

## REMEMBER

Employers have the convenient option of using our online service at [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) to make these payments and to file the Employer's Monthly Statutory Remittance – Payroll Deductions(S01) declaration form. A “one time” registration allows you to file and pay all major taxes online, including GCT and Income Tax.

## BENEFITS OF E-FILING

- File returns anytime and anywhere, 24/7.
- Eliminates need to visit a Tax Office to submit tax returns.
- Saves time (no more waiting in line).
- Reduces paperwork.
- Allows view of account summary.
- Allows for faster processing of refunds.

For further information:

Call:

**I- 888 - TAX - HELP (829- 4357)/**

**I-888-GO-JA-TAX (465-2829)**

**Email: [taxhelp@taj.gov.jm](mailto:taxhelp@taj.gov.jm) /**

visit us on the web at

**[www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm) or**

**[www.jamaicatax.govjm](http://www.jamaicatax.govjm)**

Facebook:

**[www.facebook.com/jamaicatax/](http://www.facebook.com/jamaicatax/)**

Twitter:**[@jamaicatax](https://twitter.com/jamaicatax)**

or

Visit any tax office nearest you



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New Procedure for  
Employers Monthly  
Statutory Remittance  
of Payroll  
Deductions

Tax Administration Jamaica in partnership with National Housing Trust (NHT), National Insurance Scheme (NIS) and Human Employment and Resource Training (HEART) introduces a new procedure for Employers Monthly Statutory Remittance of Payroll Deductions.

Effective for the remittance period January 1-31, 2011 (for which payment is due February 14), employers will be able to make ALL monthly payroll deductions using, **ONE FORM, ONE PAYMENT, ONE PLACE.**

Employers are now able to use **ONE FORM - Employer's Monthly Statutory Remittance – Payroll Deductions (S01)** declaration form which is available at all Tax Offices and on Tax Administration Jamaica's website [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm),

Where it can be completed electronically and printed.

**THE INCOME TAX ACT  
EMPLOYER'S MONTHLY STATUTORY REMITTANCE  
PAYROLL DEDUCTIONS\* S01**

Please Read Notes and Instructions Overleaf before Completing This Remittance

**Section A - GENERAL INFORMATION**

1. Employer's Name: \_\_\_\_\_ 2. Taxpayer Registration Number: \_\_\_\_\_  
 3. NIS Reference Number: \_\_\_\_\_ 4. Month of Remittance: \_\_\_\_\_  
 5. Business Address (APT No., Street No. and Name, Postal Zone and Parish): \_\_\_\_\_ 6. Business Mailing Address: (if different from 5.) \_\_\_\_\_  
 7. Email Address: \_\_\_\_\_ 8. Telephone Numbers: \_\_\_\_\_ 9. Tick Appropriate Box:  
 Office: \_\_\_\_\_ Mobile: \_\_\_\_\_  Revised Remittance  New Address  New Tel. No.

10. Number of persons employed for the month: \_\_\_\_\_ 11. Number of NHT and NIS Contributors: \_\_\_\_\_ 12. Number of HEART Trainees: \_\_\_\_\_ 13. Gross Emoluments (monthly) as per NIS, NHT and HEART: \$ \_\_\_\_\_

**Section B - DETAILS OF STATUTORY CONTRIBUTIONS AND DEDUCTIONS FOR REMITTANCE PERIOD.**

	CONTRIBUTION (A)	TRAMER TAX CREDIT (B)	INTEREST (C)	AMOUNT PAYABLE (D) (A) - (B) + (C)	AMOUNT BEING PAID (E)
14. H.E.A.R.T. ....					
15. NIS (Employer's plus Employees contributions)					
16. NHT (Employer's plus Employees contributions)					
17. Income Tax (P.A.Y.E.) .....					
18. Education Tax .....					
<b>19. TOTALS (Add Lines 14, 15, 16, 17 and 18)</b>					

**Section C - DECLARATION**

I declare that the amount of Statutory Deductions entered in Section B above is the total amount for which I am accountable for the month indicated at Box 4 above in respect of statutory contributions from emoluments paid.

This Declaration is made with the full knowledge and understanding that any false statement made herein by me or on my behalf will render me liable to penalties and/or criminal proceedings.

Name: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Title: \_\_\_\_\_  
 Date: \_\_\_\_\_

FOR OFFICIAL USE

Form No. S01 (issued 2010/11) Commissioner of Inland Revenue

Note: \* This form relates to payroll deductions collectible by the Commissioner of Inland Revenue in relation to taxes and contributions payable under the following provisions: income tax under the Income Tax Act, education tax, H.E.A.R.T., N.I.S., and N.H.T. contributions, respectively under certain provisions of the Income Tax Act being made applicable by virtue of the Education Tax Act (section 5), Human Employment and Resource Training Act (section 12 (6)), National Insurance Act (section 5), National Housing Trust Act (section 11)

Sample of the S01 form

This form replaces:

- **ET4** - Education Tax Remittance Card
- **C3** - NIS Remittance Card
- **P30** - Employer's PAYE Monthly Remittance
- **NHT** - Employer Contribution Payment Voucher
- **M** - HEART Remittance Voucher

Employers are now be able to remit HEART, NIS, NHT, Education Tax and PAYE (Income Tax) by making **ONE PAYMENT:**

- One swipe of a credit/debit card
- One cheque

**NB.** Cheques should be made payable to "the Collector of Taxes/Tax Administration Jamaica."

Employers no longer have to visit a separate location to make monthly NHT payments but may visit **ONE PLACE.**

- Now all monthly statutory payments can be made at any Tax Office.
- All monthly statutory payments can be made online at [www.jamaicatax.gov.jm](http://www.jamaicatax.gov.jm)

## BENEFITS

- Less paper work
- Less expense
- Saves time
- Convenient