

INTRODUCING THE NEW EMPLOYER'S ANNUAL RETURN (S02)



AMALGAMATION PROJECT UPDATE

Phase	Deliverables	Schedule
I (A)	Single cheque using separate remittance forms	Dec 1, 2010
I (B)	Single employers monthly remittance form – S01	Jan 1, 2011
I (B -2)	Single employers annual return	Jan 1, 2012
II	Simplified filing (self-employed/own returns)	To be announced
III	Single rate payroll deductions	To be announced
IV	Consolidation of tax types & other reforms	To be announced

PURPOSE OF PROJECT

- Promoting ease of doing business.
- Reducing inefficiency in the administrative structure causing additional burden and cost to the tax authorities and the taxpayer.
- Reducing the erosion of the payroll base due to evasion, especially among the self-employed, resulting in revenue loss.

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What Remains the Same?

- NO change in rates
- NO change in calculations
- NO change in accounting principles
- NO change in policy for payroll
- NO change in payment requirements
- NO change in income tax threshold or NIS ceiling
- NO change in treatment of allowances

ONE FORM
ONE PLACE
ONE DATE



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**

Availability of S02

Employer's Annual Return (S02)

- Available electronically on websites:
 - www.jamaicatax.gov.jm
 - www.nht.gov.jm
 - www.mlss.gov.jm
- Available in print at:
 - Revenue Service Centres/Tax Offices
 - NIS Offices
 - NHT Offices



Benefits of SO2

- Less paper work
 - no more deduction cards
- More convenience
- Saves time
- Less expense



Completing S02

- **ALL** mandatory fields must be completed.
- TRN and NIS number for each employee **MUST** be filled in.
- Employers **MUST** ensure that **ALL** employees have a TRN and NIS number.



Mandatory Fields

RETURNS (Declaration):

- **Section A-** Name, TRN, NIS, Business Address, Number of persons, Return/ Calendar year
- **Section B-** All fields are mandatory
- **Section C-** All fields are mandatory

Mandatory Fields

SCHEDULES:

- **Schedule A-**

- Column (a) Employee Name: Surname, First Name and Middle Initial
- Column (b) Employee TRN
- Column (c) Employee NIS Number
- Column (d) Gross Emoluments received in cash
- Column (g) Number of weekly NIS/NHT contributions
- Column (h) NIS
- Column (i) NHT
- Column (j) Education Tax
- Column (k) PAYE Income Tax

Mandatory Fields

SCHEDULES:

- **Schedule B** - *Only required if column (e) on schedule A has data*
 - Employer's Name, TRN, Return/Calendar Year
 - Employee List Number
 - Column (a) Employee TRN and details of the benefits/perquisites (e.g. accommodation/motor vehicle)

Mandatory Fields

SCHEDULES:

- **Schedule C** - *Only required if column (f) on schedule A has data*
 - Employer's Name, TRN, Return/Calendar Year
 - Employee List Number
 - Column (a) Employee TRN
 - Column (b) Total Gross Emoluments and details of the deductions (e.g. approved pension / superannuation / ESOP)
 - Column (g) Total Deductions

ONE PLACE

- Separate filing is no longer necessary
- Employers are now able to submit a single **Employer's Annual Return (S02)** at any **ONE PLACE**, either:
 - Revenue Service Centres/Tax Offices
 - NHT Branch Offices
- **Employer's Annual Return (S02)** may be filed online at www.jamaicatax-online.gov.jm

One Place Exceptions

- S02 Returns with outstanding payment **MUST** be made at a Tax Office or online.
- After December 31, Returns for 2011 filed on old forms and submitted separately will **NOT** be accepted.
- Returns outstanding prior to 2011 **MUST** be filed directly with the separate agencies, using separate forms.

S02 Filing Options

In-line:

1. Printed return and printed schedules
2. Printed return and schedules on CD

On-line:

3. www.jamaicatax-online.gov.jm

NB. Employers with more than 40 employees are asked to file online

In-line (Printed Return & Schedules)

- Present printed S02 form & schedules to Customer Service for “face vetting”.
- Proceed to Cashier if there is a cash, credit or debit card payment @ Tax Offices *only*, **or**
- Drop off Return - complete Return/Cheque Deposit Slip (RDS) in duplicate and get it stamped & signed by Officer, **or**
- Use Electronic Drop Box @ RSC (*if available*)

In-line (Printed Return & CD)

- Present printed S02 form & copy of form and schedules (in ASCII format) on CD to Customer Service Representative.
- CD *must* be labeled with name of employer.
- Proceed to Cashier if there is a cash, credit or debit card payment @ tax offices *only*, or
- Drop off Return - complete Return/Cheque Deposit Slip (RDS) in duplicate and get it stamped & signed by Officer.

Schedules on CD

- This should be in ASCII Format
- Each row in file should pertain to one employee.
- Each item of data must be separated by pipe delimited format (|).
- File format is available to employers via email or online.

“Face Vetting” S02 Forms

- Customer Service Rep/Banking Hall Officer will receive S02 Form & schedules.
 - Officer/Agent will check to ensure that mandatory fields are filled in, including that NIS and TRN for each listed employee is filled in.
 - If approved the S02 will be initialled by checker.
- NB. Incomplete document will NOT be accepted***

Accepting Dropped-Off S02

- Completed Duplicate RDS will be stamped and signed – customer gets one copy.
- Customer advised S02 not deemed filed unless any errors/omissions corrected.
- S02 forms vetted within 24 hrs.
- Customer contacted in 48 hrs if omission/error found.
- S02 form entered on system.

Processing S02 forms

- Returns are batched centrally.
- Returns will be scanned/imaged by a service provider.
- Data extracted electronically from S02 forms.
- Data from scanned returns uploaded to a central database.
- Respective agencies will have viewing access to central database.

On-line Filing

- Login to Jamaica Tax Portal using our e- service link @ www.jamaicatax-online.gov.jm
- Select option for **file return/employer's annual return** and follow instructions.
- Print and retain **statement of payment** with reference number for your records.

NB. A “one time” registration allows you to file and pay all major taxes online, including GCT and Income Tax.

On-line Registration

- Establish an account on the Jamaica Tax Portal (JTP) www.jamaicatax-online.gov.jm
- Complete *Application for Electronic Filing Account Registration*
 - Letter of Authorisation
 - Copy of ID of the Authorised Officer
- Submit Application at Tax Office or contact 1-888-TAX-HELP (829-4357) to apply by phone

ONE DATE

- Previously the filing date for the ITO6 & ET02/03 was January 14, while the C4 (NIS/NHT) was due March 31.
- Change in date requested by focus group.
- The **ONE DATE** for filing the SO2 Return is now **March 31** of each year.
- Legislative changes have been made to accommodate the new filing date.

Implementation Date

- The **S02** is to be used to file payroll information for year 2011, and onwards.
- Effective after Friday, December 30, 2011.



GENERAL REMINDERS

- Income Tax Returns due **MARCH 15.**
- Special Taxpayer Service Programme sessions scheduled island wide, to assist MSME.
- Income Tax Returns may be filed online at www.jamaicatax-online.gov.jm
- Call 1-888-TAX-HELP (829-4357) for details and assistance to register & file.



Recommended Services

- **TAXREM** – SMS text message reminder for renewal of Motor Vehicle Licence and/or Certificate of Fitness.
- Pay Property Tax or Traffic Ticket fines online @ www.jamaicatax-online.gov.jm
- Customer Care Centre
 - TAJ (1-888-TAX-HELP)
 - NHT (1-888-CALL-NHT)

Contacting TAJ



1-888-Tax-Help (829-4357)



taxhelp@taj.gov.jm



www.jamaicatax.gov.jm



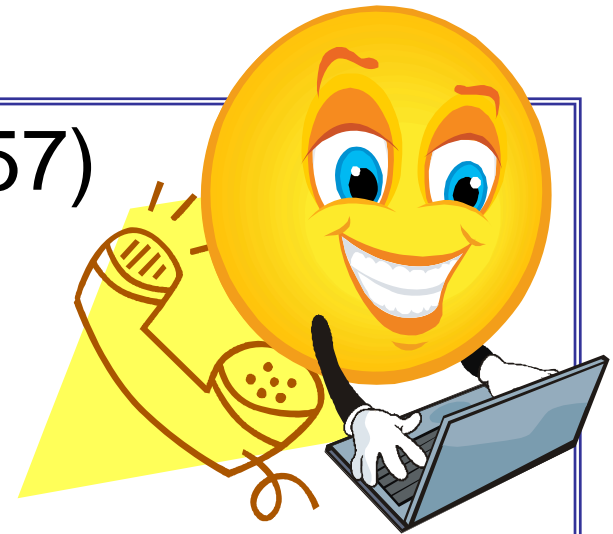
www.jamaicatax-online.gov.jm



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Contacting NHT



1-888-CALL-NHT (2255-648)



wecare@nht.gov.jm



www.nht.gov.jm



Contacting NIS



1-888-991-2089



nisandyou@mlss.gov.jm



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