



# SO4 SCHEDULE B

## Computation of National Insurance Scheme (NIS) Contribution

Year of Assessment

2 | 0 | 1 | 7

**Please Complete Schedule and Attach to SO4****Section A - General Information**

|  |  |  |               |  |  |  |  |  |  |  |  |
|--|--|--|---------------|--|--|--|--|--|--|--|--|
| 1. Individual Name<br><i>(Last Name)</i> <i>(First Name)</i> <i>(Middle Name)</i>  |  |  | 2. NIS Number |  |  | 3. Taxpayer Registration Number          |  |  |  |  |  |
| 4. Address   |  |  |               |  |  | 5. Date of Birth<br>yyyy      mm      dd |  |  | 6. Sex<br><input type="checkbox"/> Male<br><input type="checkbox"/> Female |  |  |
| 7. Were you employed during the year? <input type="checkbox"/> Yes <input type="checkbox"/> No; If yes, complete table overleaf. (See Instructions for completing table below)   |  |  |               |  |  |  |  |  |  |  |  |
| 8. Are you a Jamaican citizen employed by an Embassy, High Commission, Consulate or United Nations Agency?<br>If yes, complete table overleaf. (See Instructions for completing table below) <input type="checkbox"/> Yes <input type="checkbox"/> No                    |  |  |               |  |  |  |  |  |  |  |  |
| 9. Were you employed as a domestic worker? <i>(cook, maid, nanny, laundress, butler, general help, gardener or chauffeur)</i> <input type="checkbox"/> Yes <input type="checkbox"/> No<br>If yes, complete table overleaf. (See Instructions for completing table below) |  |  |               |  |  |  |  |  |  |  |  |
| 10. Do you have any income from self-employment? <input type="checkbox"/> Yes <input type="checkbox"/> No  |  |  |               |  |  |  |  |  |  |  |  |

**Instructions For Completing Table Overleaf**

- a. If you are paid each week, complete every week  
 b. If you are paid fortnightly, complete every other week  
 c. If you are paid monthly, complete every fourth week (or every fifth week where the month has five Mondays)

**Section B - Computation of Earnings from Self-Employment**

|   |    |    |
|---|----|----|
| Total Income From All Sources <i>(Transfer from SO4, Section B, Line 47)</i>  |    | 01 |
| LESS: Net Taxable Income Arising from Employment and Offices <i>(Transfer from SO4, Section B, Line 24)</i>                         | 02 |    |
| Embassy etc. Employment Income <i>(Transfer from SO4, Section B, Line 26)</i> . . . . .   | 03 |    |
| Domestic Employment Income <i>(Transfer from SO4, Section B, Line 25)</i> . . . . .   | 04 |    |
| <b>Total Employment Income from all Employment and Offices</b> <i>(Add Section B Lines 2, 3, and 4)</i> . . . . .                   |    | 05 |
| <b>Total Income from all Sources Excluding all Employment and Offices</b> <i>(Section B, Line 1 less Line 5)</i> . . . . .          |    | 06 |
| Less Income not assessable to NIS:  |    |    |
| Pensions <i>(Transfer from SO4 Section B, Line 28 and Line 39)</i> . . . . .  | 07 |    |
| Gross Dividends <i>(Transfer from SO4 Section B, Line 31 and Line 40)</i> . . . . .   | 08 |    |
| Gross Interest Received (from investment only) <i>(Transfer from SO4 Section B, Line 32 and Line 41)</i> . . . . .                  | 09 |    |
| Discount <i>(Transfer from SO4 Section B, Line 33)</i> . . . . .  | 10 |    |
| Other Distributions (Excluding Dividends & Interest) <i>(Transfer from SO4 Section B, Line 35)</i> . . . . .                        | 11 |    |
| Annuities <i>(Transfer from SO4 Section B, Line 36)</i> . . . . .   | 12 |    |
| <b>Total Income not assessable to NIS</b> <i>(Add Section B Lines 07, 08, 09, 10, 11, and 12)</i> . . . . .                         |    | 13 |
| <b>Total Income assessable to NIS from Self-employment before SO4 Deductions</b> <i>(Section B, Line 06 less Line 13)</i> . . . . . |    | 14 |
| <b>DEDUCT:</b> Total Capital Allowance <i>(Transfer from SO4 Section C, Line 1)</i> . . . . .                                       | 15 |    |
| Covenanted Donations <i>(Transfer from SO4 Section C, Line 2)</i> . . . . .   | 16 |    |
| Allowable Loss <i>(Transfer from SO4 Section C, Line 9)</i> . . . . .   | 17 |    |
| Contributions to Approved Retirement Scheme <i>(Transfer from SO4 Section C, Line 10)</i> . . . . .                                 | 18 |    |
| Other Donations <i>(Transfer from SO4 Section C, Line 11)</i> . . . . .   | 19 |    |
| Total Deductions <i>(Add Section B Lines 15, 16, 17, 18, and 19)</i> . . . . .  |    | 20 |
| <b>Earnings from Self-employment subject to NIS</b> <i>(Section B, Line 14 less Line 20)</i> . . . . .                              |    | 21 |

**Section C - Computation of NIS Payable on**

|   |  |    |             |  |
|---|--|----|-------------|--|
|   |  |    | NIS Payable |  |
| Income from Employment and Offices <i>(Transfer from Total Column C overleaf * 2) (Employer &amp; Employee Portion)</i> . . . . .                                     |  | 01 |             |  |
| Embassy etc. Employment Income <i>(Transfer from Total Column F overleaf)</i> . . . . .   |  | 02 |             |  |
| Domestic Employment Income <i>(Transfer from Total Column H overleaf)</i> . . . . .   |  | 03 |             |  |
| Total NIS Payable from All Employment and Offices <i>(Add Section C, Lines 1, 2 and 3) (Restricted to \$75,000.00)</i> . . . . .                                      |  | 04 |             |  |
| Statutory Income from Self-employment assessable to NIS <i>(Transfer from Section B, Line 21)</i> <input type="text" value="05"/> x <input type="text" value="5%"/> = |  | 06 |             |  |
| <b>Total NIS Payable</b> <i>(Add Section C, Lines 4 and 6) (Restricted to \$75,000.00)</i> . . . . .  |  | 07 |             |  |
| NIS paid from Stamp Card (Attach proof of payment) . . . . .  |  | 08 |             |  |
| NIS deducted and payable by Employer (Employer and Employee Contribution) . . . . .   |  | 09 |             |  |
| <b>Net NIS Payable/(Refundable) from Other Sources of Income</b> <i>(Section C, Line 7 less Section C, Lines 8 and 9, then transfer to SO4 Section G, Line 4a)</i>    |  | 10 |             |  |

**Section D - Taxpayer or Representative**

|            |                 |            |
|------------|-----------------|------------|
| <hr/> Name | <hr/> Signature | <hr/> Date |
|------------|-----------------|------------|

