



EMPLOYER'S ANNUAL RETURN*

Please Read Instructions before Completing this Return

Section A - GENERAL INFORMATION		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: _____
7. Business Address: _____ <input type="checkbox"/> Check if New Address		8. Mailing Address: (If different from 7) _____ <input type="checkbox"/> Check if New Address	
9a. Number of persons employed during Return/Calendar Year: _____ Complete Employee Schedule A (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 the date of closure. (month / day) _____	11. If return is not original indicate type: (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"/> Supplemental <input type="checkbox"/> Amended
9b. Number of HEART Trainees employed during Return/Calendar Year _____			

Section B - SUMMARY OF TAXES AND CONTRIBUTIONS DUE, REMITTED AND PAYABLE						
		(a) Amount Assessed for Return/Calendar Year	(b) HEART Trainee Tax Credit	(c) = (a) - (b) Total Payable for Return/Calendar Year	(d) Total Prepaid Taxes/Contributions	(e) = (c) - (d) Balance Payable/(Refundable)
H.E.A.R.T	12					
N.I.S.	13					
N.H.T.	14					
Education Tax . . .	15					
Income Tax	16					
Total	17					

Section C - Preparer's Details - (To be completed if prepared by person other than taxpayer)		
Preparer's Name (Individual/Firm)	Address	TRN
		Contact Number
DECLARATION: (To be signed by taxpayer only) NOTE: Any false statement made herein by you or on your behalf will render you liable to penalties and/or criminal proceedings. 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. I submit as a part of this return: _____ sheets of Schedule A, _____ sheets of Schedule B & _____ sheets of Schedule C. <div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 30%;"> _____ Name </div> <div style="width: 10%; text-align: center;"> </div> <div style="width: 30%;"> _____ Title/Position </div> </div> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="width: 30%;"> _____ Signature/Electronic ID </div> <div style="width: 30%;"> _____ Date </div> </div>		FOR OFFICIAL USE No. of Schedule A sheets received: No. of Schedule B sheets received: No. of Schedule C sheets received:

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 filed online at www.jamaicatax.gov.jm any time after December 31st (of the Calendar/Return year), but not later than the 31st day of March of the following year.

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, column (a).

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/perquisites 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 (that is, the employee's plus employer's contribution) for each employee.

(i) NHT: Enter the total NHT payable (that is, the employee's plus employer's contribution) for each employee.

(j) Education Tax: Enter the total Education Tax payable (that is, the 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 (e) 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 vehicle's 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 or the Employers' Guide to PAYE available online at www.jamaicatax.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 totals from column (g) of Schedule C to respective employee rows of column (f) of Schedule A.