process.*
- Q25. Where can I obtain assistance in submitting the Annual Return?
- A25. *To obtain assistance employers may contact 1-888-TAX-HELP (829-4357) or 1-888-CALL-NHT or speak with a Customer Service Representative at a Tax Office or NHT Office.*