PAYE Periodic Summary

User Manual

FIJI REVENUE AND CUSTOMS SERVICE

TABLE OF CONTENTS

INTRODUCTION 3

INITIAL FILING VIA TPOS 5

- Instructions 12
- Filing Options 14
  - Nil Return 15
  - Payable Return 19
- Payment Periods 20
  - System Calculation Option 20
  - Own Calculation Option 37
  - Payroll Calculator 38
  - Missing Employees 40
- Summary 43
- Declaration 45
- Migrated Periods 50
  - Instructions 51
  - Filing Options 52
  - EMS File 53
  - Summary 55
  - Declaration 56

AMENDMENT VIA TPOS 57

NEED MORE ASSISTANCE 67

Introduction

Pay-As-You-Earn (PAYE) is a withholding mechanism through which taxes are collected from employment income. In Fiji, three distinct taxes – namely Income Tax, Social Responsibility Tax (SRT) and Environment and Climate Adaptation Levy (ECAL) on employment income – are collected through the PAYE mechanism.

Employers having employees must register with FRCS for PAYE from the date of employment of first employee. Once registered, employers must submit a withholding summary (referred to as "PAYE Periodic Summary"). Employers who have at least one employee earning more than the Income Tax tax-free threshold (currently FJD 30,000) must file the summary on a monthly basis. On the contrary, employers who do not have any employee earning more than the Income Tax tax-free threshold may opt to file the summary on a six-monthly basis (January – June and July – December).

When registering for PAYE, employers can choose to file a "consolidated" Summary or a "confidential" and "non-confidential" bifurcated Summary. In the consolidated filing option, the employer will submit a single Summary for each filing period. In the confidential/non-confidential filing option, the employer will submit two Summaries – one for confidential employees and another for non-confidential employees.

All Summaries must be filed by the last day of the month following the end of the filing period. From 1 August 2019 onwards, the deadline remains unchanged even if it falls on a Saturday, Sunday or a public holiday. Until 31 July 2019, if the deadline fell on a Saturday, Sunday or a public holiday, it was shifted to the previous working day.

PAYE payments must also be made to FRCS by the filing deadline.

Failure to file and/or pay by the deadline will automatically trigger late lodgment penalties and late payment penalties in accordance with the Tax Administration Act 2009.

All self-assessed returns in TPOS, including the PAYE Periodic Summary, will be automatically processed, upon which the liability will be posted to the employer's PAYE account.

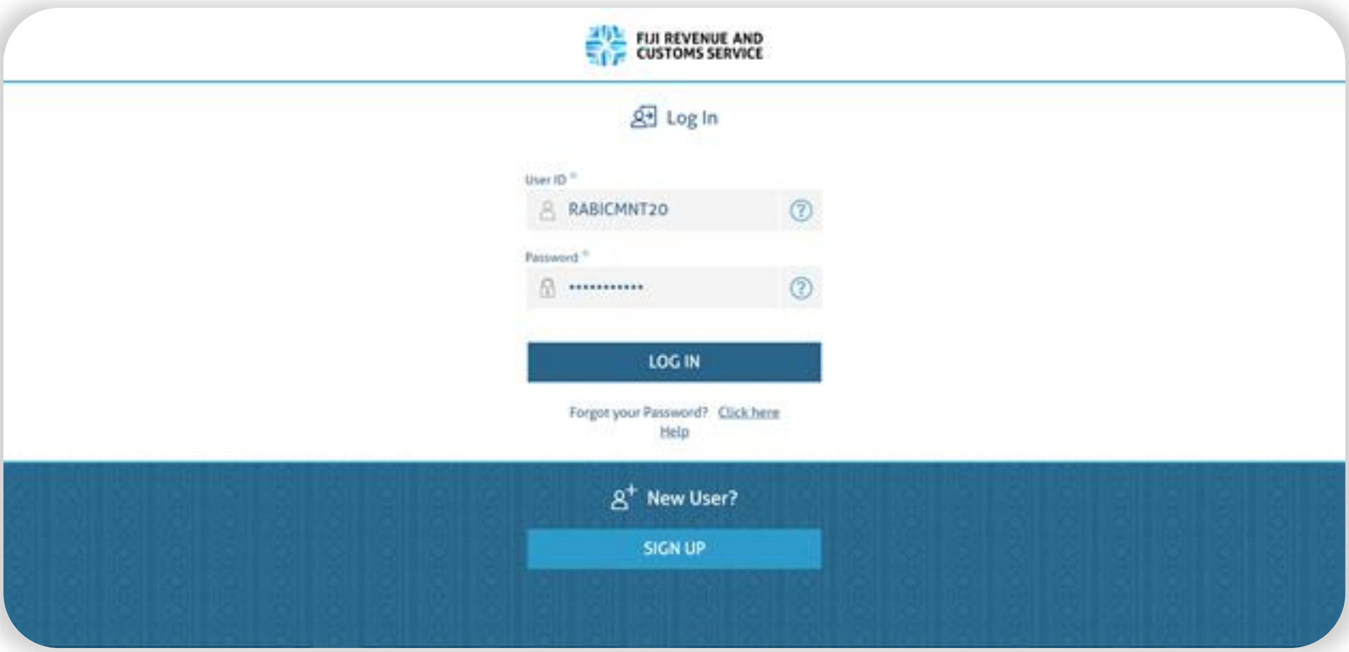
All amended returns filed by employers or their tax agents will go through an internal approval process. If approved, the amended return will be processed, and the amended liability will be posted to the employer's PAYE account. In addition to taxpayer amendments, FRCS can also issue amended assessments to taxpayers if it finds any discrepancies in the self-assessed returns submitted by taxpayers. Only approved amendments will be processed, whereas rejected amendments will not be processed and the last processed return will be restored.

Back to Index

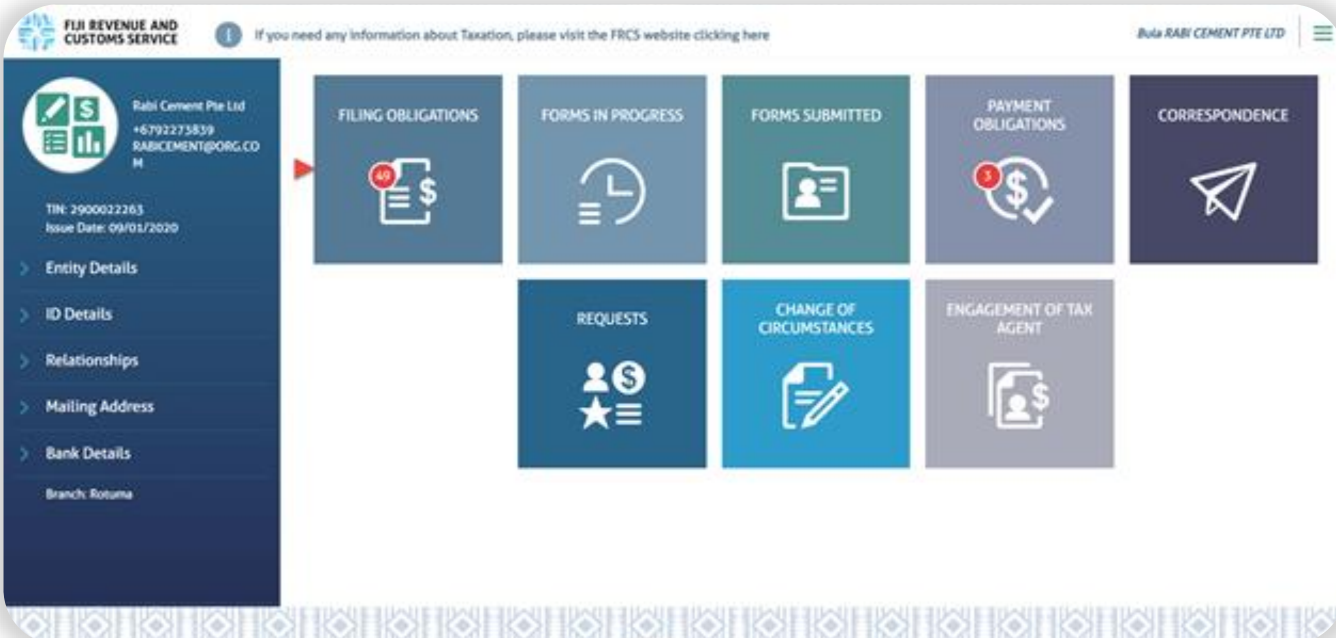
Initial Filing via TPOS

To file a PAYE Periodic Summary via FRCS Taxpayer Online Service (TPOS), taxpayers must perform the following steps.

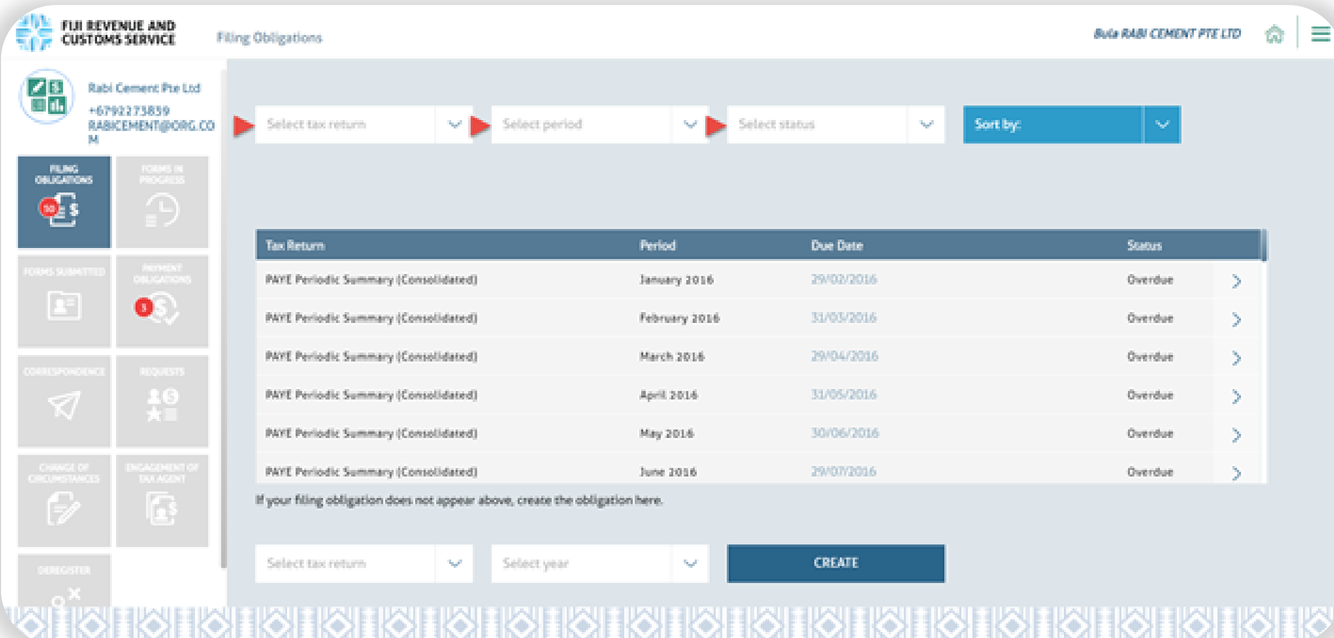
- Login to TPOS on the following link https://tpos.frcs.org.fj/taxpayerportal#/Logon using the taxpayer's login credentials.



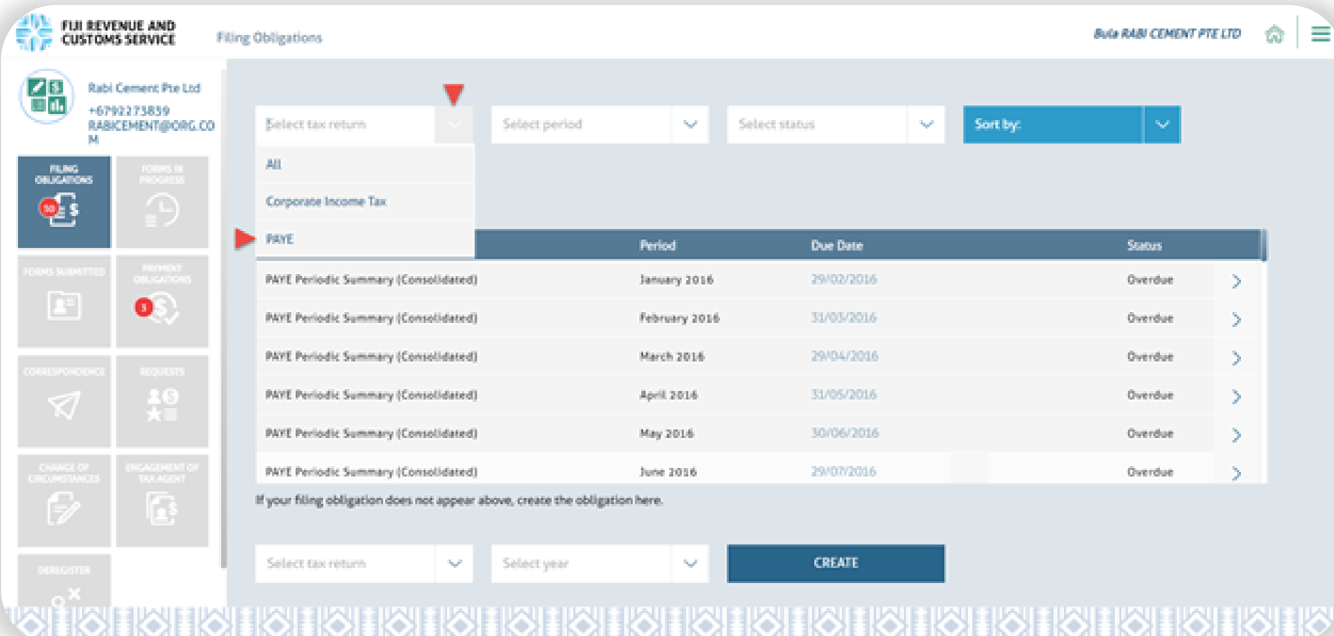
- On the dashboard, click on the "Filing Obligations" tile.

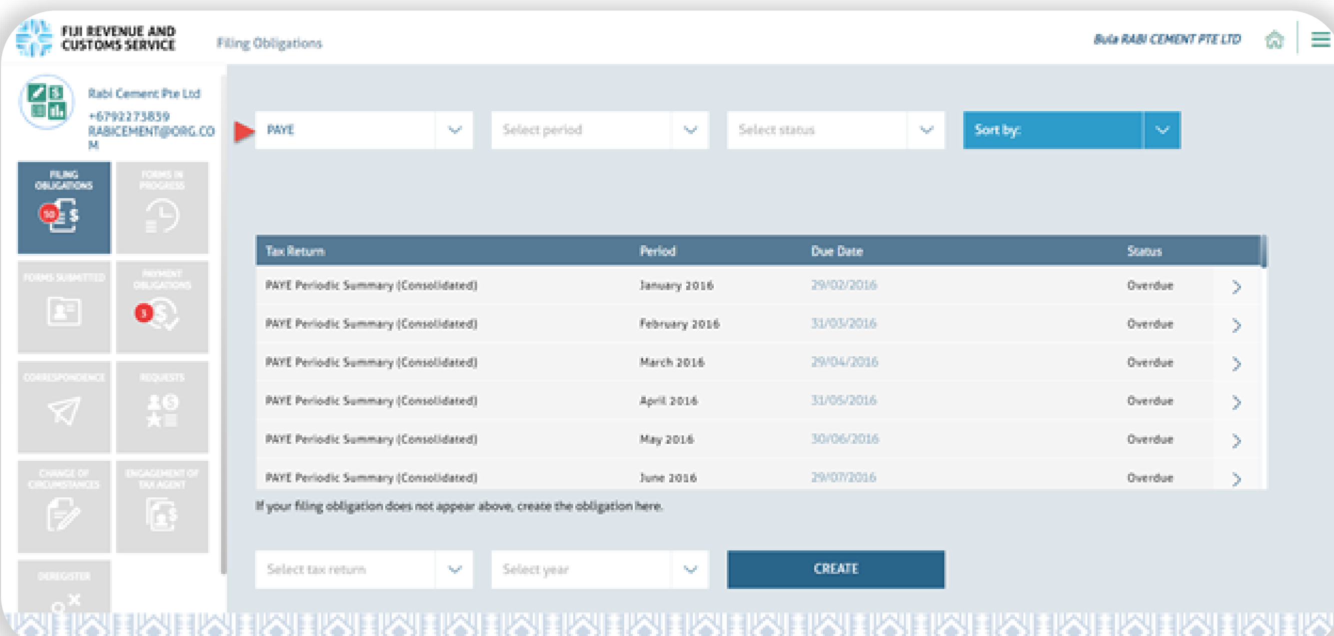


- User will be navigated to a screen showing all filing obligations of the taxpayer, which can be filtered based on tax return, period or filing status.

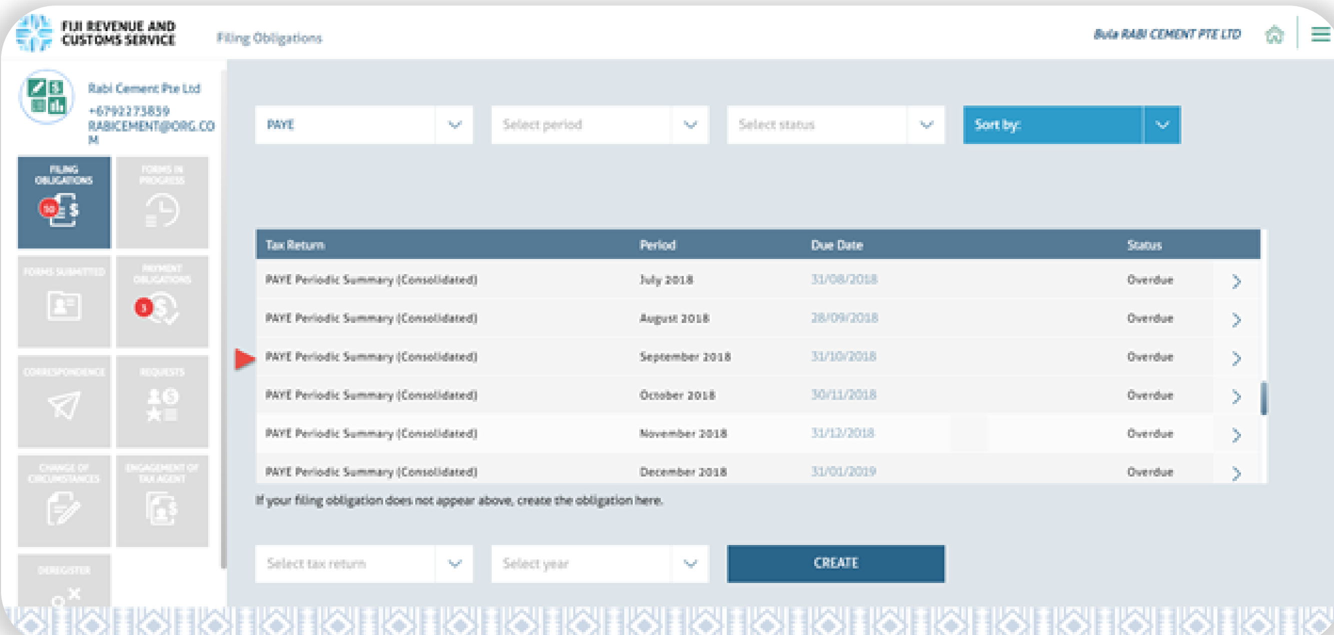


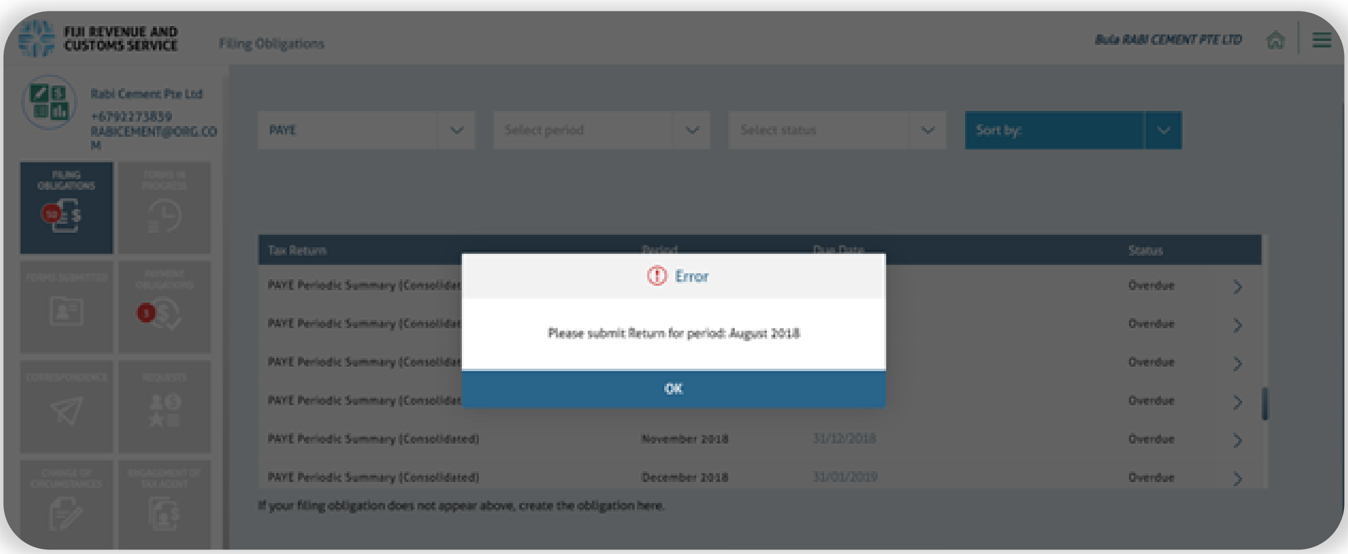
- PAYE filing obligations can be filtered by selecting "PAYE" from the "Select tax return" dropdown.



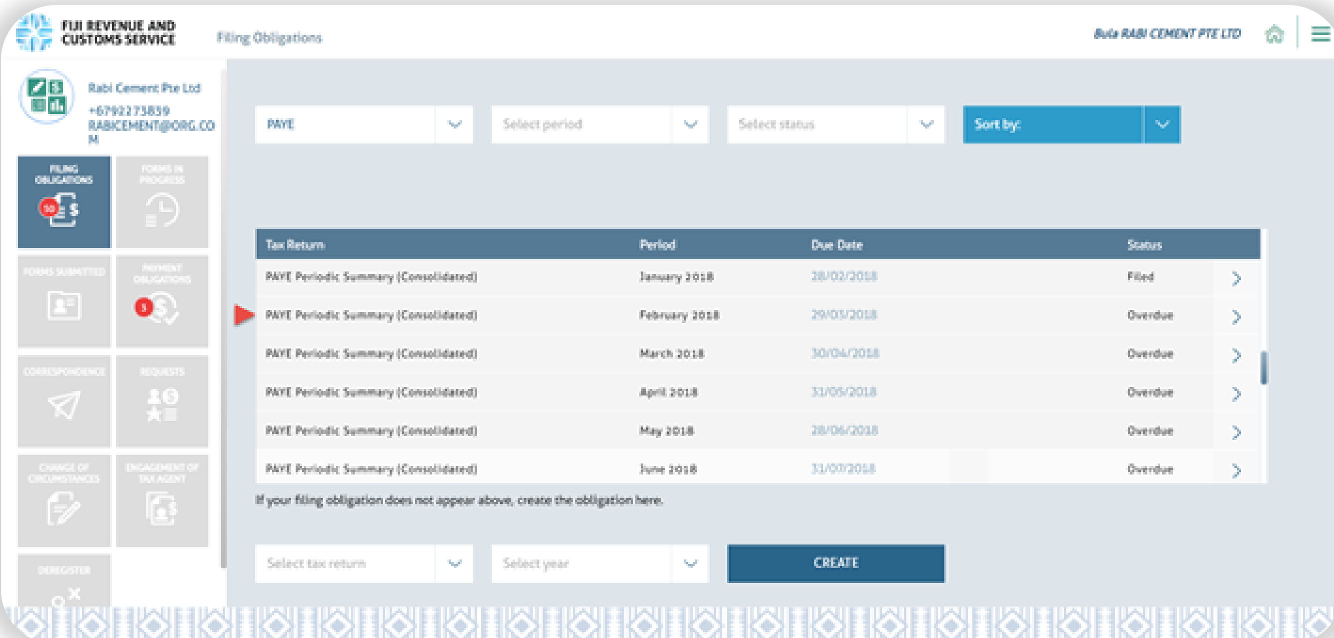


- All tax returns which are due on or after the respective tax type go-live date on TPOS must be filed in chronological order. For example if the Go Live date was say August 2018 and if a taxpayer attempts to file the PAYE Periodic Summary for September 2018 without filing the Summary for August 2018, the system would show an error message and would not allow the user to proceed to file September Summary.





- To file a PAYE Periodic Summary, click on the respective filing obligation. The user will then be navigated to the PAYE Periodic Summary for that period.

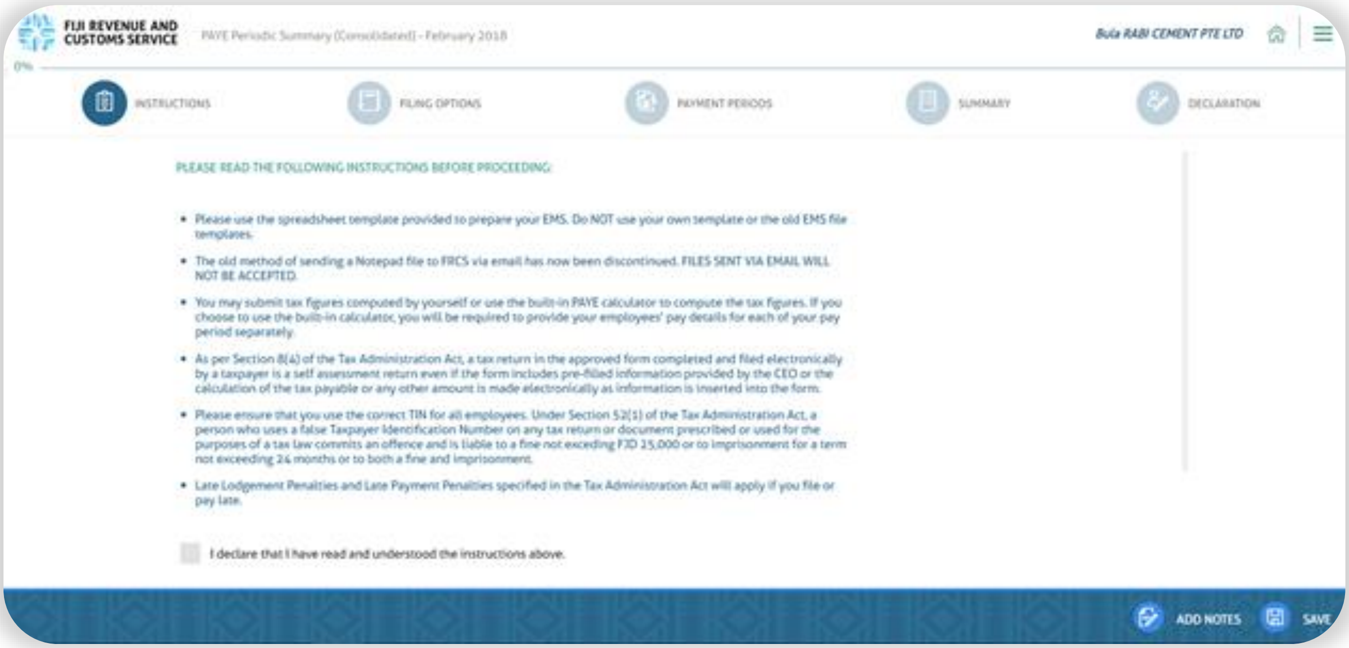


- The following diagram explains the basic process flow of the PAYE Periodic Summary.

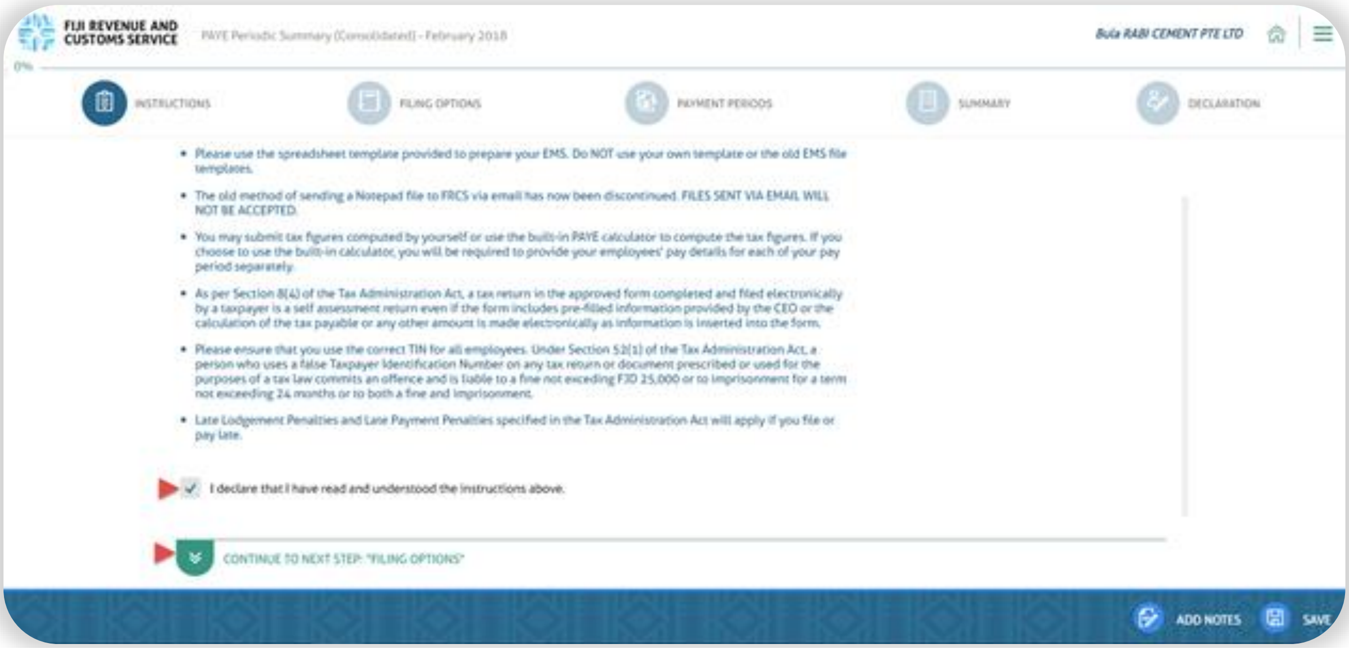
  - **Instructions** – The user will be required to declare that they have read and understood the instructions before they can proceed to the next step.
  - **Filing Options** – In this step, the user will be required to specify whether they wish to file a nil return or not; if they are filing a nil return, they must specify the reason for doing so. If they are not filing a nil return, they must specify whether they will provide their own tax figures or whether they would like the system to calculate the tax figures.
  - **Payment Periods** – In this step, the user must define payment periods falling within the respective filing period and load the "payday report" for each pay period. "Payment period" refers to each period for which the employer processed their payroll during the filing period.
  - **Summary** – This step provides the user with an overview of the tax payable for the period and late lodgment penalties, if any.
  - **Declaration** – In this step, the user must declare that the information provided on the PAYE Periodic Summary is the correct assessment of their employees' Income Tax, SRT and ECAL liability for the filing period. The user will be able to submit the Summary only after the declaration has been completed.

Instructions

- In this example, the user wishes to file the Summary for February 2018. On selecting the filing obligation for February 2018, the PAYE Periodic Summary will open with the instructions page. The user is expected to read the instructions carefully before proceeding to the next step.

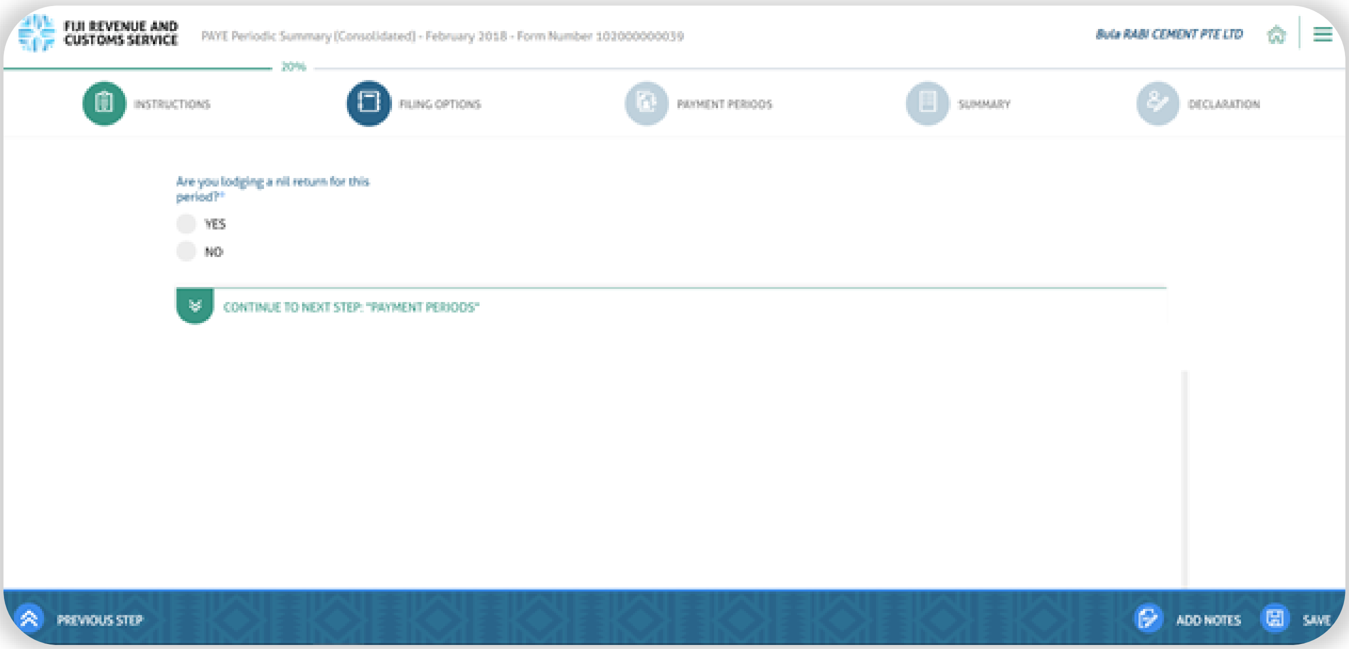


- Once the declaration is checked, the user can proceed to the next step by clicking "Continue to Next Step: Filing Options".



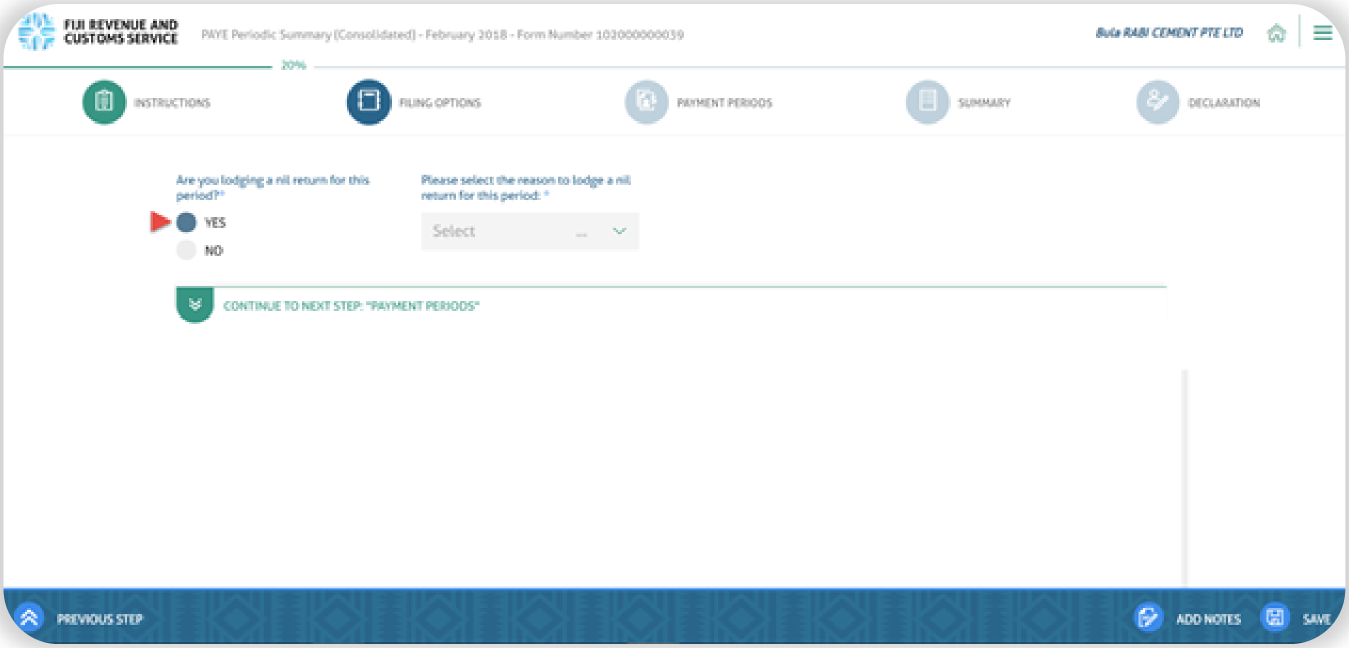
Filing Options

- The user must specify whether they wish to file a “nil return” or not. A nil return is filed when the taxpayer has no transactions to declare for the period.

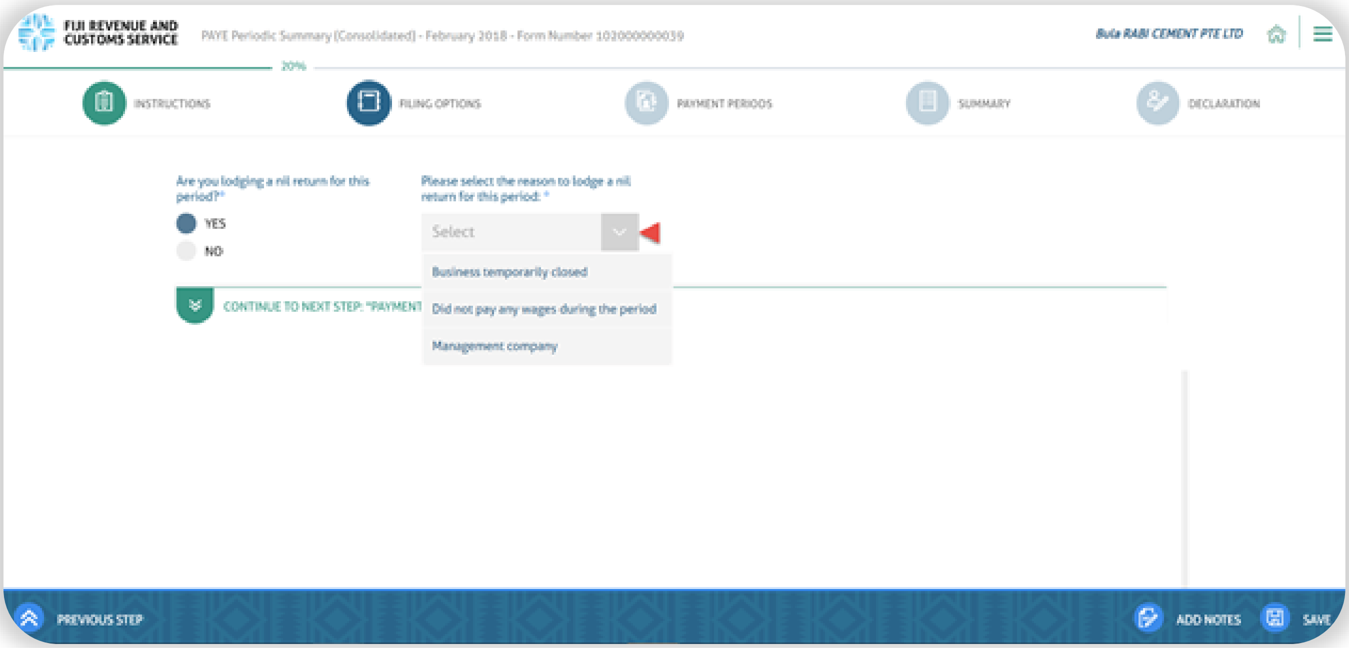


Nil Return

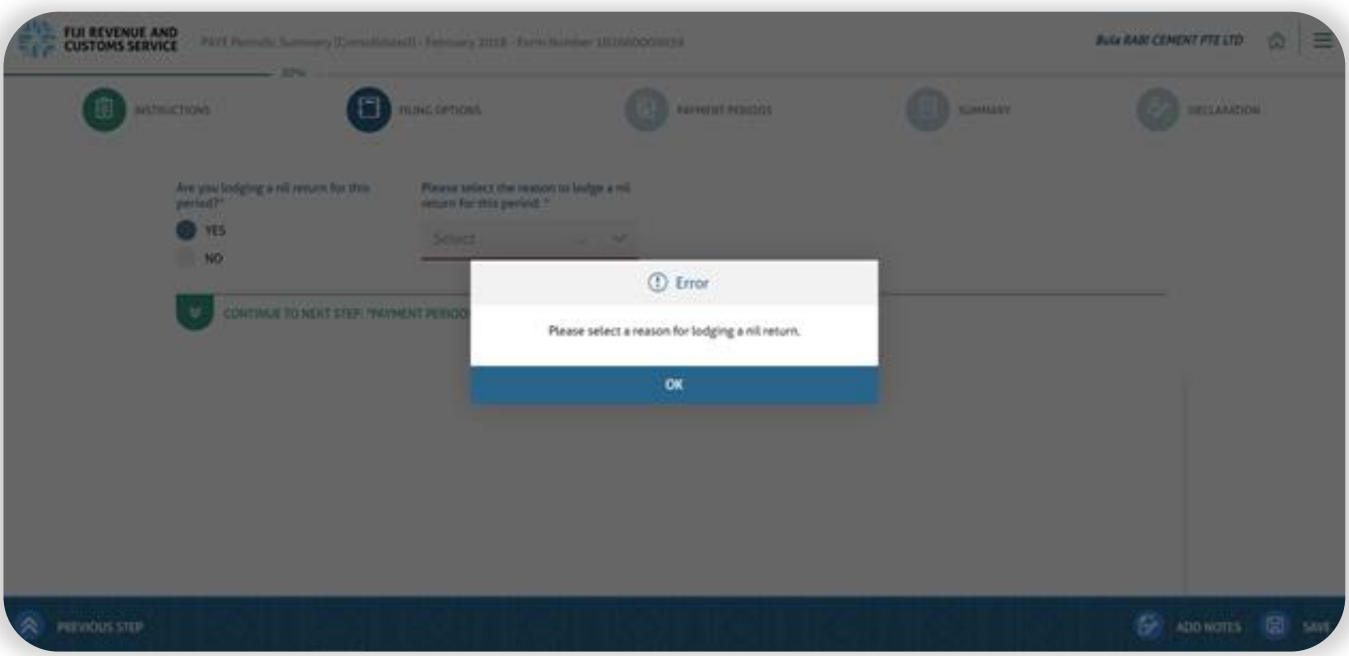
- If the user wishes to file a nil return, they must select "Yes" under filing option, upon which the nil return lodgment reason field would appear.



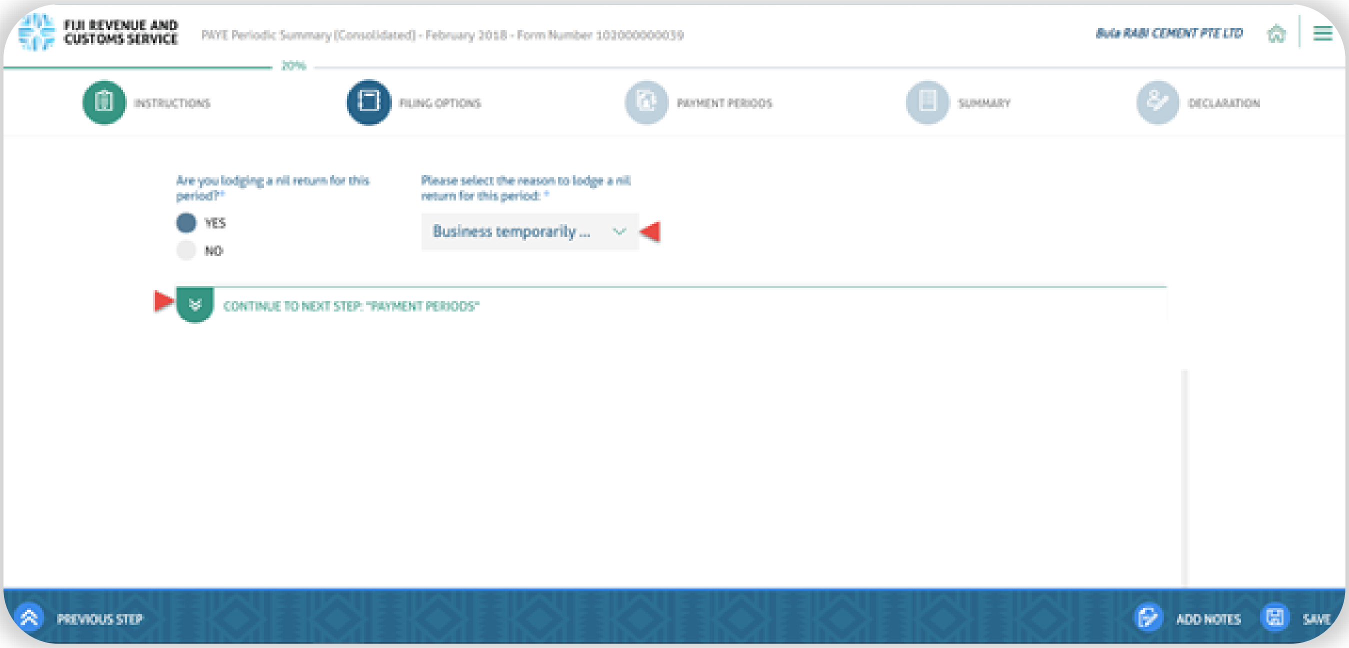
- The user must specify the reason for filing a nil return by selecting one of the available options from the dropdown.

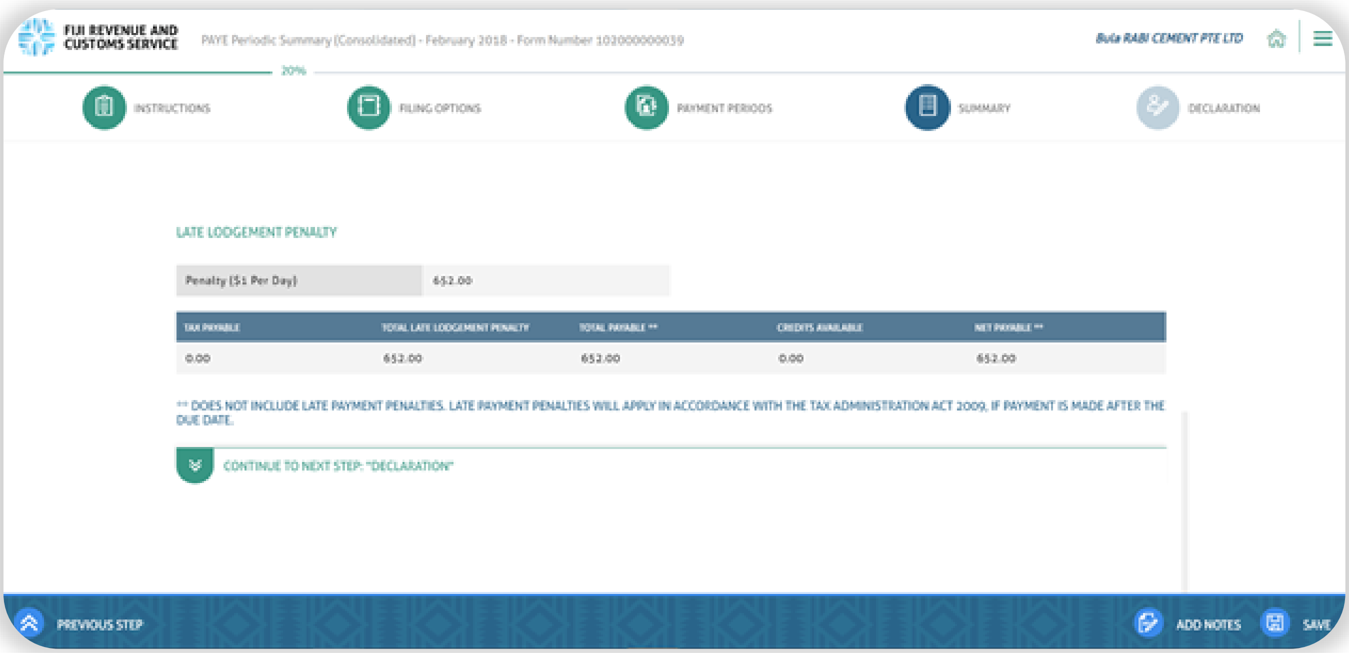


- If the user does not select the reason for lodging a nil return and attempts to proceed, the system would display an error message.

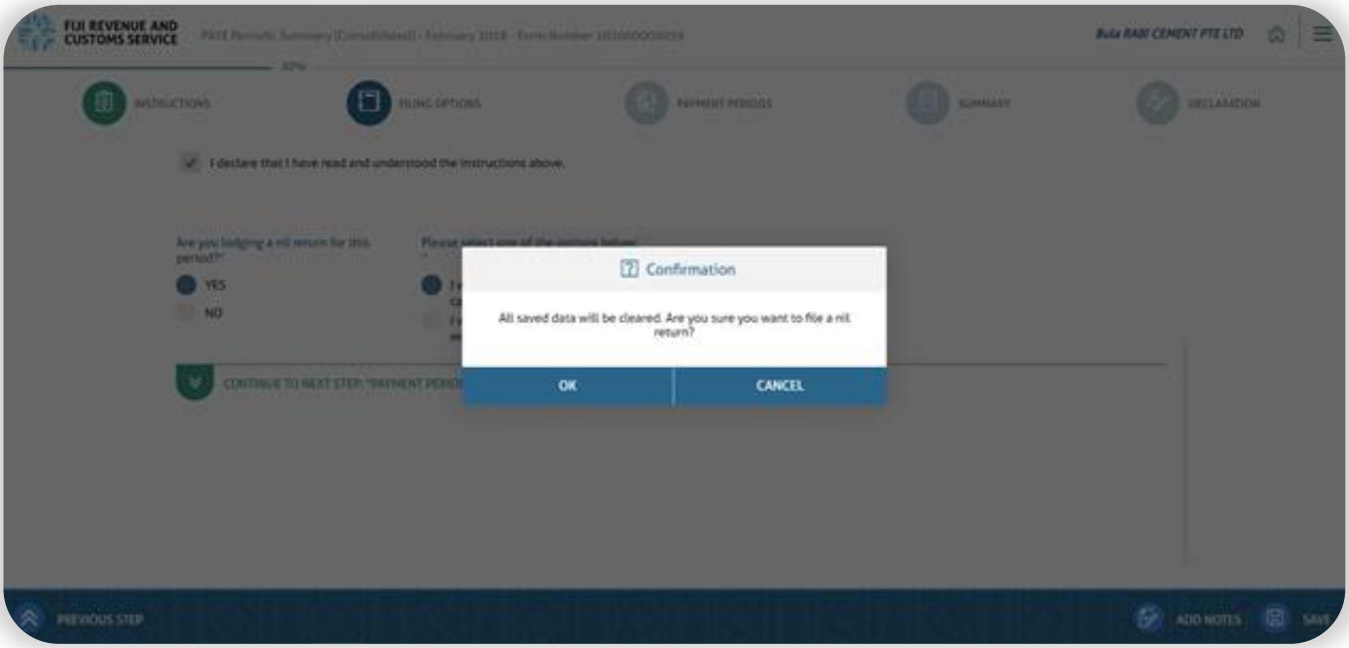


- Select the reason for lodging a nil return and click "Continue to Next Step: Payment Periods". In the case of a nil return, the Payment Periods step will be skipped, and the user will be navigated to the Summary step.



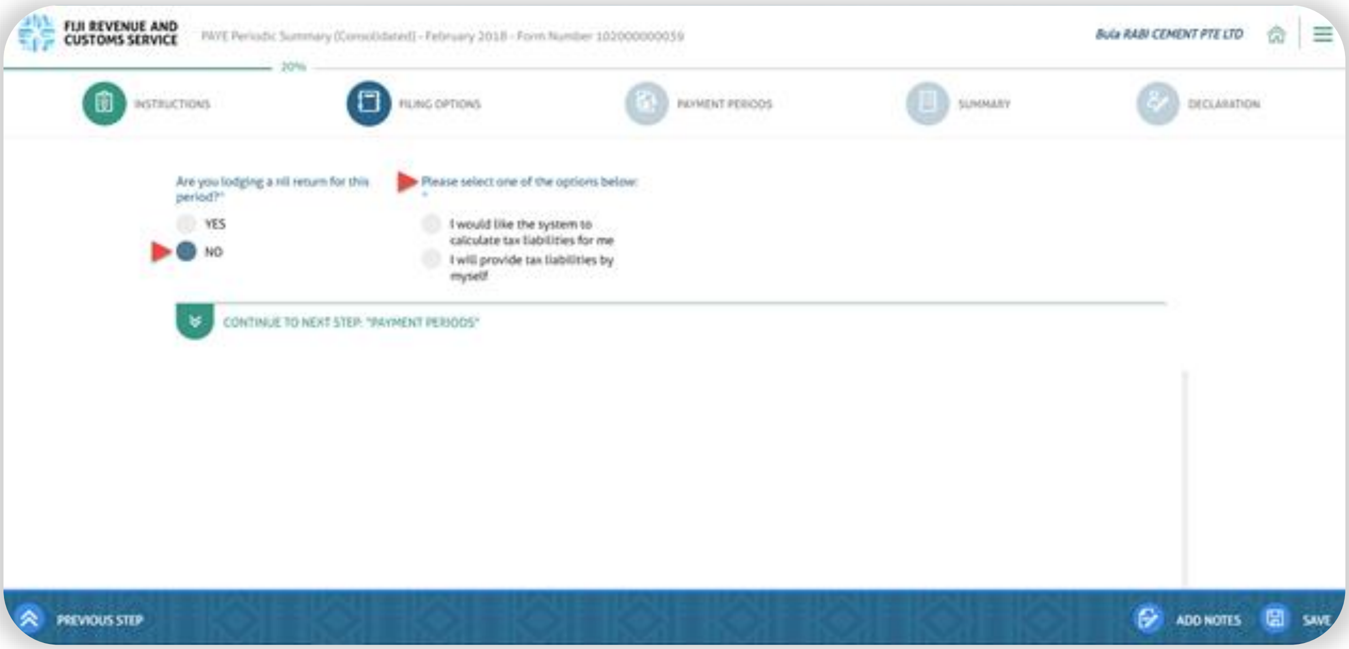


- When filing a nil return, if the user had earlier saved payment periods for the filing period, a warning message will be displayed upon clicking “Continue to Next Step: Payment Periods”. If the user clicks “OK” on the warning message, the system would clear all previously saved payment period data for the period.



Payable Return

- If the user is not lodging a nil return, they must select "No" under filing option. The user will then be navigated to the "Payment Periods" step upon clicking "Continue to Next Step: Payment Periods".

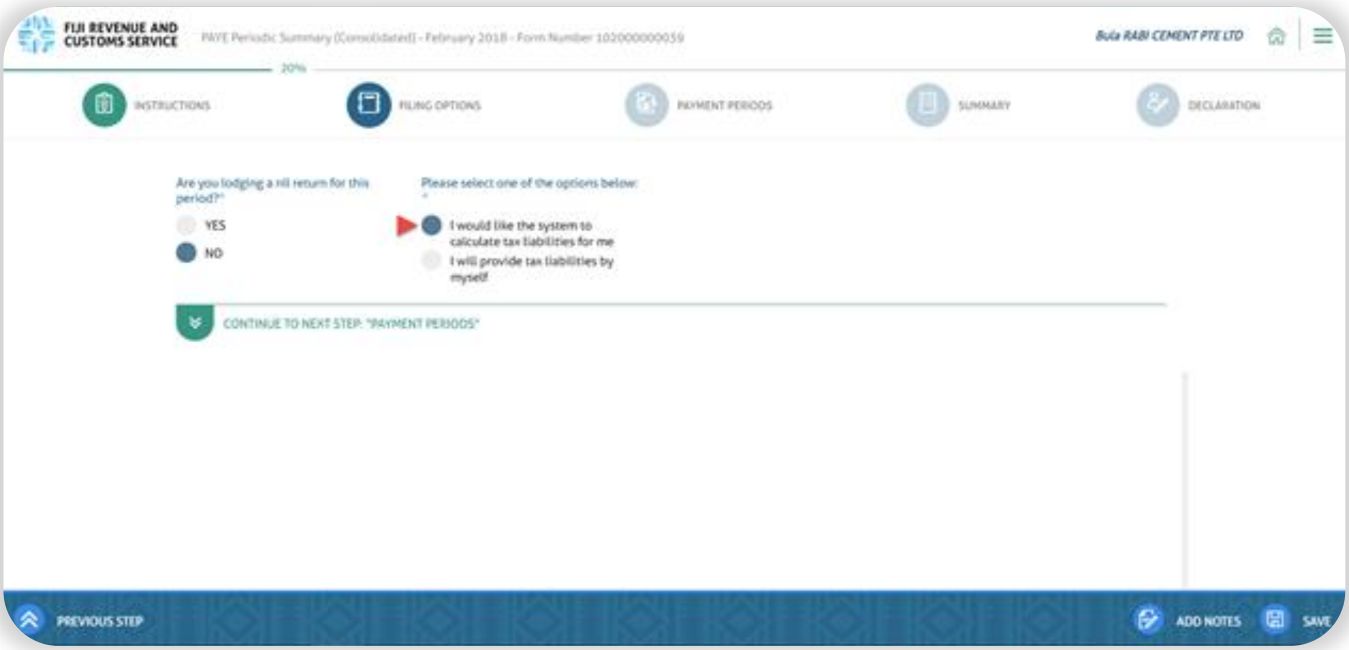


- In the case of a payable return, two options will be available to the taxpayer:
    - I would like the system to calculate tax liabilities for me ("auto calculation" option)
    - I will provide tax liabilities by myself ("own calculation" option)

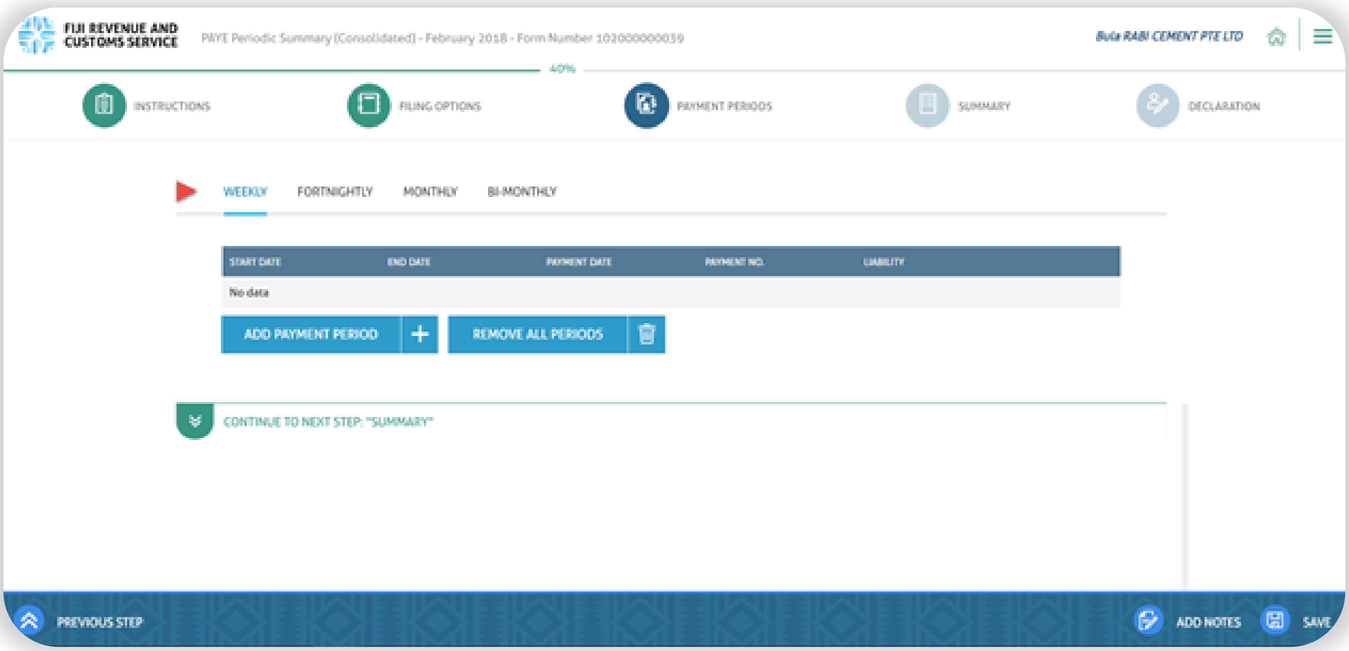
Payment Periods

System Calculation Option

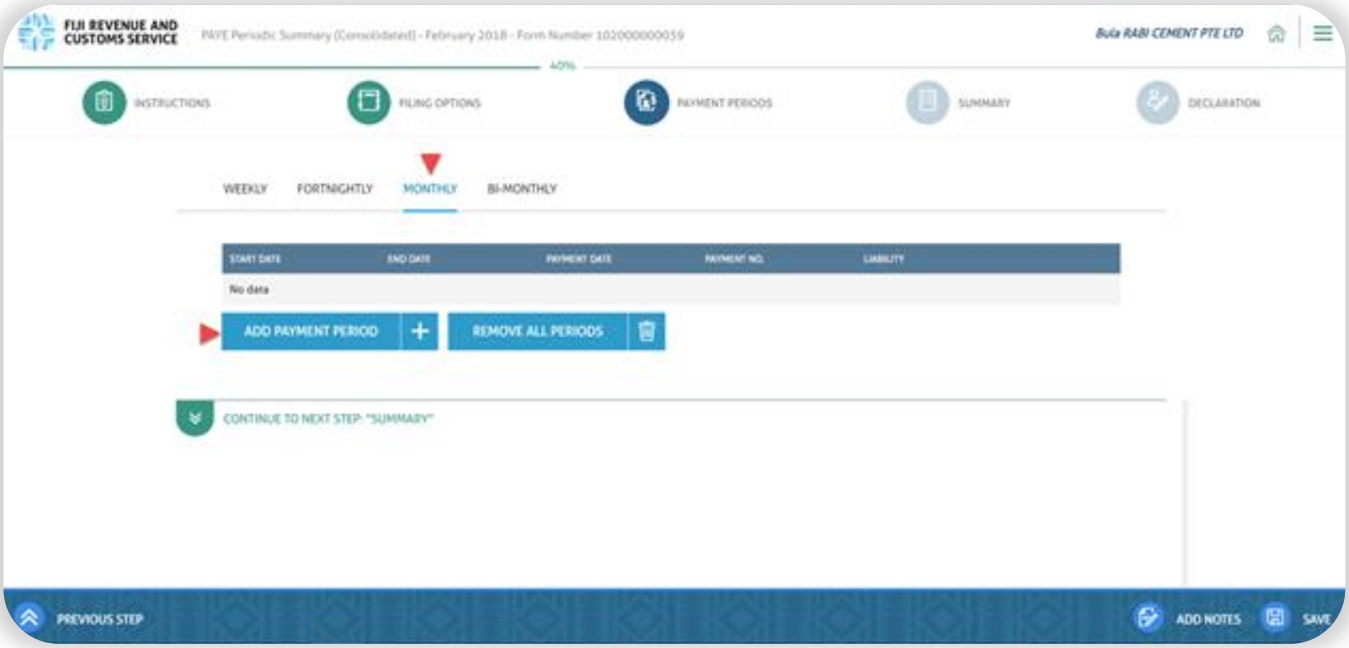
- If the user selects this option, the Income Tax, SRT and ECAL liabilities for all employees would be automatically calculated by the system based on the pay-related information provided by the user.



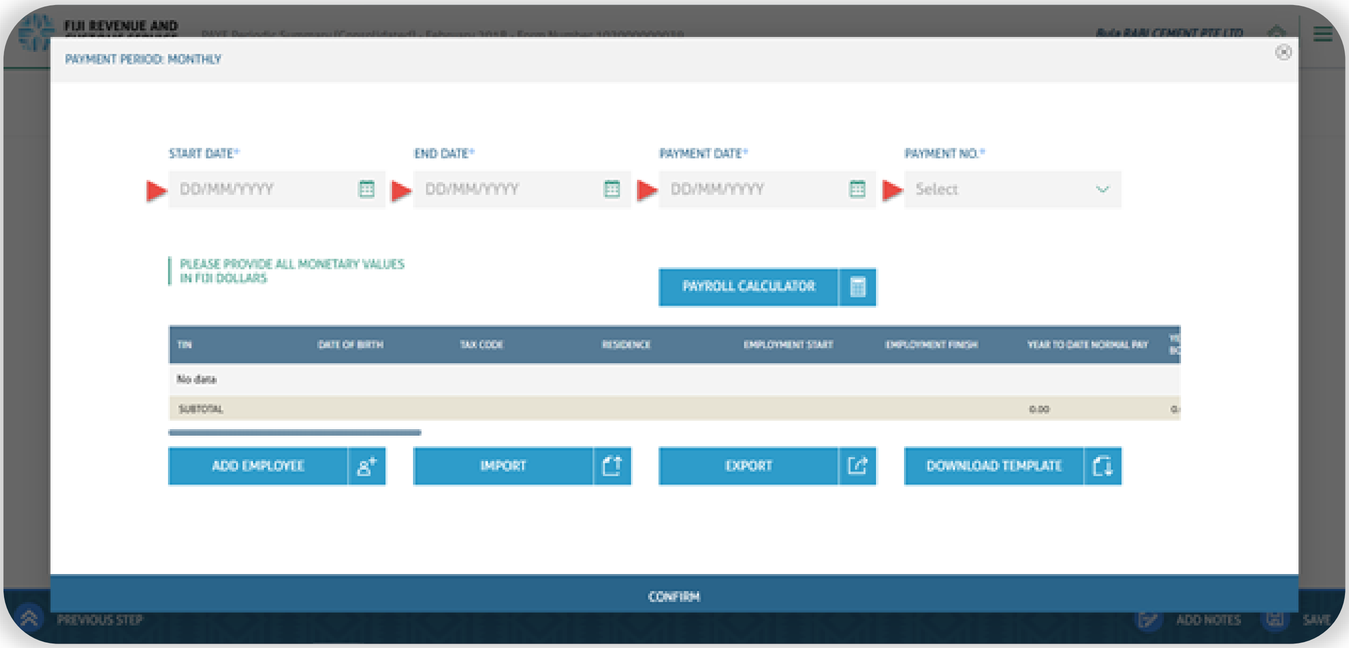
- Employees can be paid at any of the frequencies mentioned below. Hence, the user must create a separate payment period for each payday falling within the filing period and load the respective payday report for that payment period. The PAYE Periodic Summary will be the aggregate of all the payment periods falling within that filing period.
  - Weekly
  - Fortnightly
  - Monthly
  - Bi-monthly



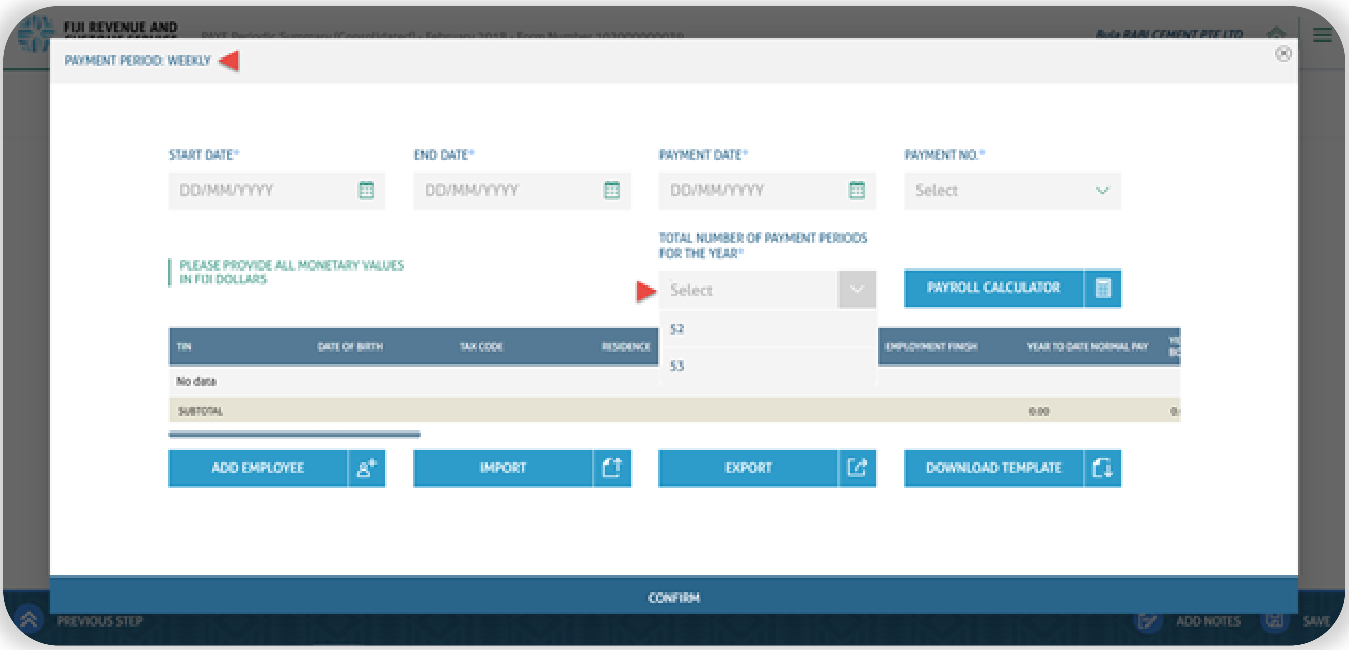
- To create a payment period, go to the respective payment frequency tab (in this example, a monthly payment period) and click "Add Payment Period". This will open a popup.

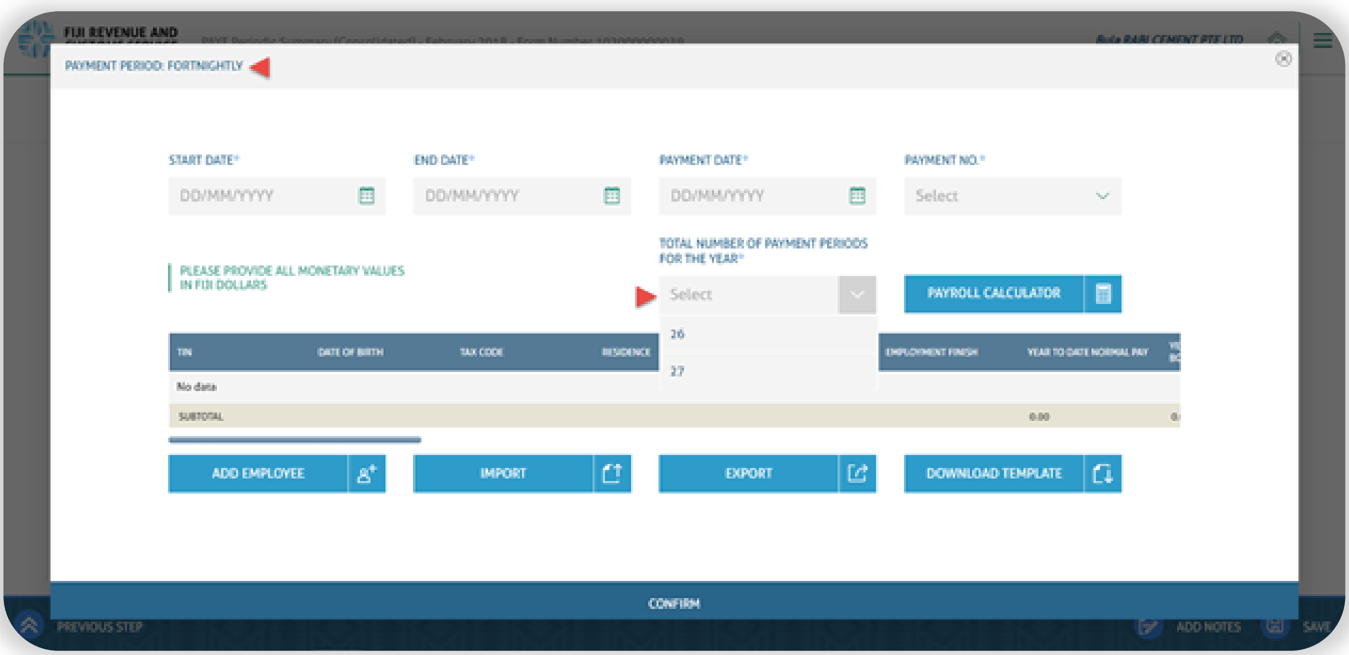


- On the popup, the user must select/enter the “Start Date”, “End Date”, “Payment Date” and the “Payment No.” for the payment period being created. Payment No. is the sequential number of the period for the respective payment frequency. For example, Payment No. 2 in monthly frequency means it is the 2nd monthly payment period of that employer for the year.

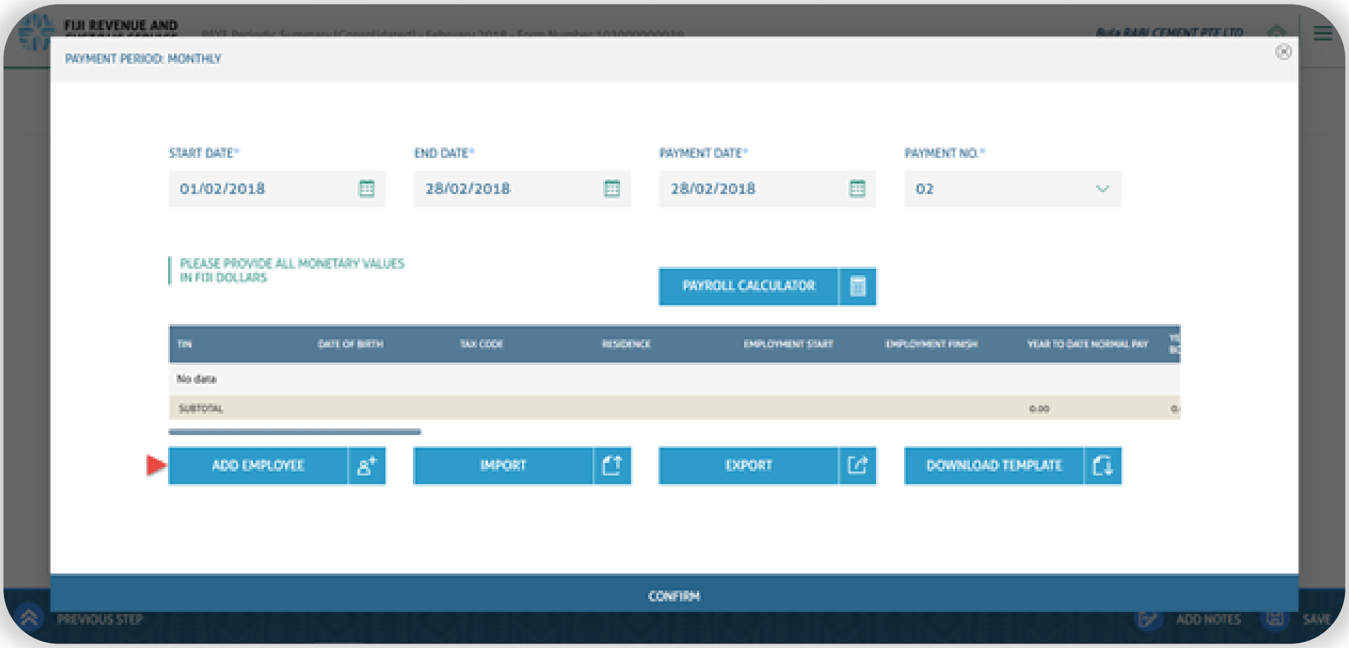


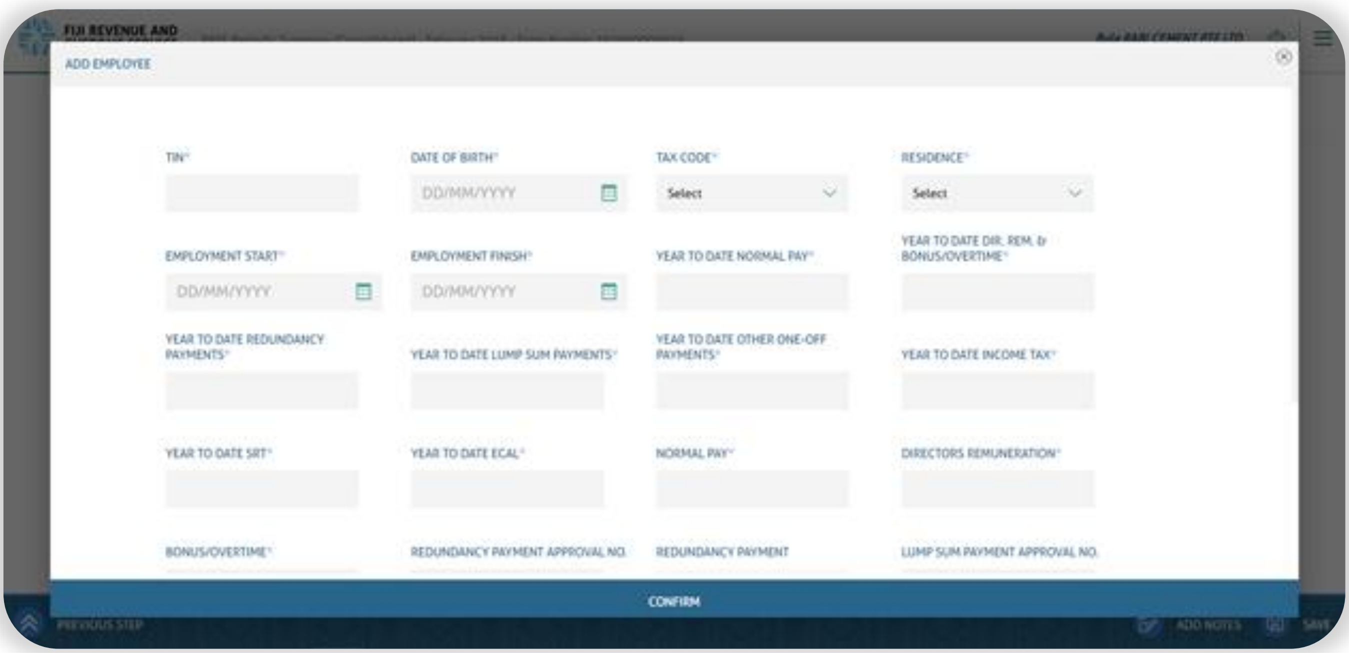
- In the case of a weekly or fortnightly payment period, the user must specify the total number of payment periods for the year. This is because in some cases it is possible for an employee to have 53 weeks or 27 fortnights in a year.



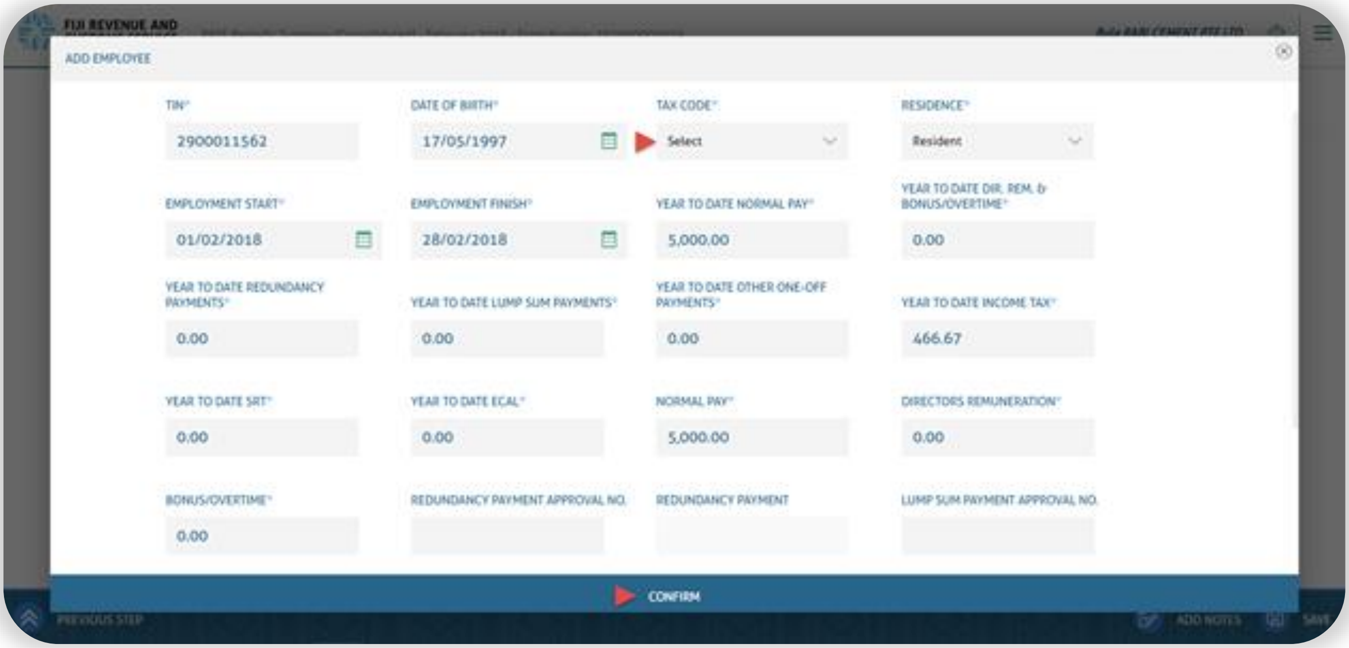


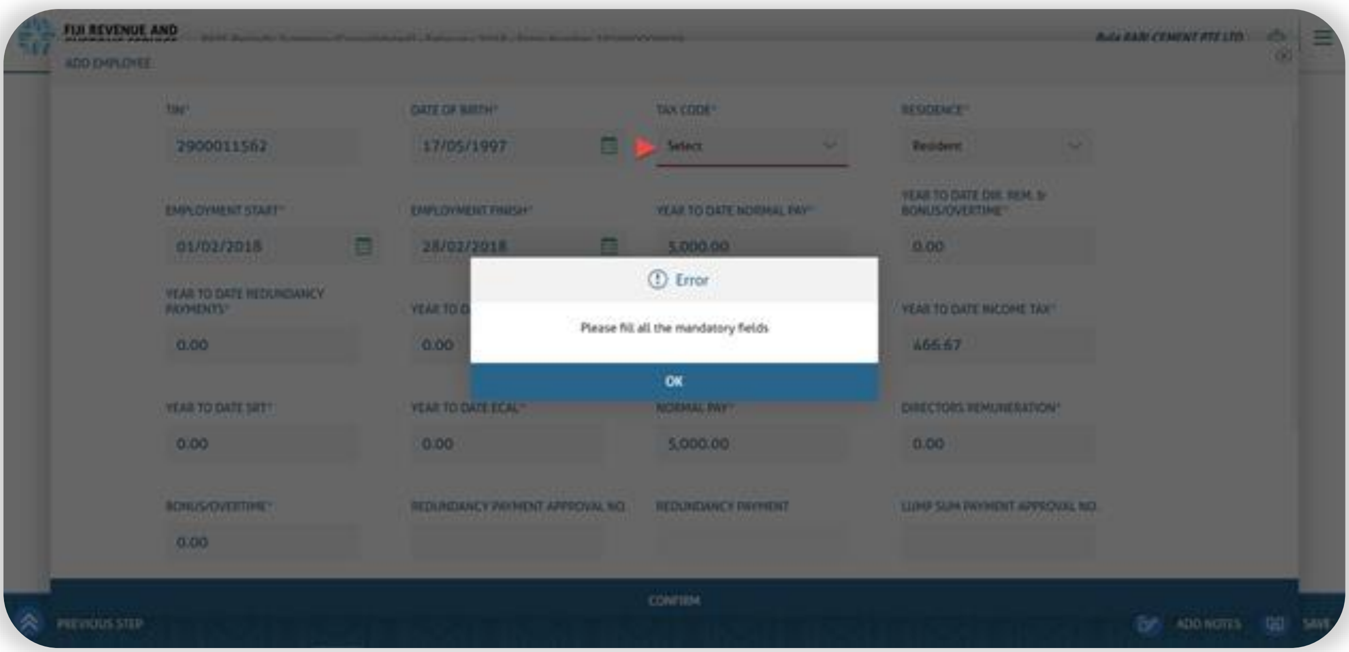
- Click “Add Employee” to provide pay-related information about an employee who was paid during that payment period. This will open another popup where the information can be entered.



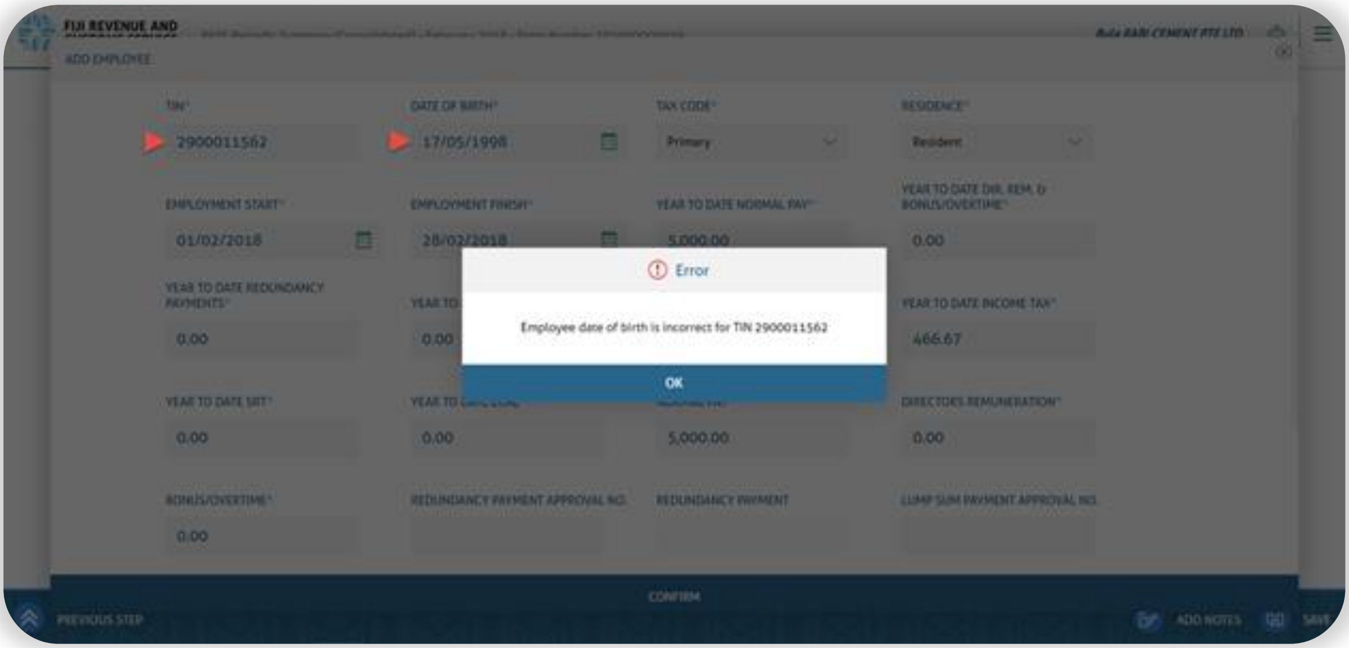


- Mandatory fields are indicated by an asterisk (*). If the user does not enter a mandatory field and clicks "Confirm", an error message will be displayed.



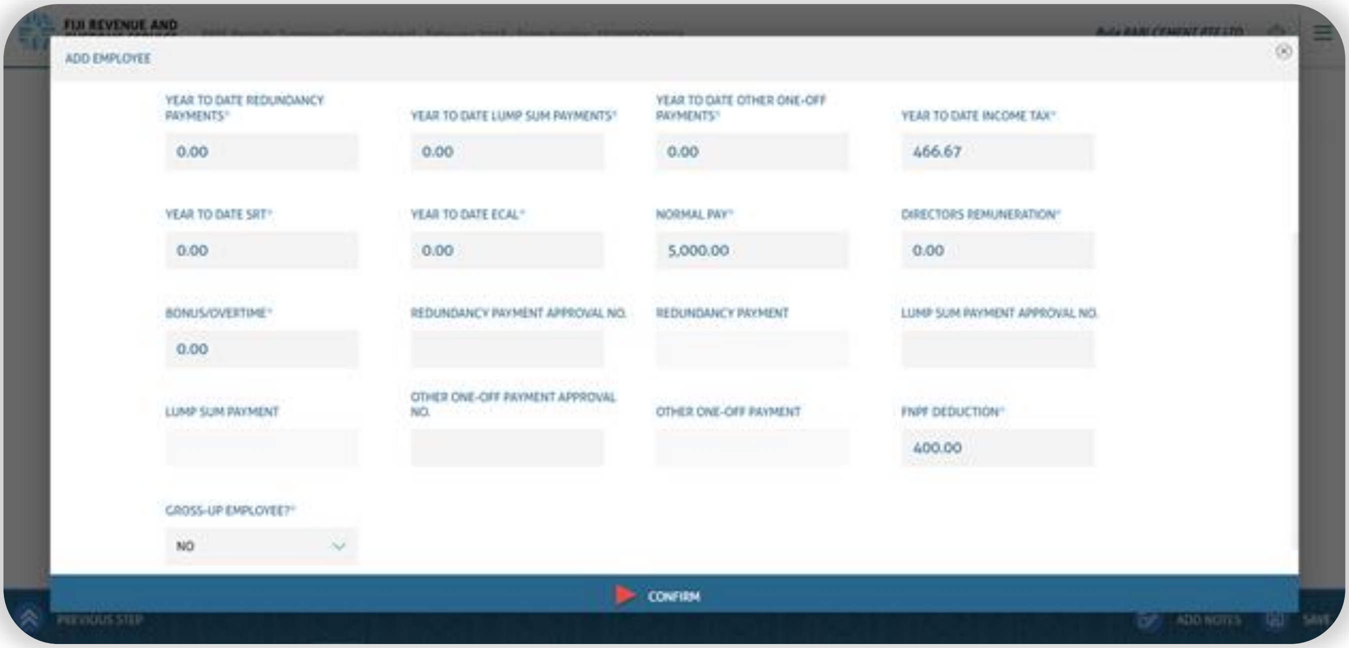


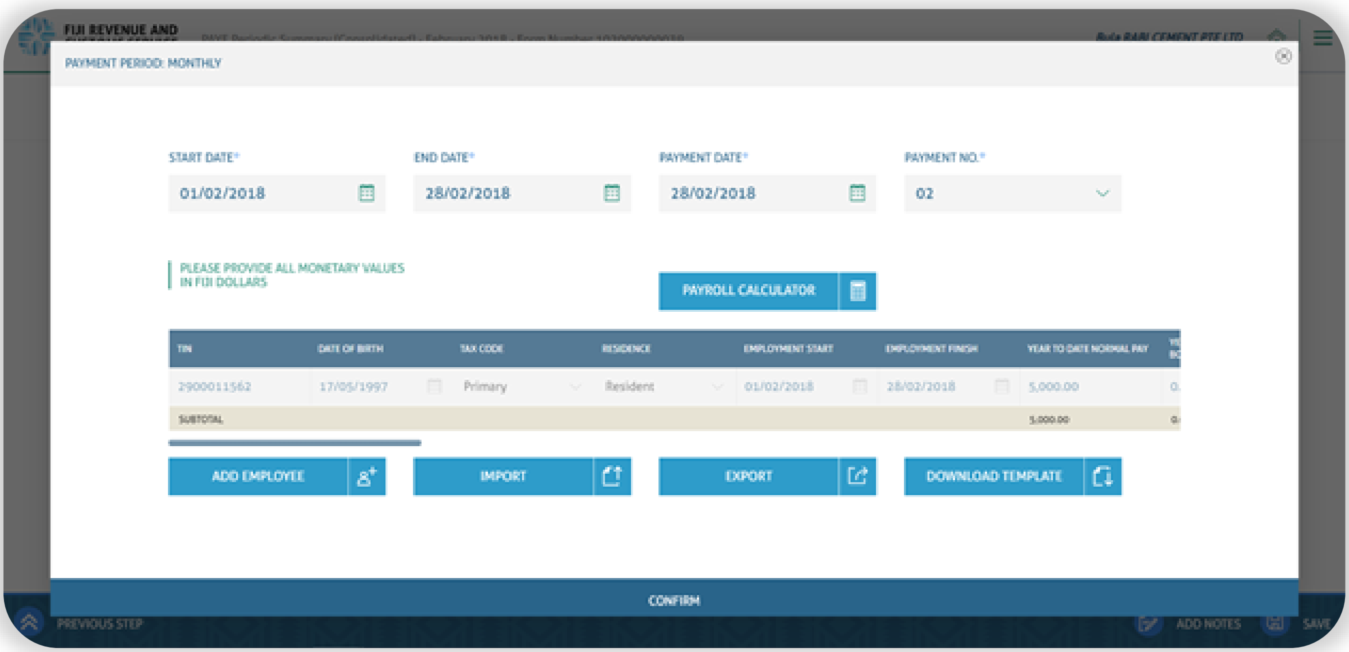
- If the employee's TIN and Date of Birth as per TPOS do not match, an error message will be displayed. The user cannot proceed to the next step so the form needs to be saved. The taxpayer should immediately e-mail payevalidation@frcs.org.fj or info@frcs.org.fj or call our hotline on 1326 to get the issue rectified.



- Since the user in this case has opted for the tax liabilities to be calculated by the system, Income Tax, SRT and ECAL fields will be non-editable. These values will be automatically calculated by the system.

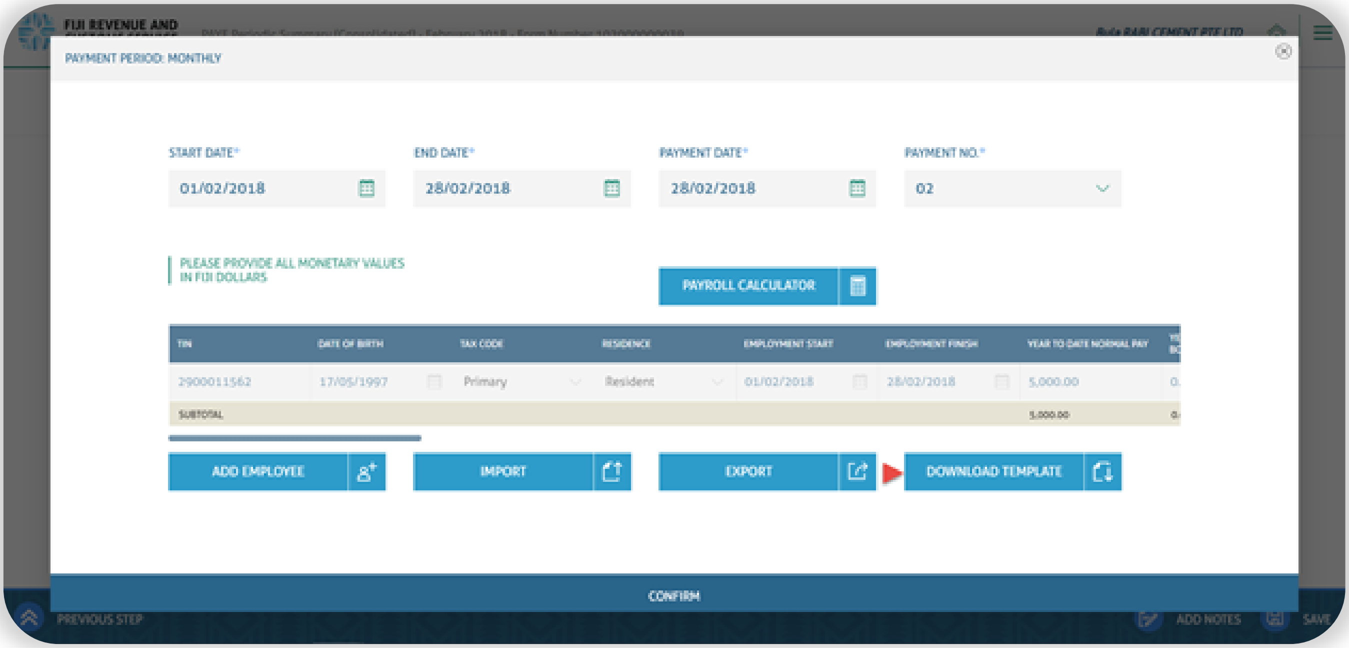
- Enter all mandatory information and click "Confirm". The newly added record will get appended to the employee table.

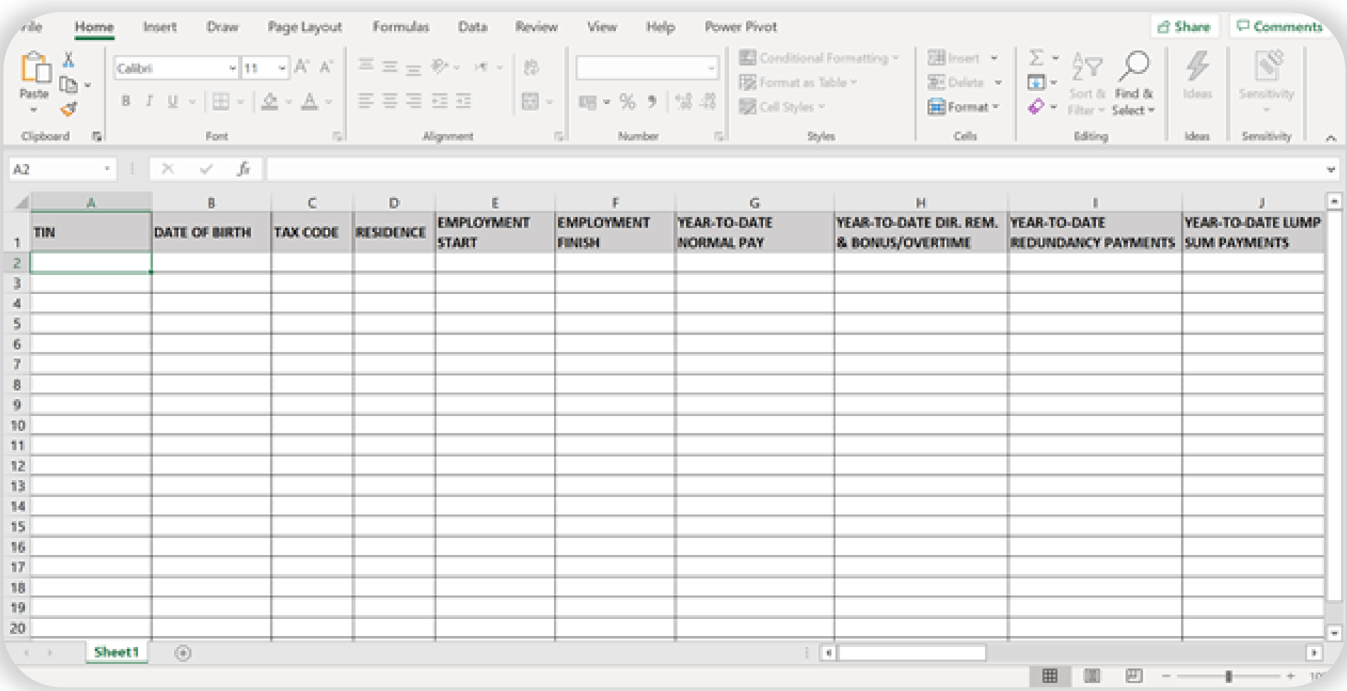


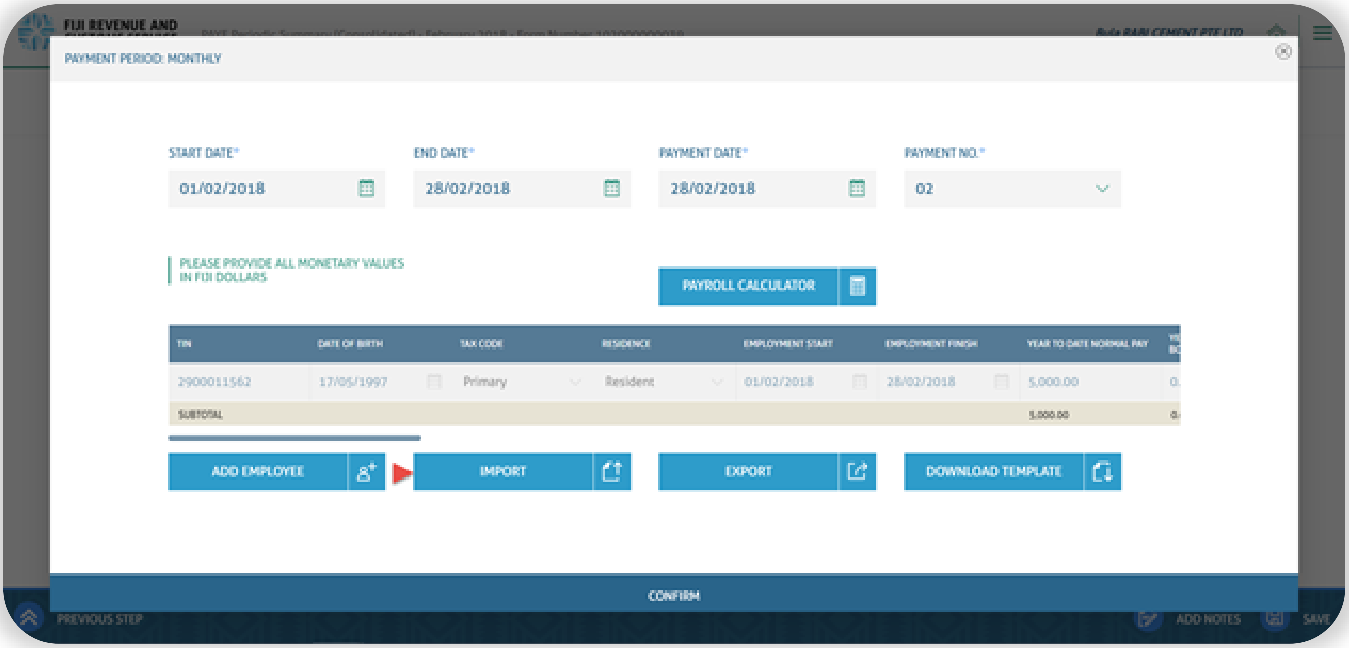


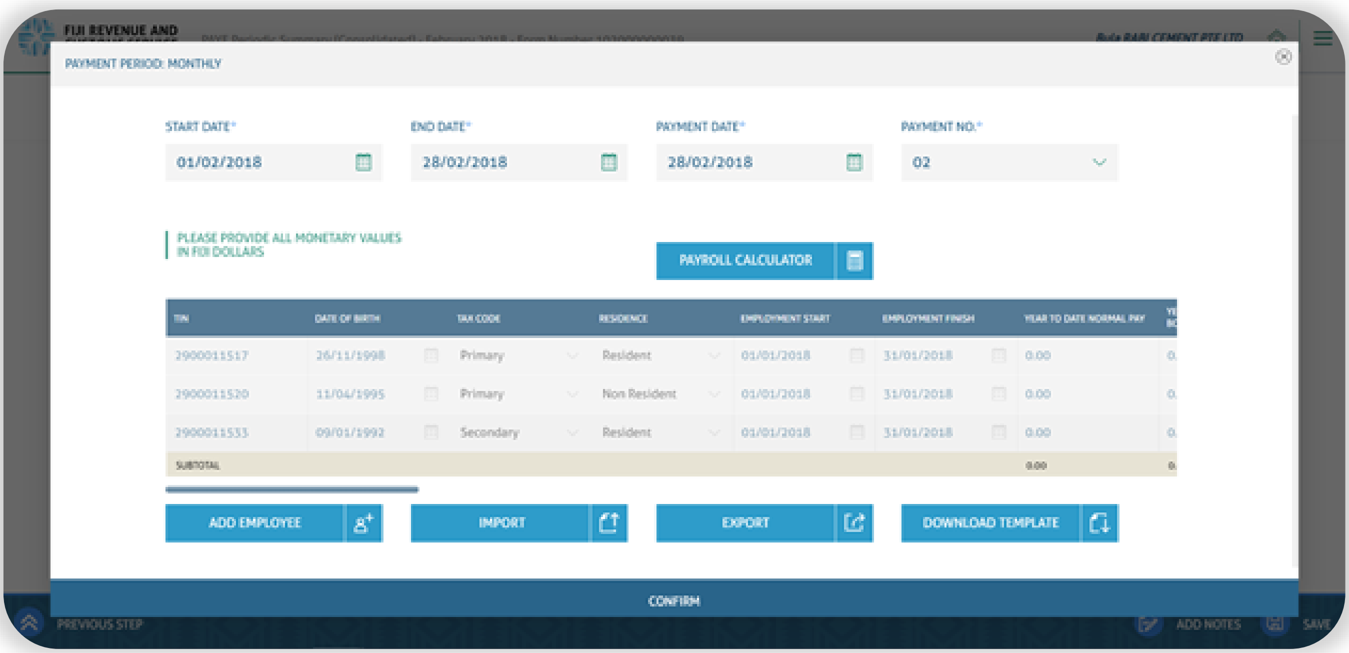
- To another employee, click "Add Employee" again.

- If the employer has many employees, the user can download an Excel template by clicking the "Download Template" button and upload the completed file by clicking the "Import" button. Whenever a file is uploaded, it would overwrite all existing data on the table.






PAYMENT PERIOD: MONTHLY
START DATE*
01/02/2018
END DATE*
28/02/2018
PAYMENT DATE*
28/02/2018
PAYMENT NO.*
02
PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS
PAYROLL CALCULATOR
TIN
DATE OF BIRTH
TAX CODE
RESIDENCE
EMPLOYMENT START
EMPLOYMENT FINISH
YEAR TO DATE NORMAL PAY
2900011562
17/05/1997
Primary
Resident
01/02/2018
28/02/2018
5,000.00
SUBTOTAL
5,000.00
ADD EMPLOYEE
IMPORT
EXPORT
DOWNLOAD TEMPLATE
CONFIRM
PREVIOUS STEP
ADD NOTES
SAVE


PAYMENT PERIOD: MONTHLY
START DATE*
01/02/2018
END DATE*
28/02/2018
PAYMENT DATE*
28/02/2018
PAYMENT NO.*
02
PLEASE PROVIDE ALL MONETARY VALUES IN FIJI DOLLARS
PAYROLL CALCULATOR
TIN
DATE OF BIRTH
TAX CODE
RESIDENCE
EMPLOYMENT START
EMPLOYMENT FINISH
YEAR TO DATE NORMAL PAY
2900011517
26/11/1998
Primary
Resident
01/01/2018
31/01/2018
0.00
2900011520
11/04/1995
Primary
Non Resident
01/01/2018
31/01/2018
0.00
2900011533
09/01/1992
Secondary
Resident
01/01/2018
31/01/2018
0.00
SUBTOTAL
0.00
ADD EMPLOYEE
IMPORT
EXPORT
DOWNLOAD TEMPLATE
CONFIRM
PREVIOUS STEP
ADD NOTES
SAVE

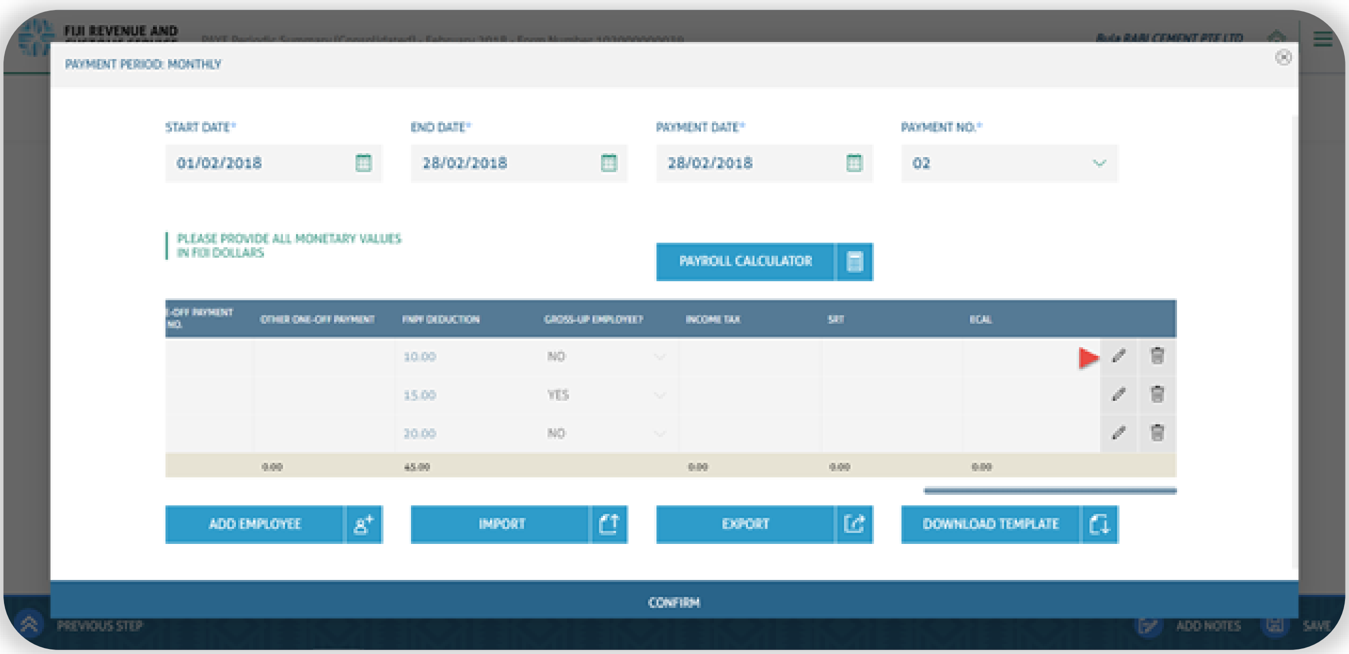
- The system will also accept CSV files prepared as per the specifications provided by FRCS. Note that the date format in the CSV file must be in the format: YYYYMMDD.

Auto-Calculate Payday Report File Format (CSV)

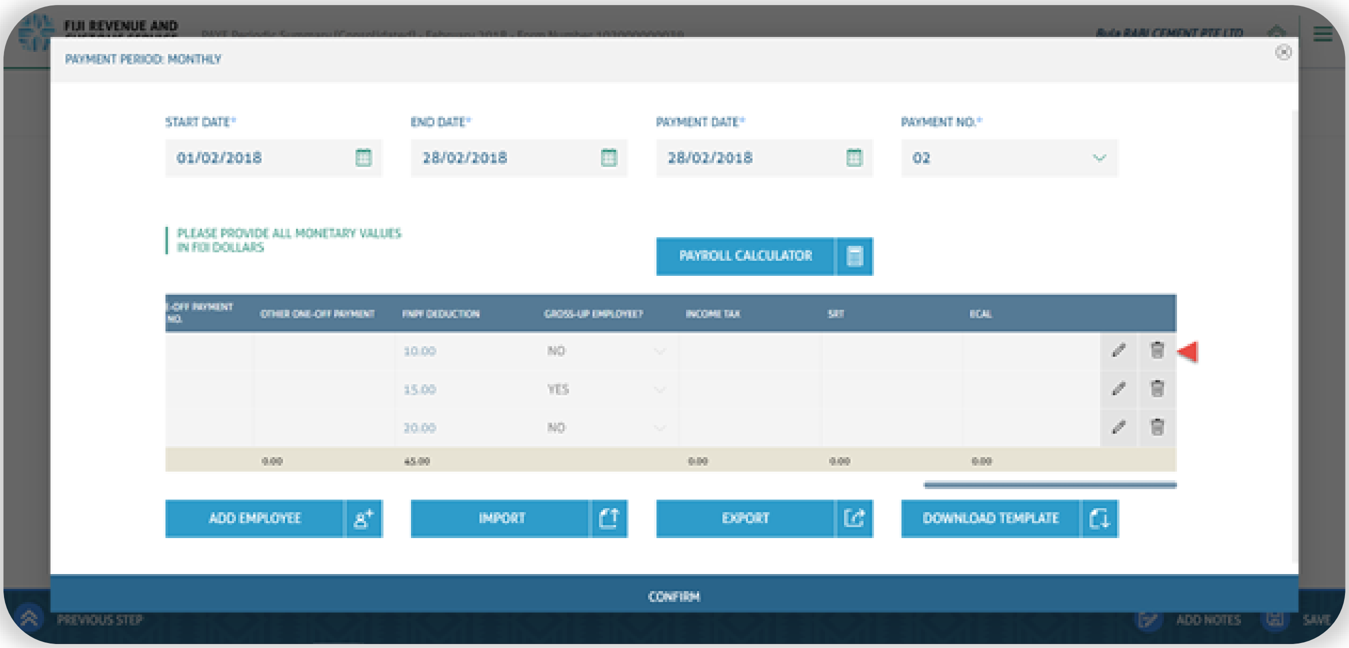
First line is treated as the header and is not parsed into NTIS.

Item Description	Attribute	Field Size	Required/ Optional	Notes
TIN	NUM	10	Required	With leading zeros if shorter than 10
Date of Birth	NUM	8	Required	Must be in format YYYYMMDD
Tax Code	RANGE	1	Required	Must be "P" or "S" (P for primary employment and S for secondary employment)
Residence	RANGE	1	Required	Must be "R" or "N" (R for resident and N for non-resident)
Employment Start	NUM	8	Required	Must be in format YYYYMMDD
Employment Finish	NUM	8	Required	Must be in format YYYYMMDD
Year-to-date Normal Pay	DEC	Max 15	Required	Total Normal Pay paid to date during the year, excluding current period
Year-to-date Dir. Rem. & Bonus/Overtime	DEC	Max 15	Required	Total Dir. Rem. & Bonus/Overtime paid to date during the year, excluding current period
Year-to-date Redundancy Payments	DEC	Max 15	Required	Total Redundancy Payments paid to date during the year on or after 1 August 2019, excluding current period, net of exempt amount
Year-to-date Lump Sum Payments	DEC	Max 15	Required	Total Lump Sum Payments paid to date during the year, excluding current period, net of exempt amount

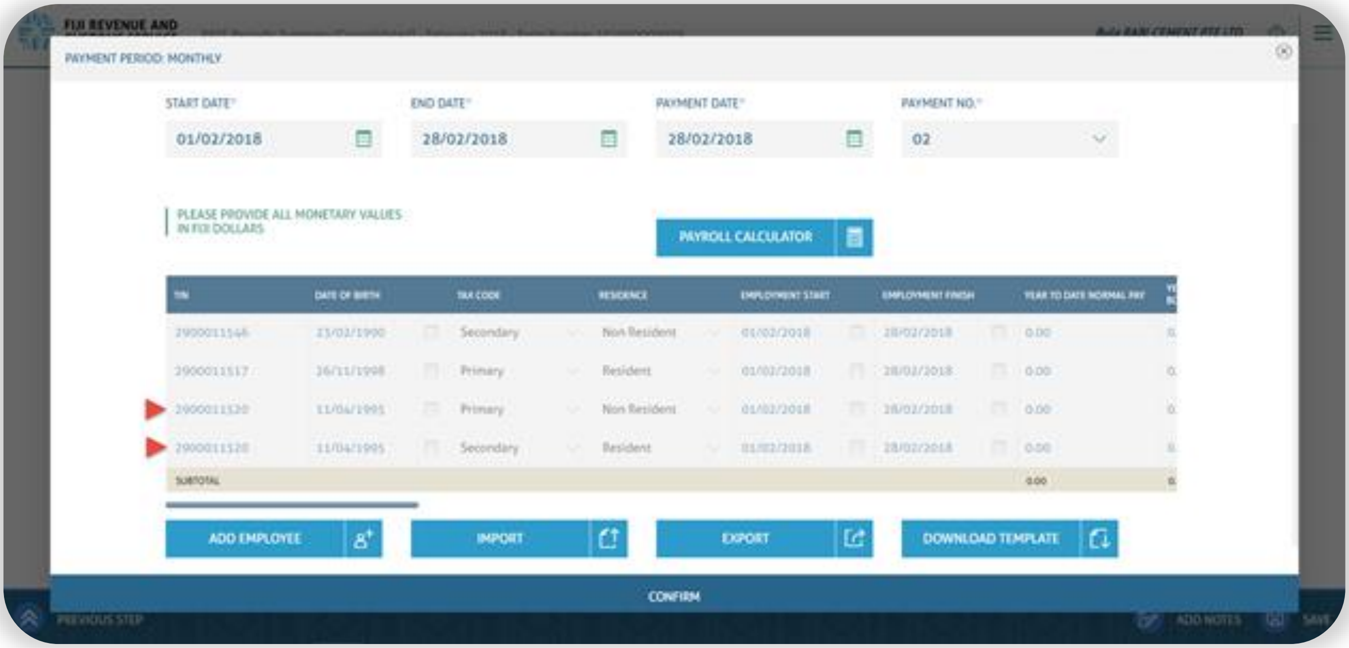
- To edit the information about an employee, click the "Edit" icon for that employee.

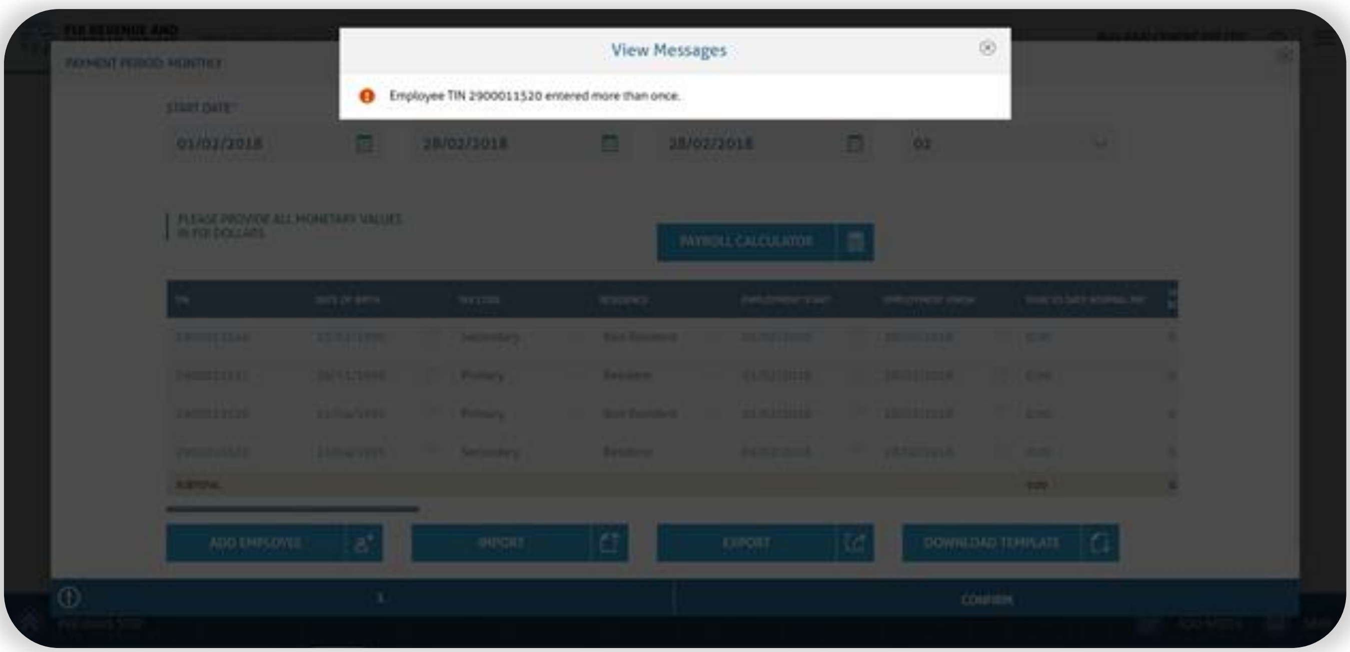


- To delete an employee's records from the table, click the "Delete" icon for that employee.

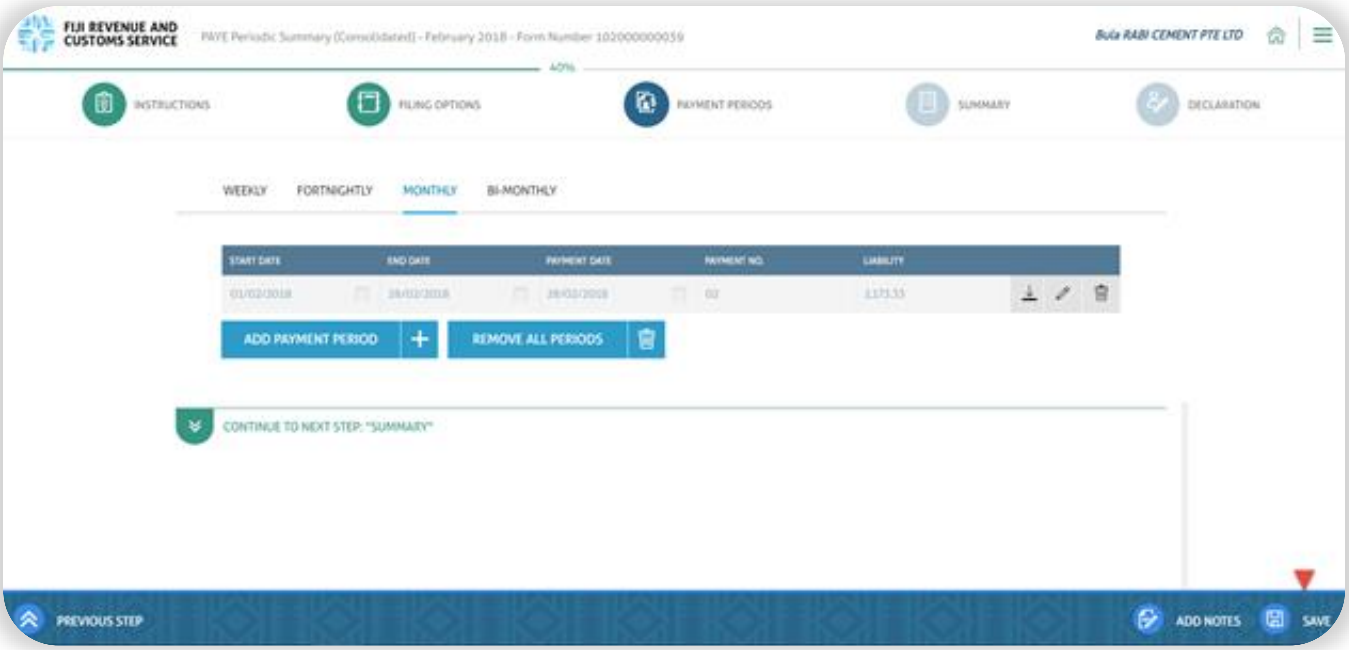


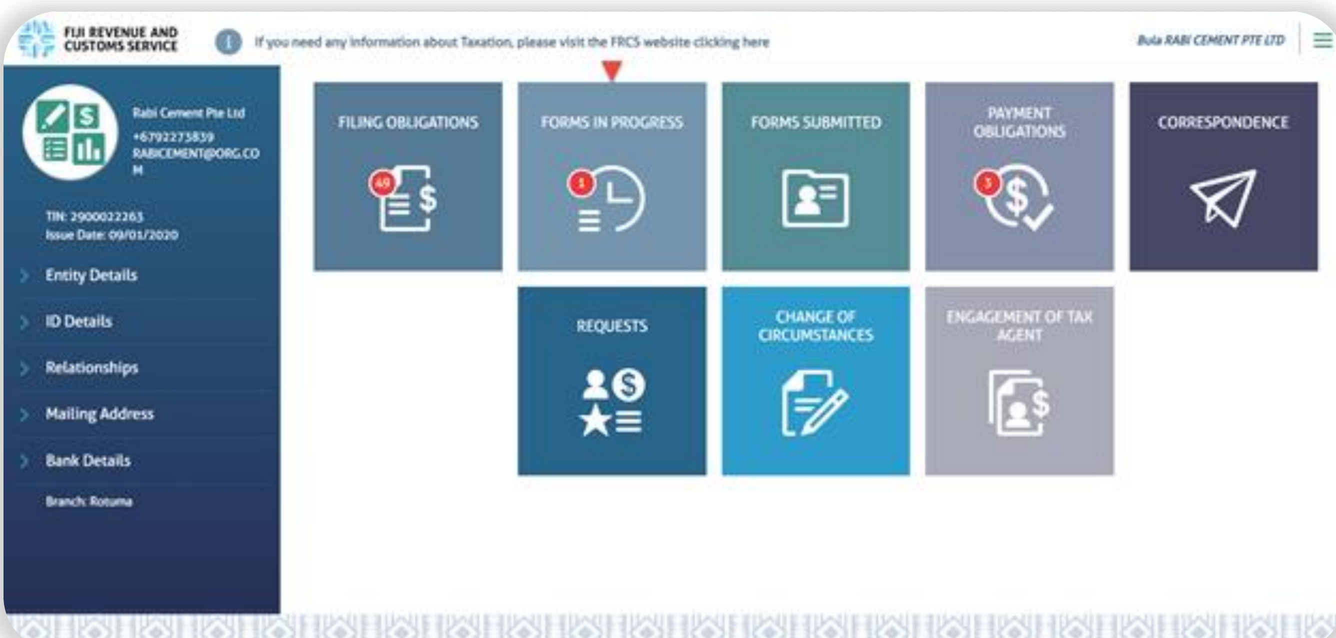
- If an employee is entered more than once, the system will show an error message.

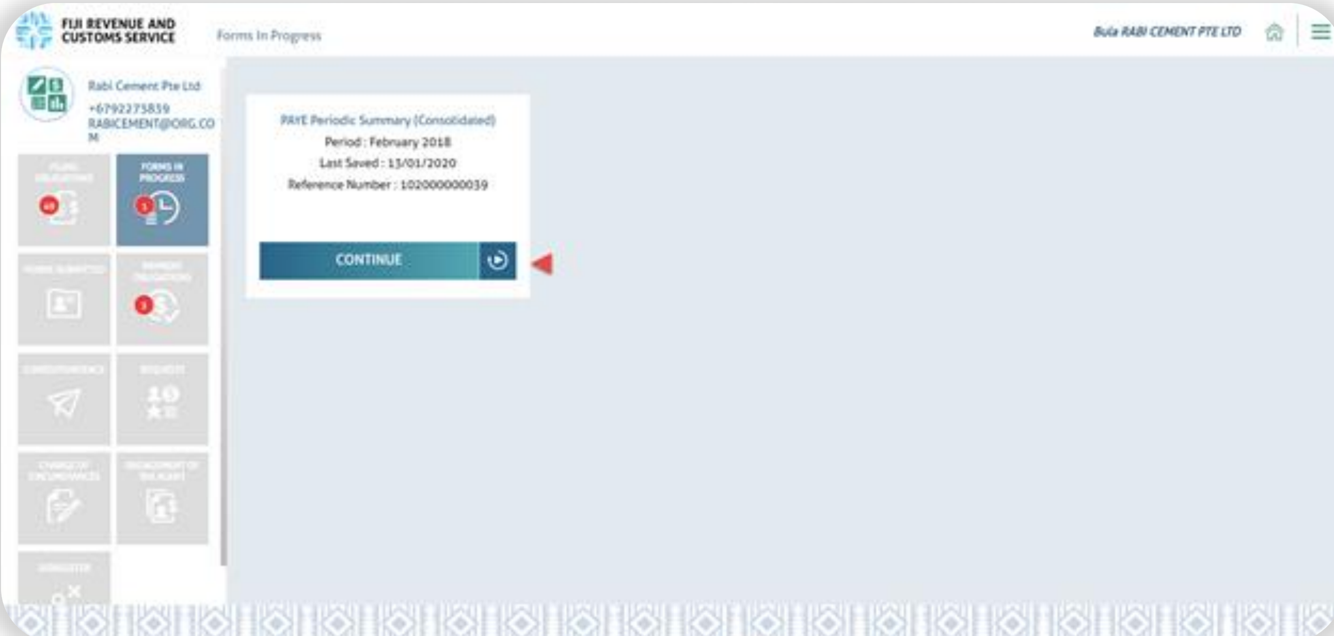




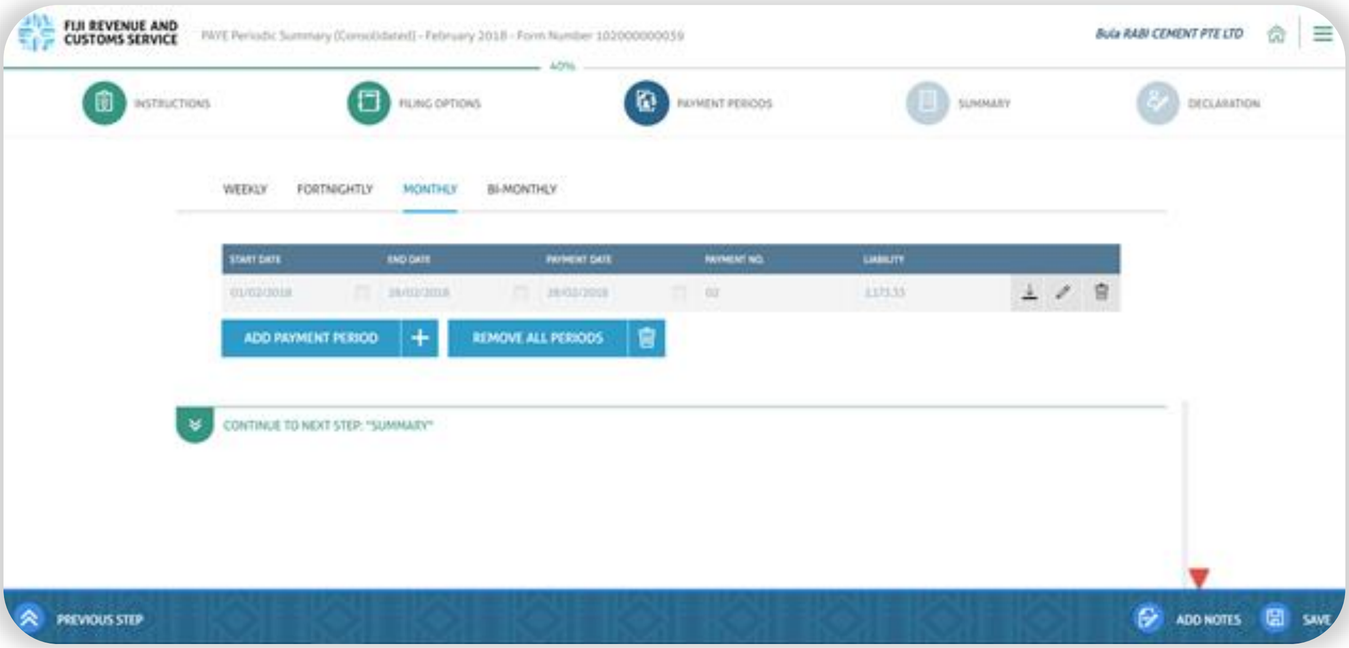
- At any time during the Summary completion process, the user can click the "Save" button to save the form in draft status. The form can be accessed later from the "Forms in Progress" tile on the dashboard.

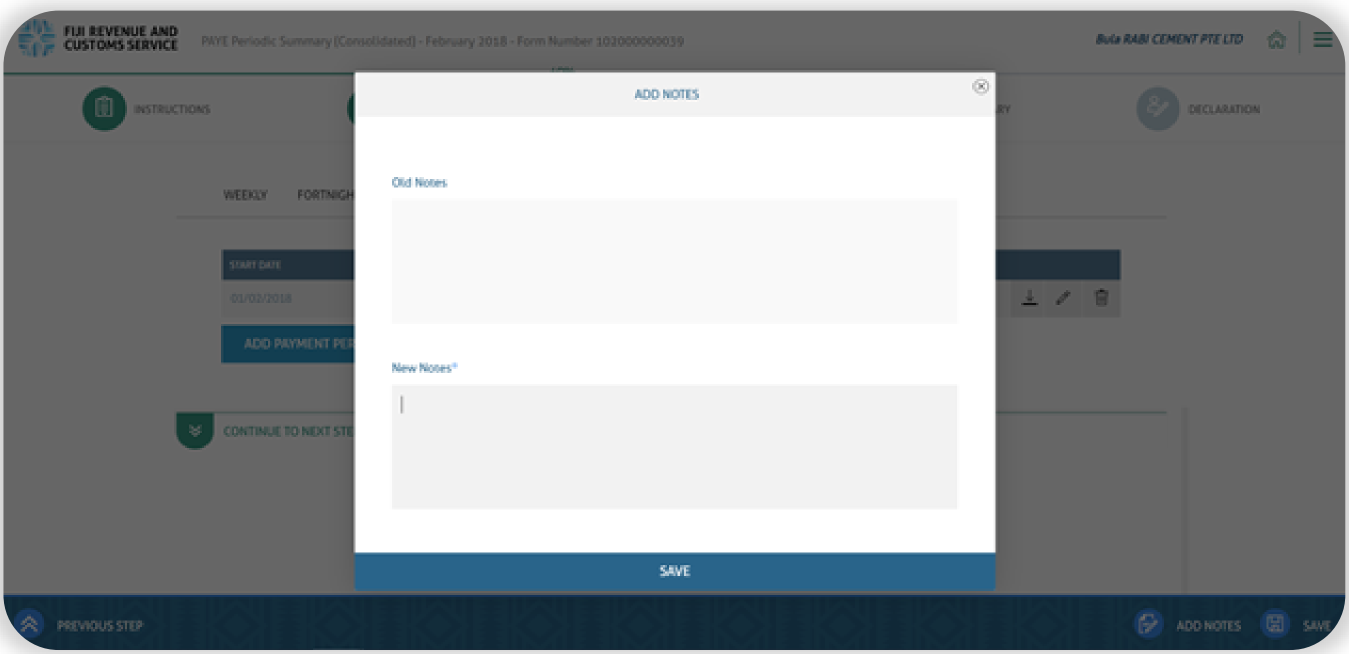





FIJI REVENUE AND CUSTOMS SERVICE
Forms In Progress
Bula RABI CEMENT PTE LTD
Rabi Cement Pte Ltd
+6792273859
RABICEMENT@ORG.COM
PAYE Periodic Summary (Consolidated)
Period : February 2018
Last Saved : 13/01/2020
Reference Number : 102000000039
CONTINUE

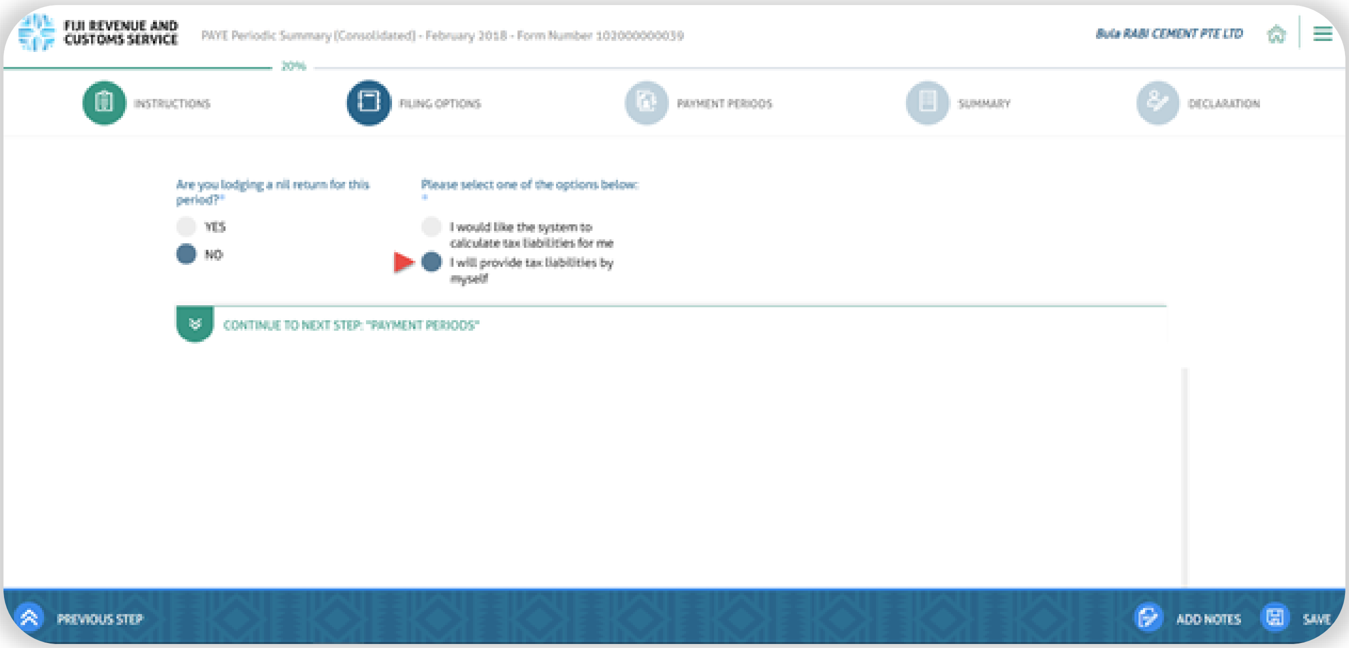
- The user can also add explanations and additional information related to the summary by clicking the “Add Notes” button.





Own Calculation Option

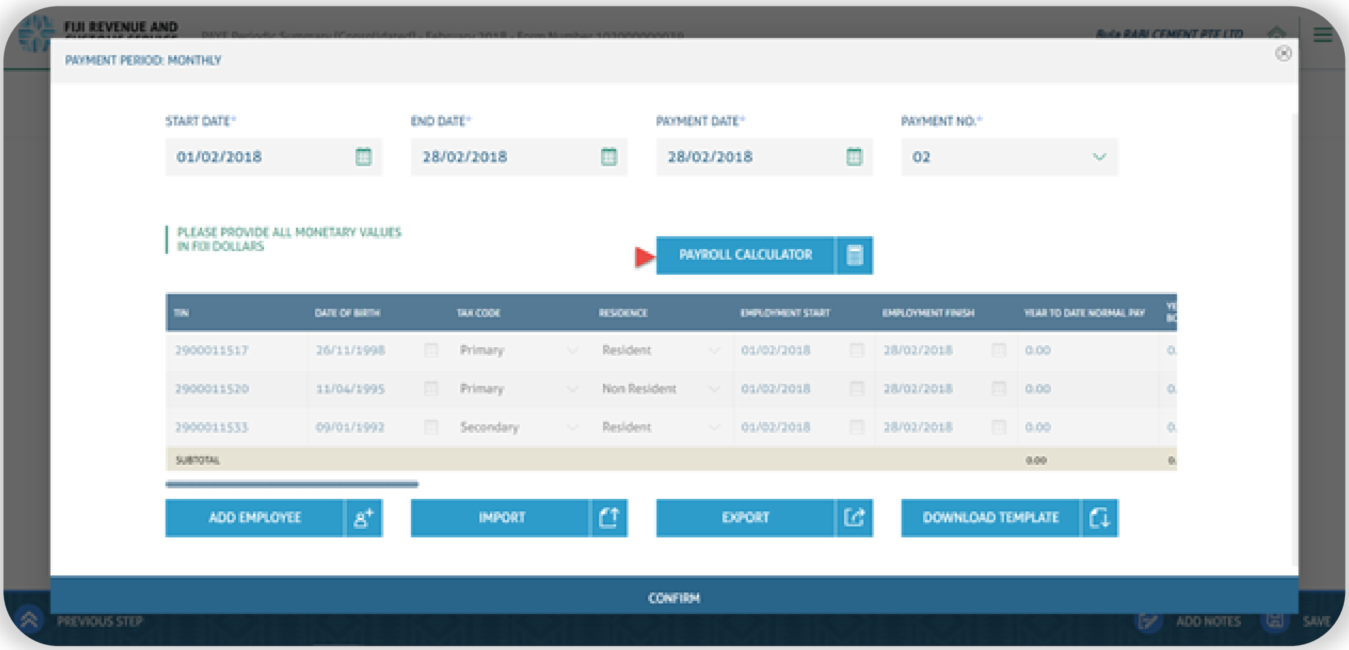
- The user may opt to provide self-calculated tax figures by selecting "I will provide tax liabilities by myself" on the "Filing Options" step.

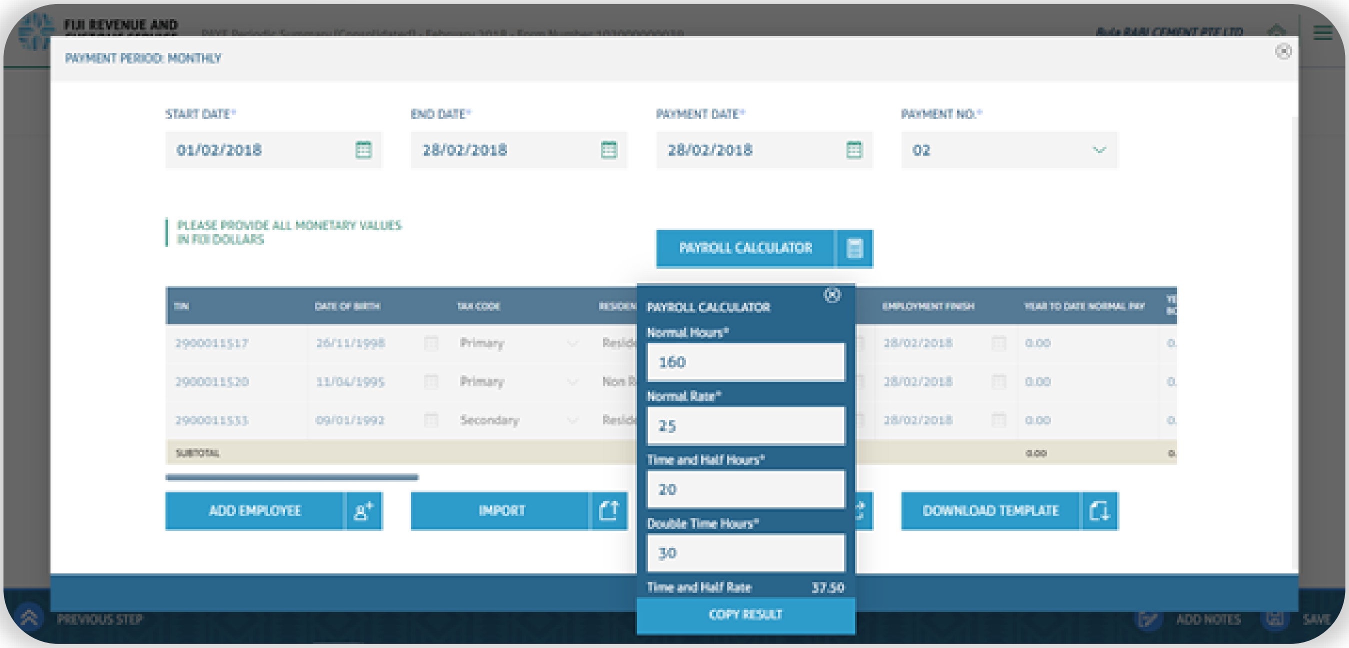


- From a user perspective, the only differences between this option and the System Calculation option are that under this option:
  - The user must calculate and provide Income Tax, SRT and ECAL liability for each employee.
  - The Excel template and the CSV specifications include additional columns/fields for Income Tax, SRT and ECAL.
- The rest of the return filing process is identical under both options.

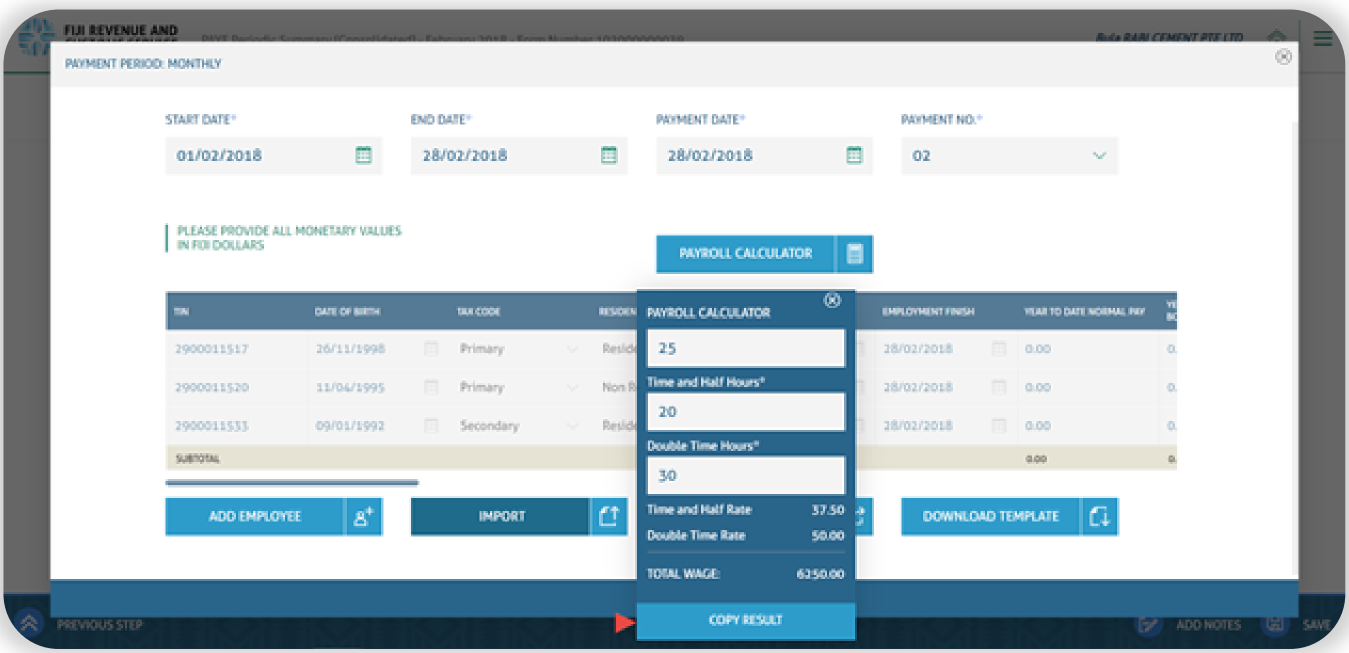
Payroll Calculator

- To assist SMEs in processing their payroll using TPOS, the system has a built-in Payroll Calculator through which the employer can compute their employees' pay by entering the "Normal Hours", "Normal Rate", "Time and Half Hours" and "Double Time Hours" for the period.



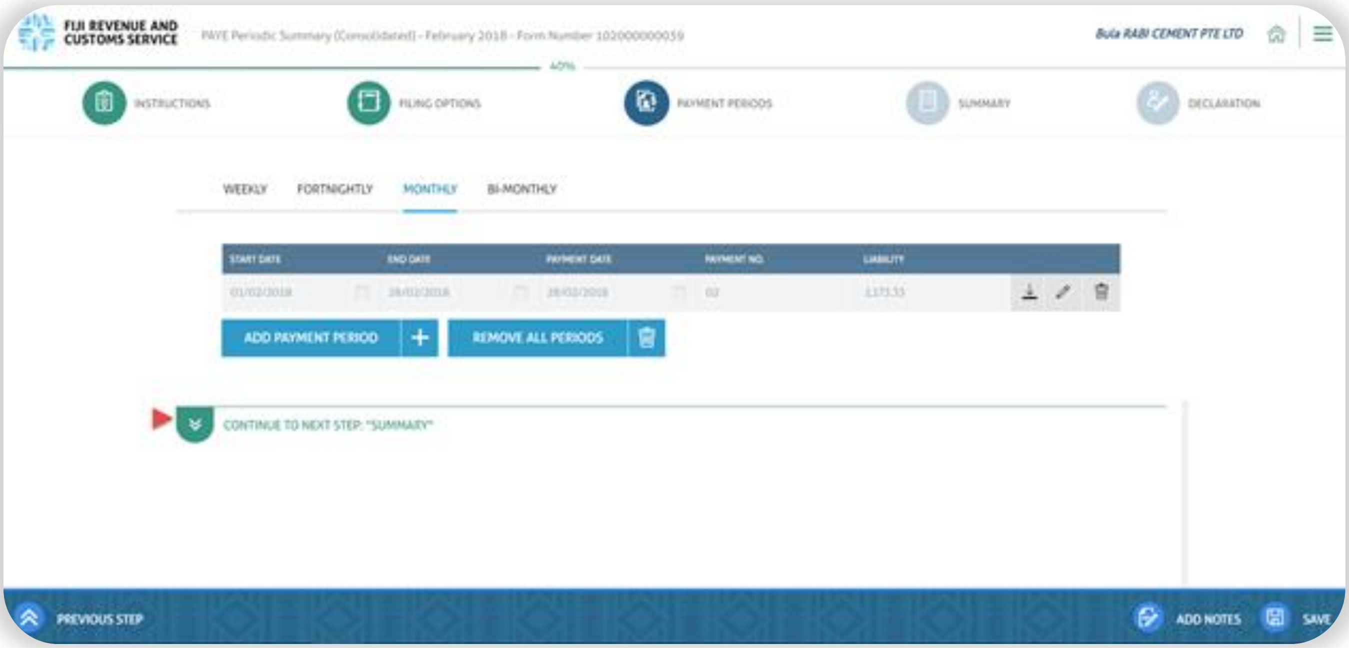


- Click “Copy Result” to copy the calculated amount, place the cursor in the required cell and hit Ctrl + V to paste the calculated amount in the cell.

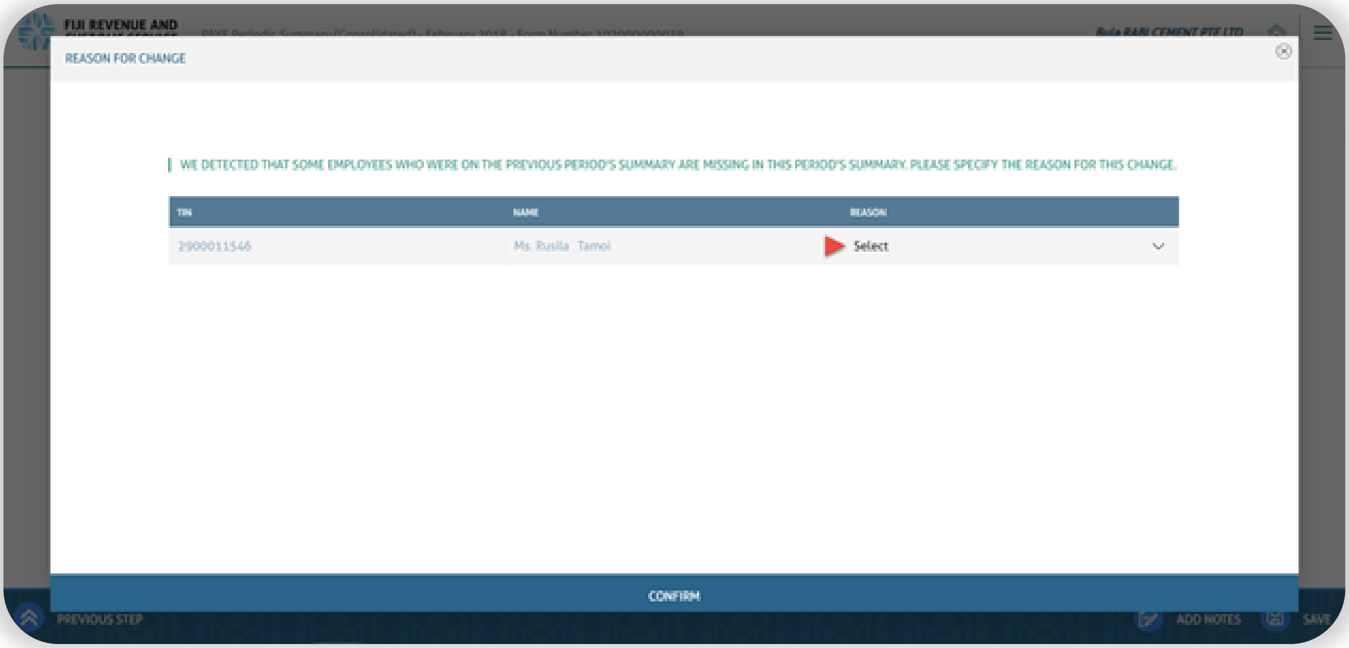


Missing Employees

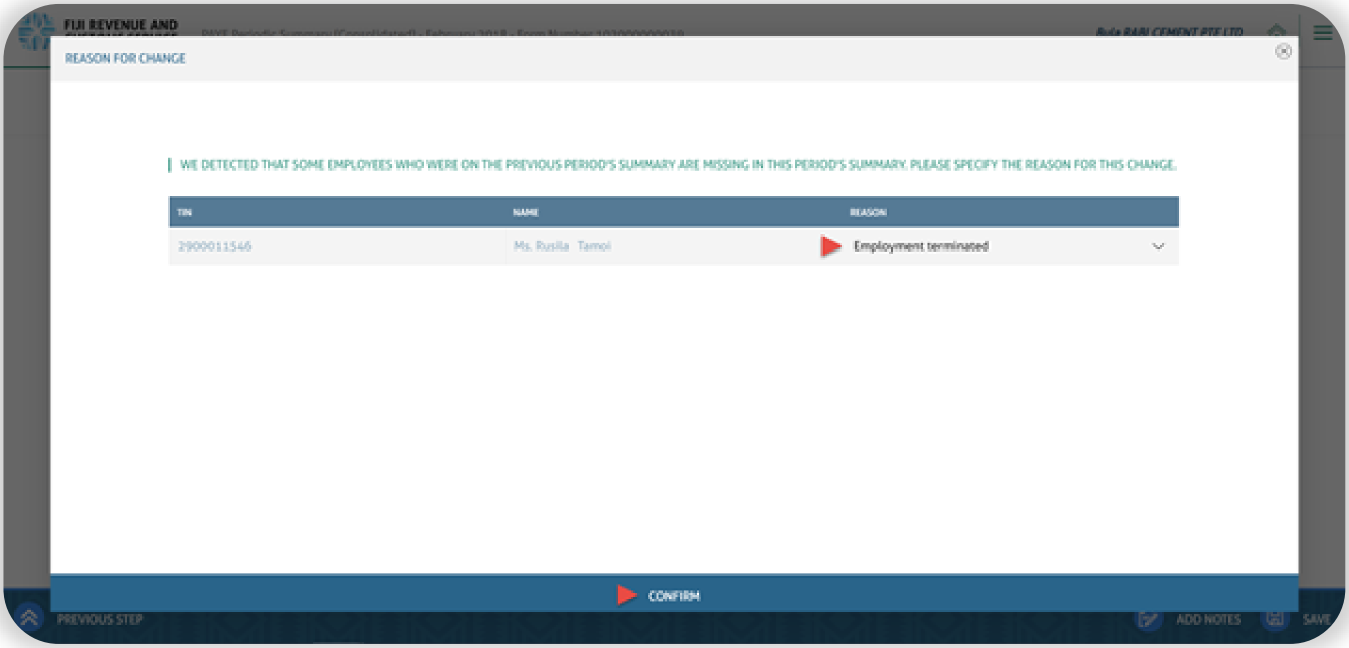
- Once all payment periods have been saved, the user can continue to the next step by clicking “Continue to Next Step: Summary”.



- The system will now check whether all the employees who were present in the previous period's Summary are also present in the current period's Summary. If any employee is missing, the user will be required to specify the reason why the employee is missing.

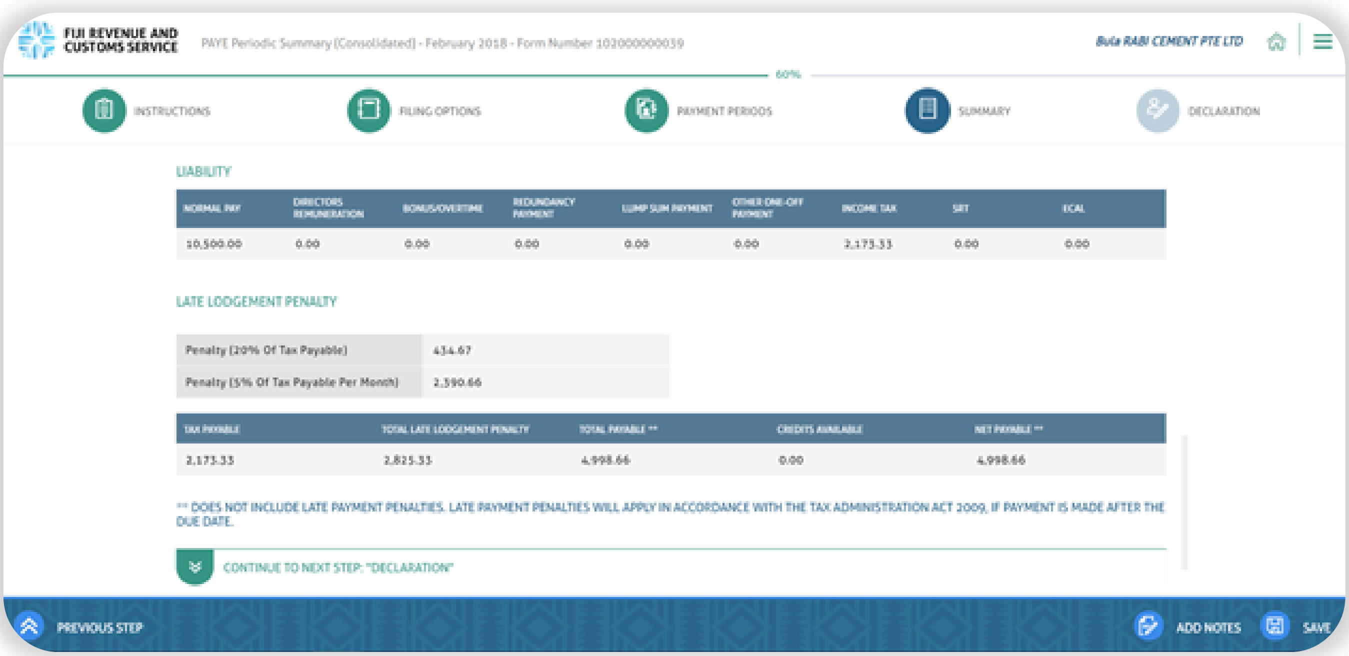


- Select the reason from the dropdown and click "Confirm" to proceed.

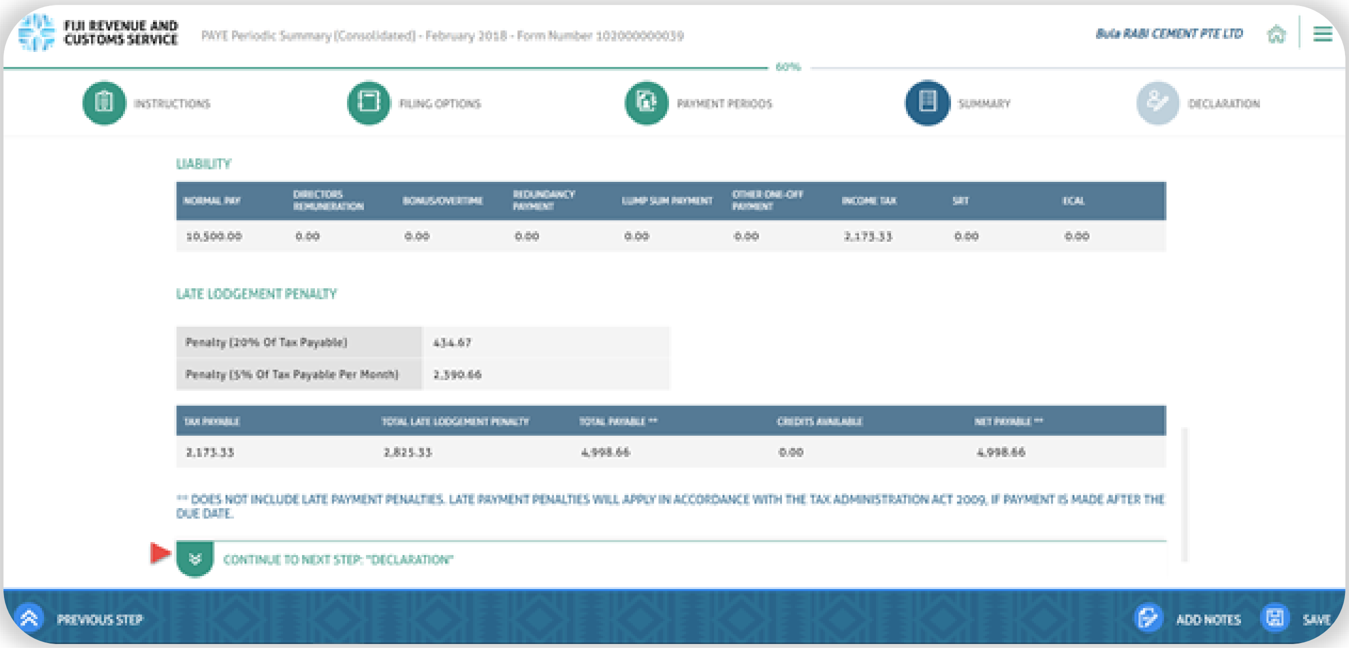

REASON FOR CHANGE
WE DETECTED THAT SOME EMPLOYEES WHO WERE ON THE PREVIOUS PERIOD'S SUMMARY ARE MISSING IN THIS PERIOD'S SUMMARY. PLEASE SPECIFY THE REASON FOR THIS CHANGE.
TIN
NAME
REASON
2900011546
Ms. Rusila Tamoi
Employment terminated
CONFIRM
PREVIOUS STEP
ADD NOTES
SAVE

Summary

- The summary step consists of the principal tax payable and late lodgment penalties (LLP), which would apply if the Summary is filed after the due date. LLP is based on the tax payable for the period.
  - If the "Tax Payable" for the period is zero, LLP of FJD 1 per day will be calculated.
  - If the "Tax Payable" for the period is not zero, LLP of 20% and 5% per month (after one month) of the tax payable, will be calculated.
- The summary table would display the following:
  - Tax Payable = Sum of Income Tax, SRT and ECAL payable for the period
  - Total Late Lodgment Penalty = Sum of LLPs payable for the period
  - Total Payable = Sum of Tax Payable and Total Late Lodgment Penalty
  - Credits Available = If the employer has made any on-account payments for the period before filing the Summary, such amount will be prepopulated in this field.
  - Net Payable = Total Payable less Credits Available

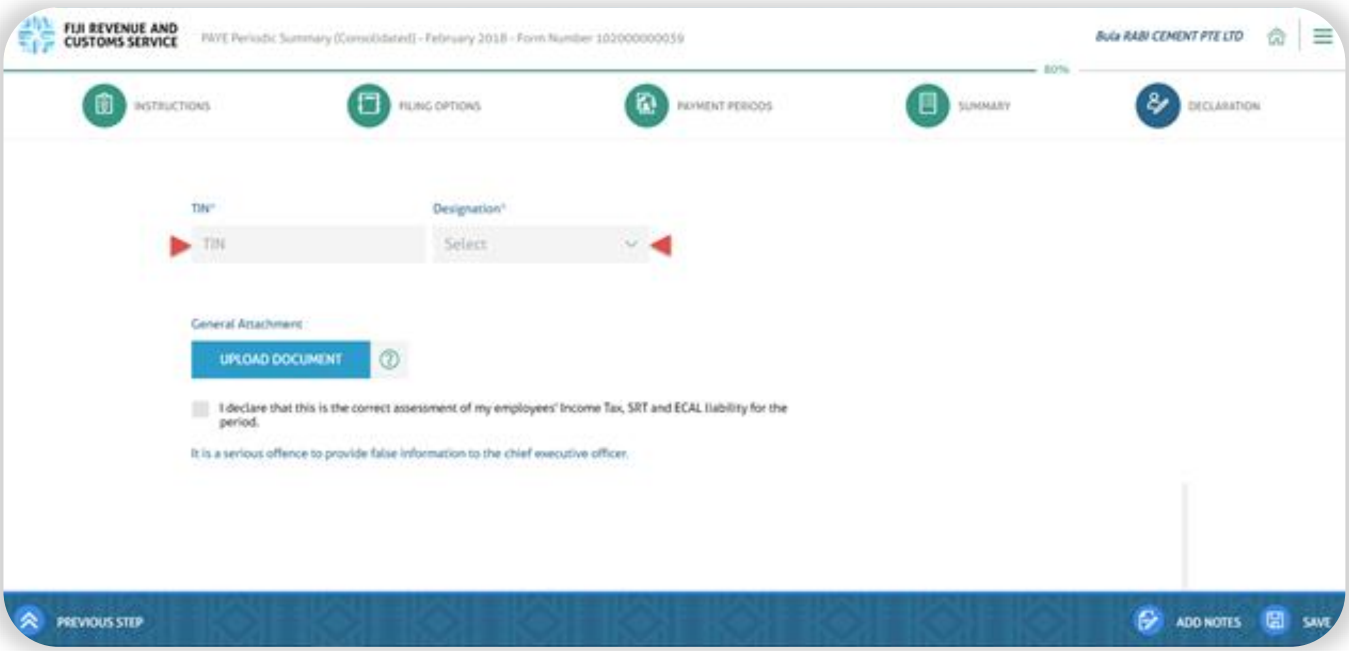


- Click "Continue to Next Step: Declaration" to proceed to the final step of the Summary.

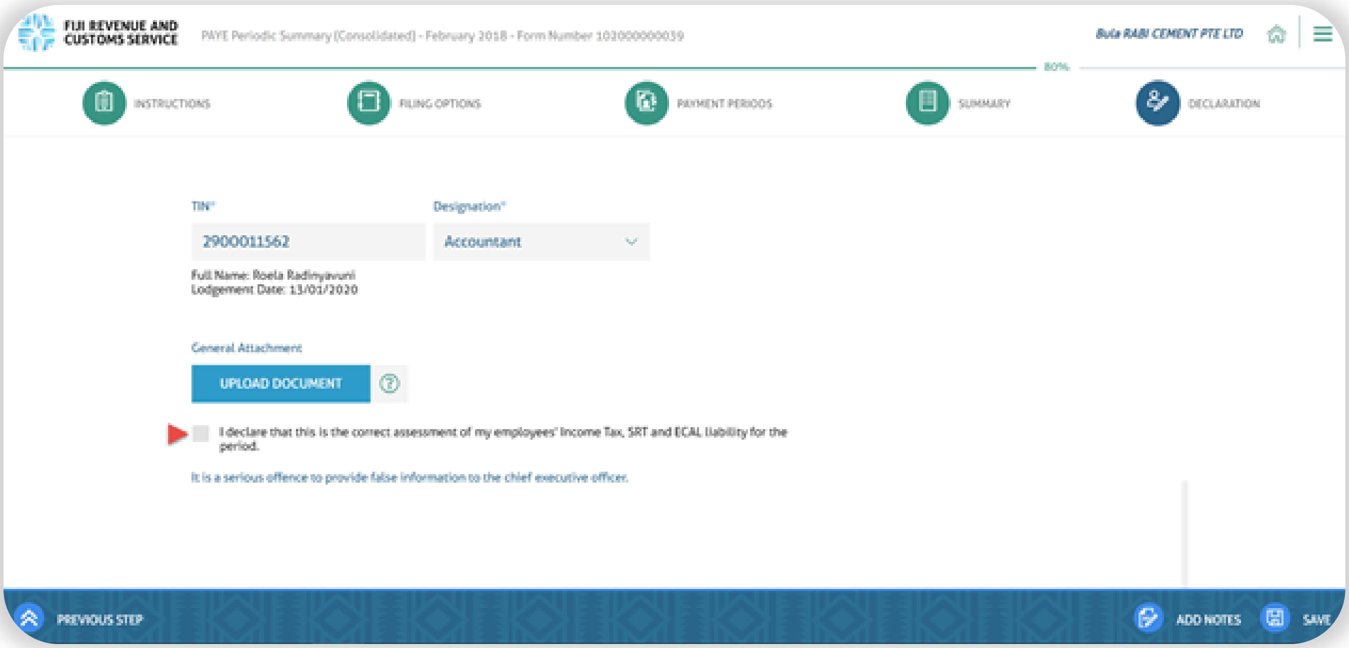


Declaration

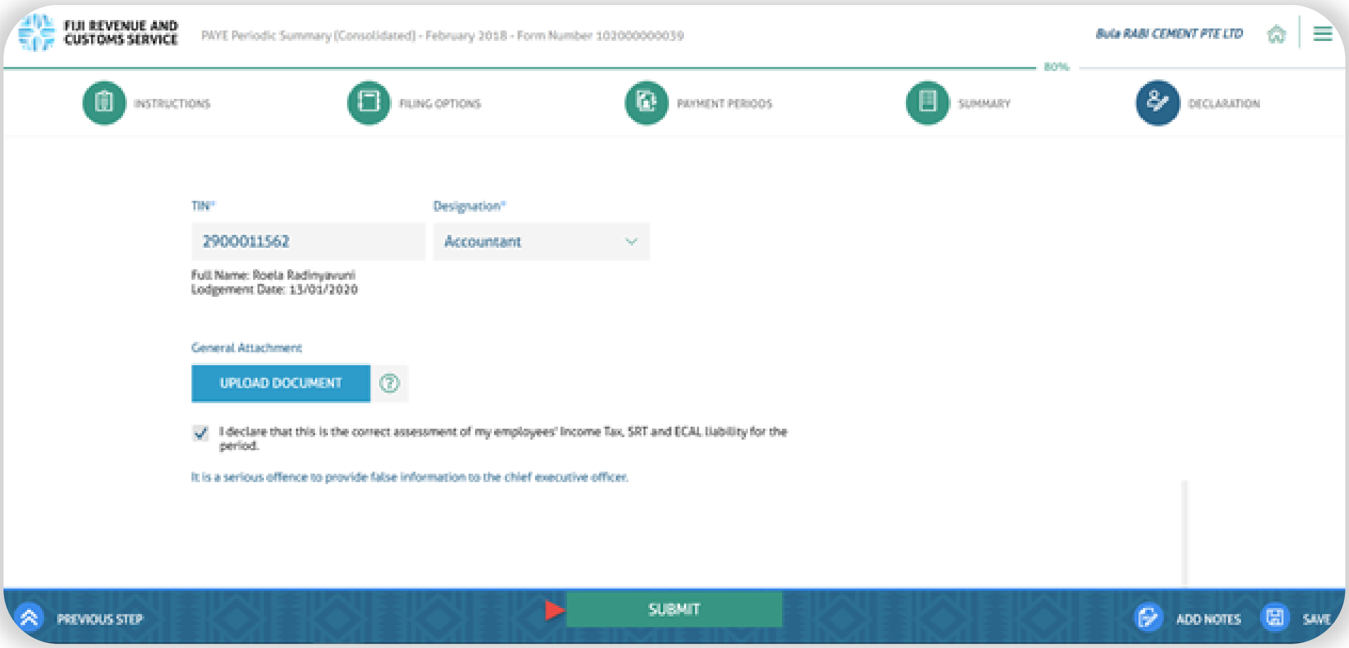
- On the "Declaration" step, TIN will be prepopulated if the employer is a sole trader. If the employer is not a sole trader, the TIN of the person filing the return and their designation must be provided.



- Tick the declaration checkbox to declare that the information provided is correct.



- The "Submit" button will be displayed to the user only when the declaration step has been completed. Clicking the "Submit" button would complete the filing process.


FIJI REVENUE AND CUSTOMS SERVICE
PAYE Periodic Summary (Consolidated) - February 2018 - Form Number 102000000039
Bula RABI CEMENT PTE LTD
80%
INSTRUCTIONS
FILING OPTIONS
PAYMENT PERIODS
SUMMARY
DECLARATION
TIN*
Designation*
2900011562
Accountant
Full Name: Roela Radinyavuni
Lodgement Date: 13/01/2020
General Attachment
UPLOAD DOCUMENT
I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.
It is a serious offence to provide false information to the chief executive officer.
PREVIOUS STEP
SUBMIT
ADD NOTES
SAVE

- The user can download the "Return Filing Confirmation" by clicking the respective icon on the "Acknowledgement" screen.

Please address all correspondence to:
The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj

FIJI REVENUE AND CUSTOMS SERVICE

PAYE Periodic Summary (Consolidated) Filing Confirmation

Filing Confirmation Number: 102000000039

TIN: 2900022263

Name: RABI CEMENT PTE LTD

We acknowledge the receipt of your **PAYE Periodic Summary (Consolidated).**

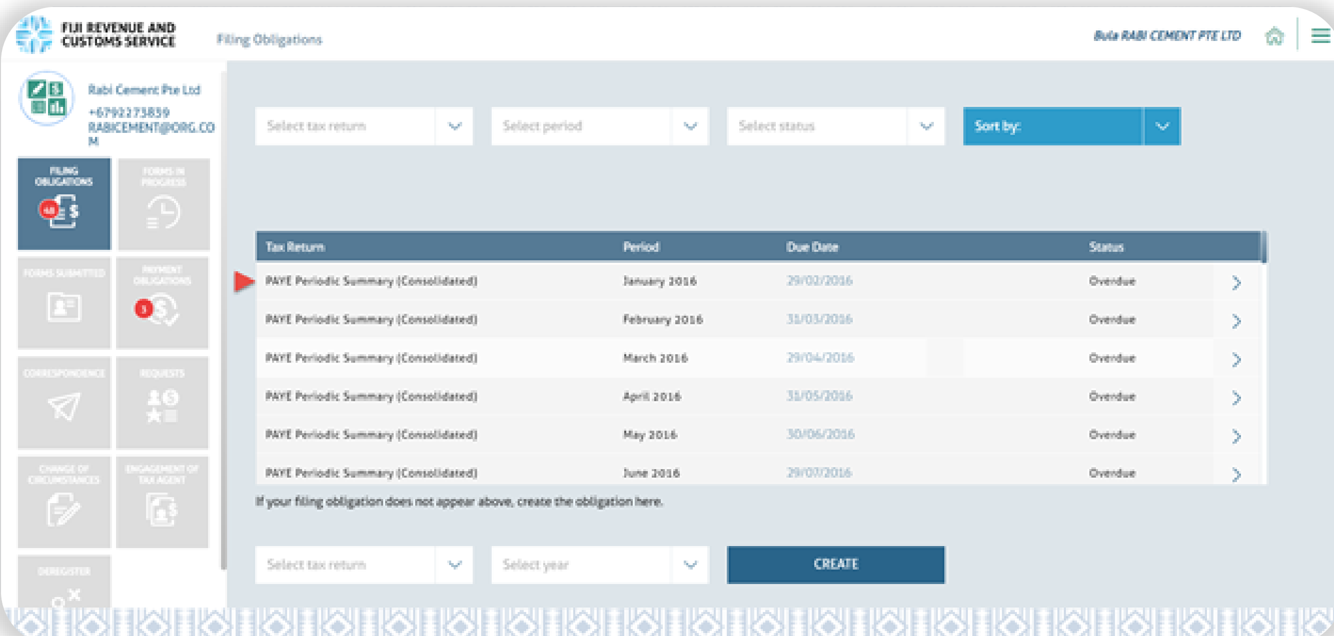
The details of your lodgement are as follows. However, if the information provided is found to be incomplete or insufficient, the return may be amended by FRCS.

Tax Account Number:	29000222630200
Period:	01/02/2018 - 28/02/2018
Due Date:	29/03/2018
Lodgement Date:	13/01/2020
Income Tax Assessment:	FJD 2,173.33
SRT Assessment:	FJD 0.00

- When the form is processed, the tax liabilities and LLP, if any, will be posted to the employer's PAYE account.

Migrated Periods

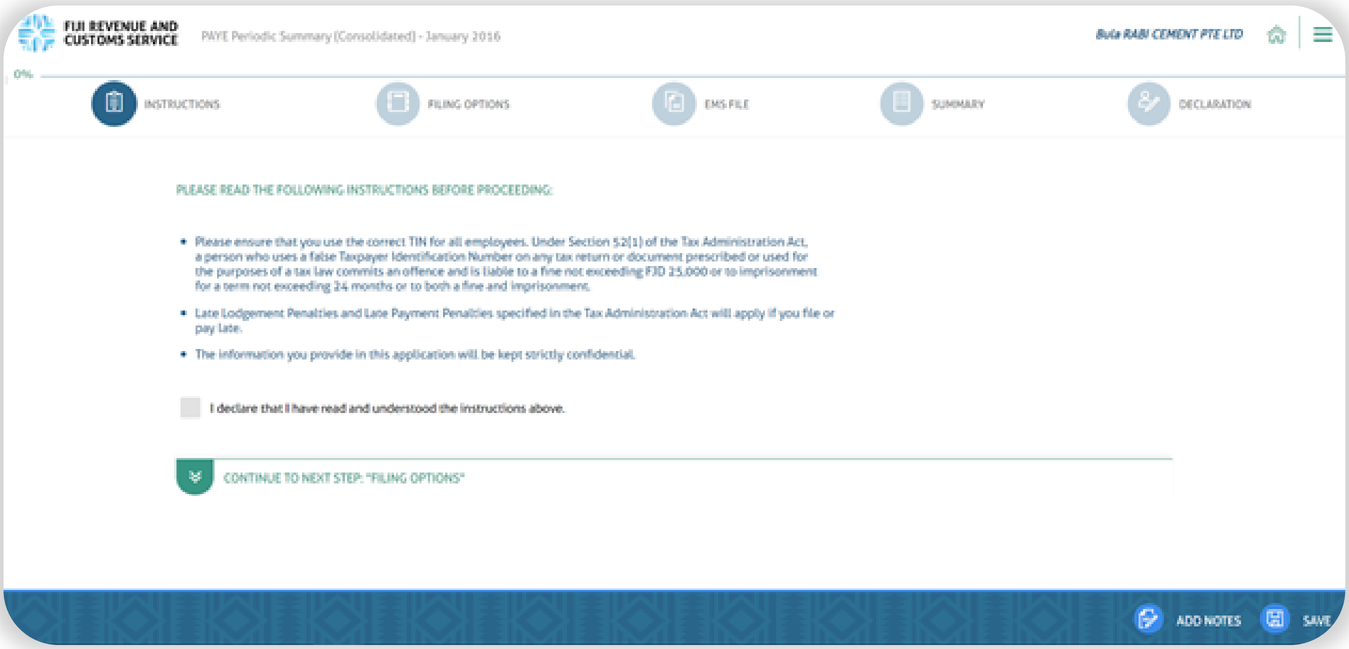
- The steps explained above apply to the PAYE Periodic Summary that will be used from the go-live date of PAYE on TPOS. For periods prior to go-live, the current "EMS file" format will be used.
- If the user is filing a Summary for December 2020 or an earlier period, the steps to be followed and the screens will be different.



- The steps required for migrated periods are explained below.

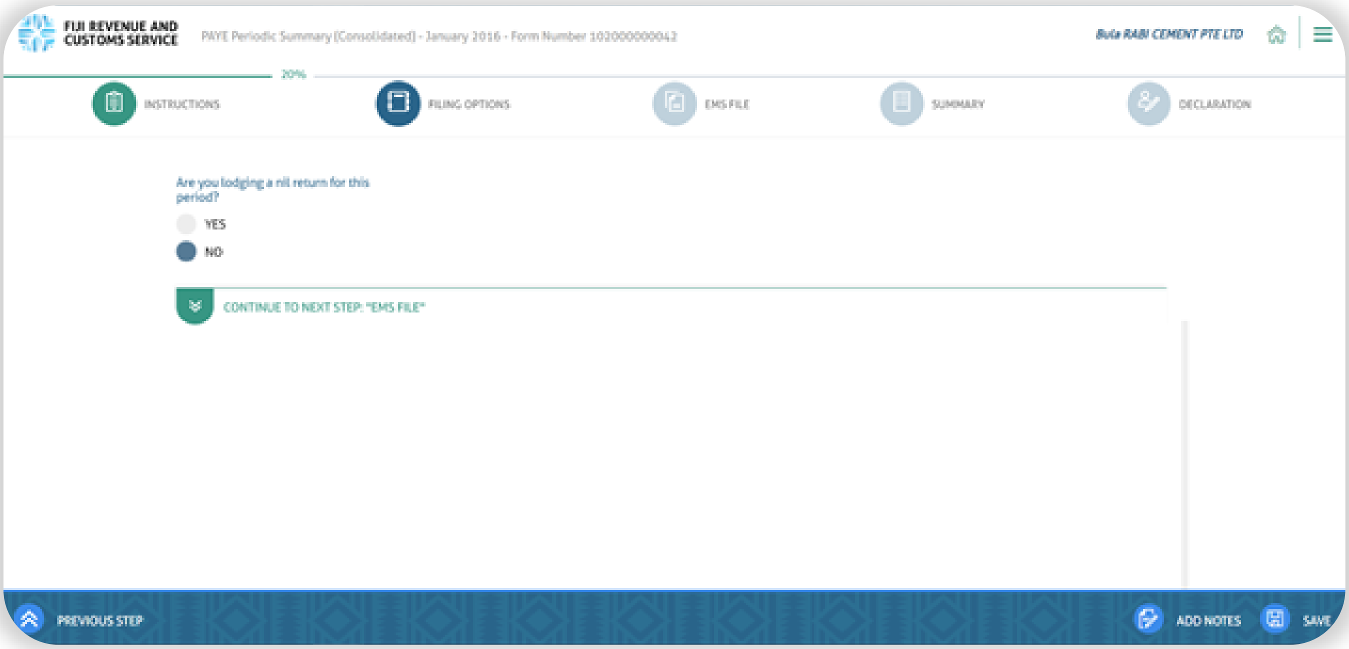
Instructions

- The user is expected to read the instructions and check the declaration checkbox to proceed.



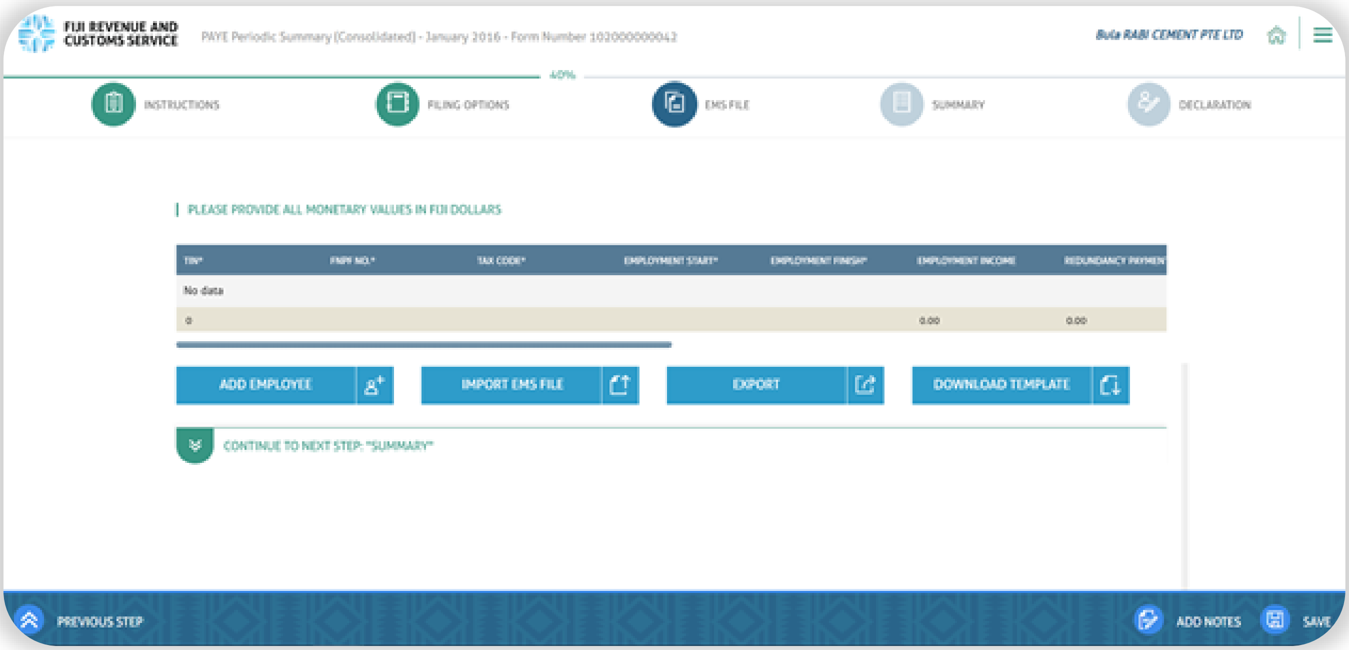
Filing Options

- The user must specify whether they wish to file a nil return for the period. If it is a nil return, a reason must be specified. If not, the user must complete the "EMS File" step.

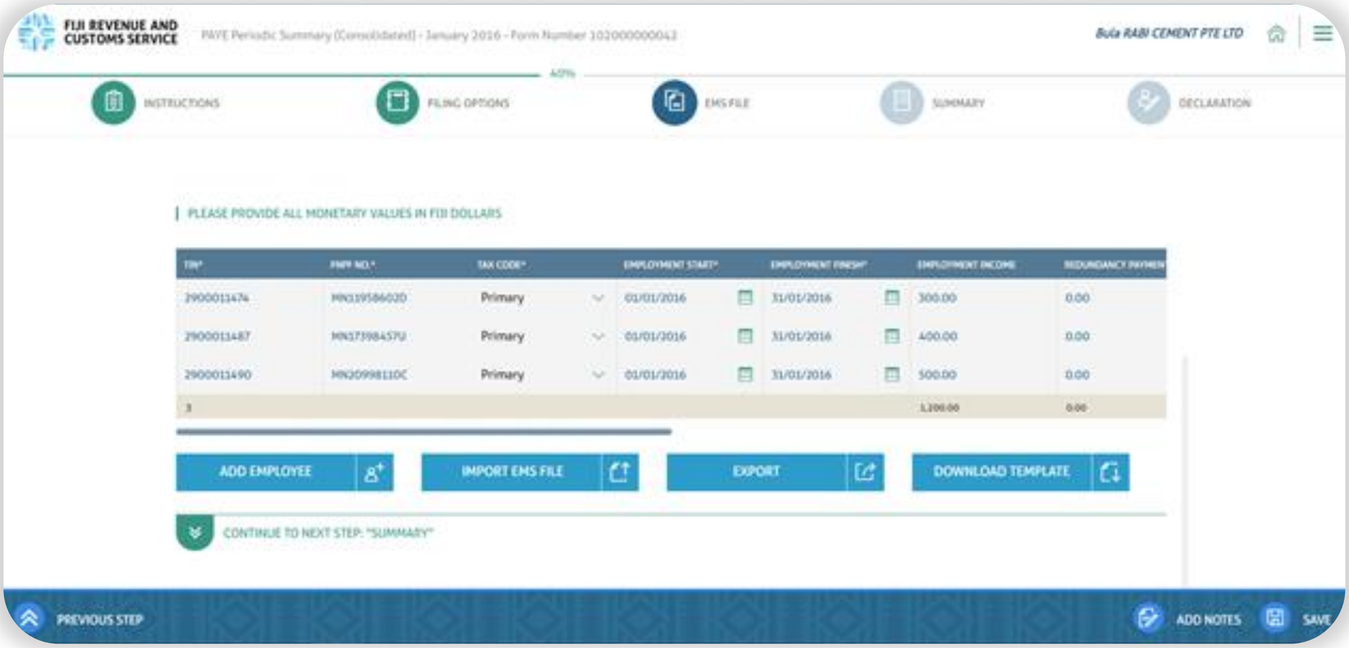


EMS File

- Unlike the process for the New PAYE form, the user will not be required to define payment periods when filing PAYE Periodic Summary for a migrated period. The format of the return is identical to the EMS file which was previously used.

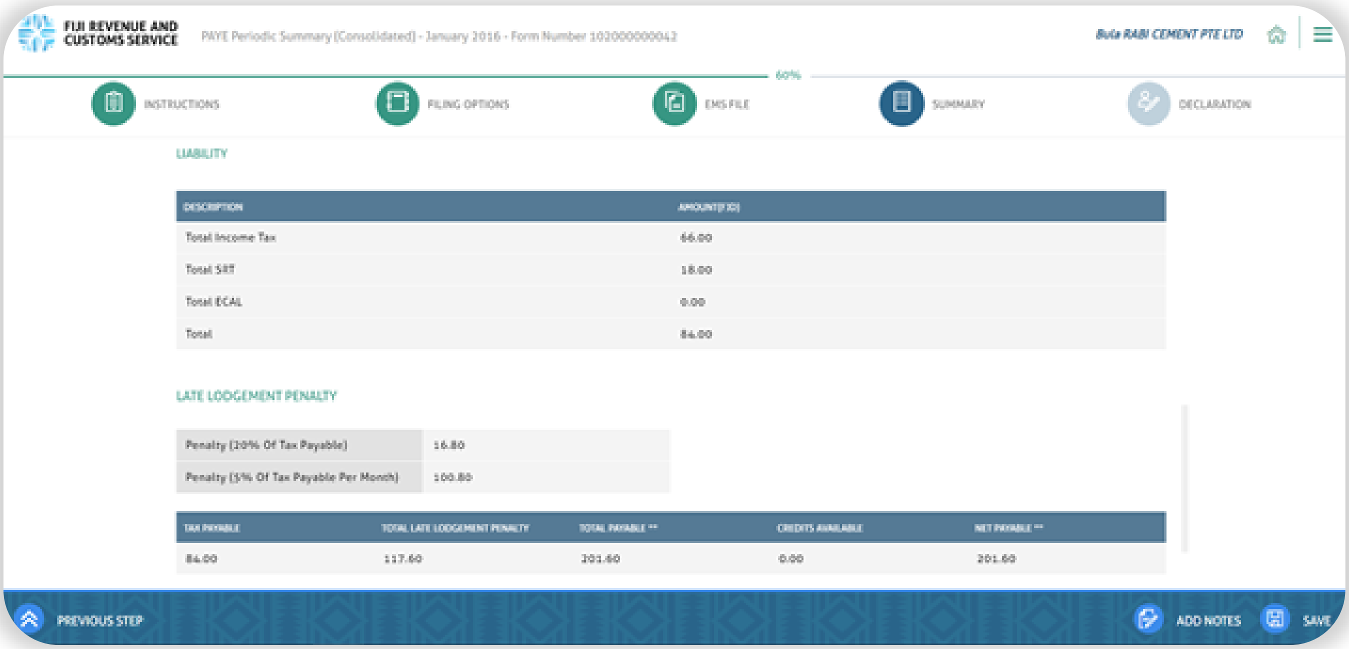


- Fill in the Summary on the screen or upload a completed template. The user must calculate and provide tax liabilities for all employees since the system would not automatically calculate the figures on returns for migrated periods.



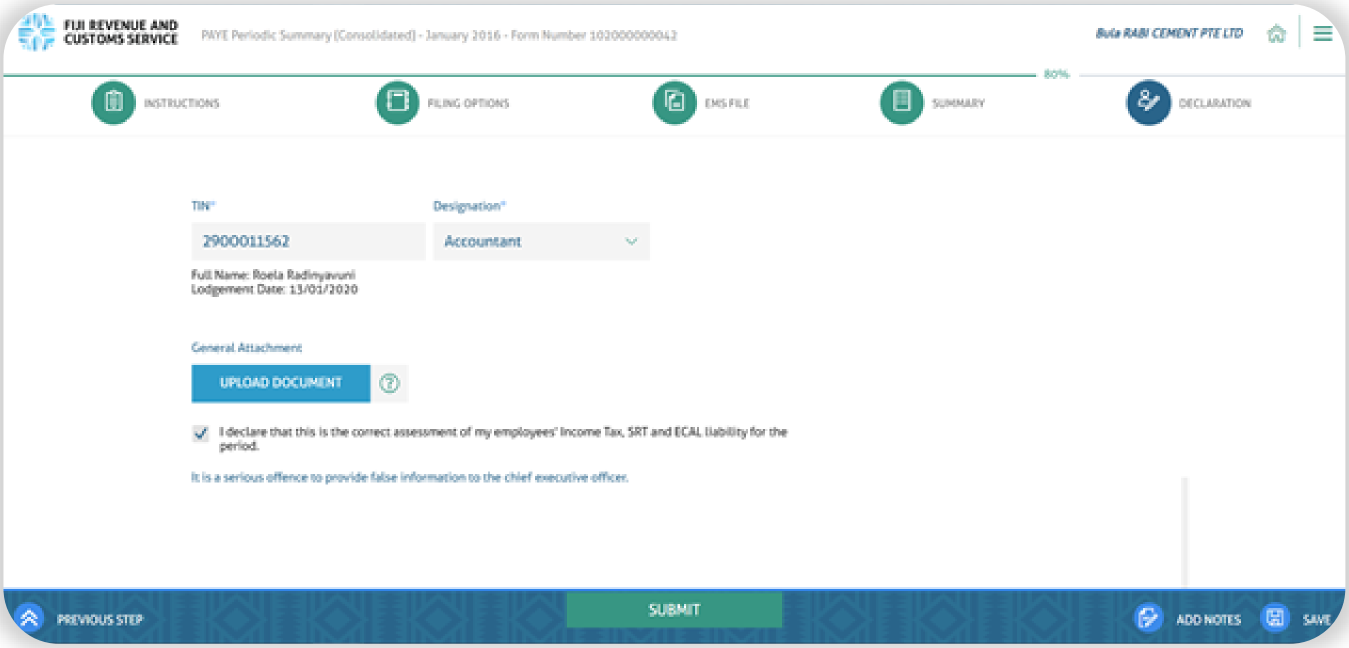
Summary

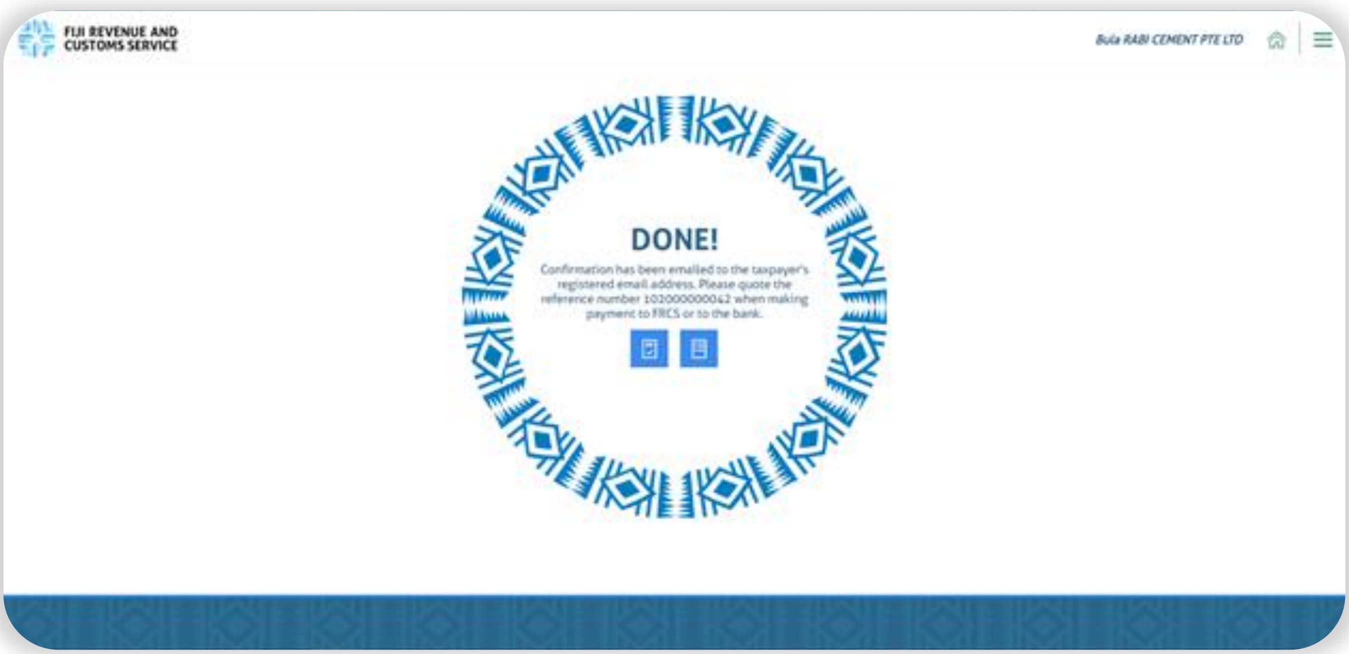
- This step shows a summary of the information entered in the "EMS File" step, together with LLPs, if any.



Declaration

- Fill in the declaration and click "Submit" to complete the filing process.



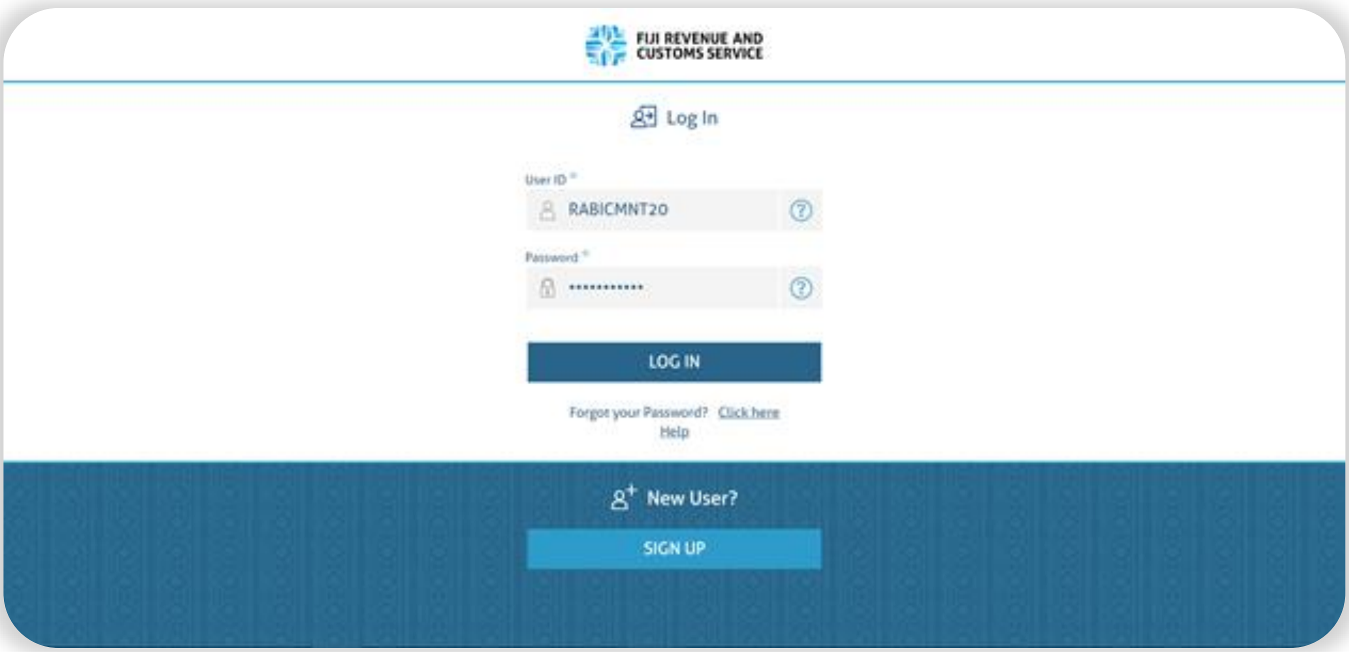


[Back to Index]

Amendment via TPOS

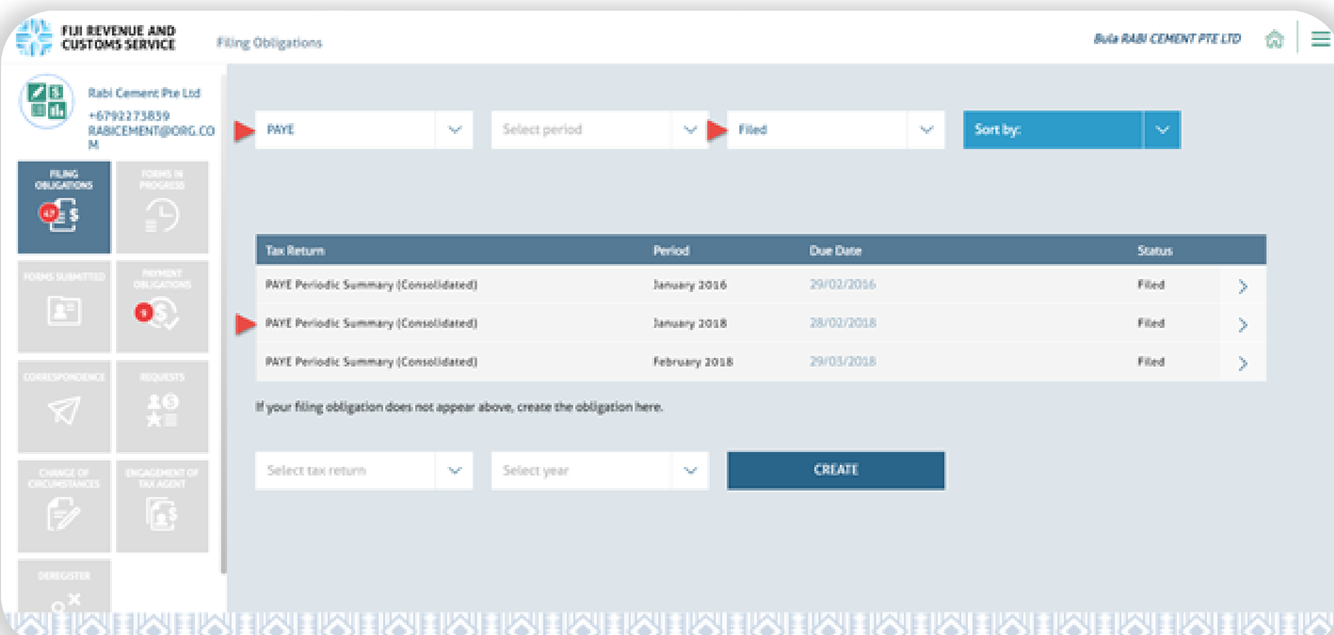
To amend a PAYE Periodic Summary via TPOS, taxpayers must perform the following steps.

- Login to TPOS using the following link https://tpos.frcs.org.fj/taxpayerportal#/Logon using the taxpayer's login credentials.

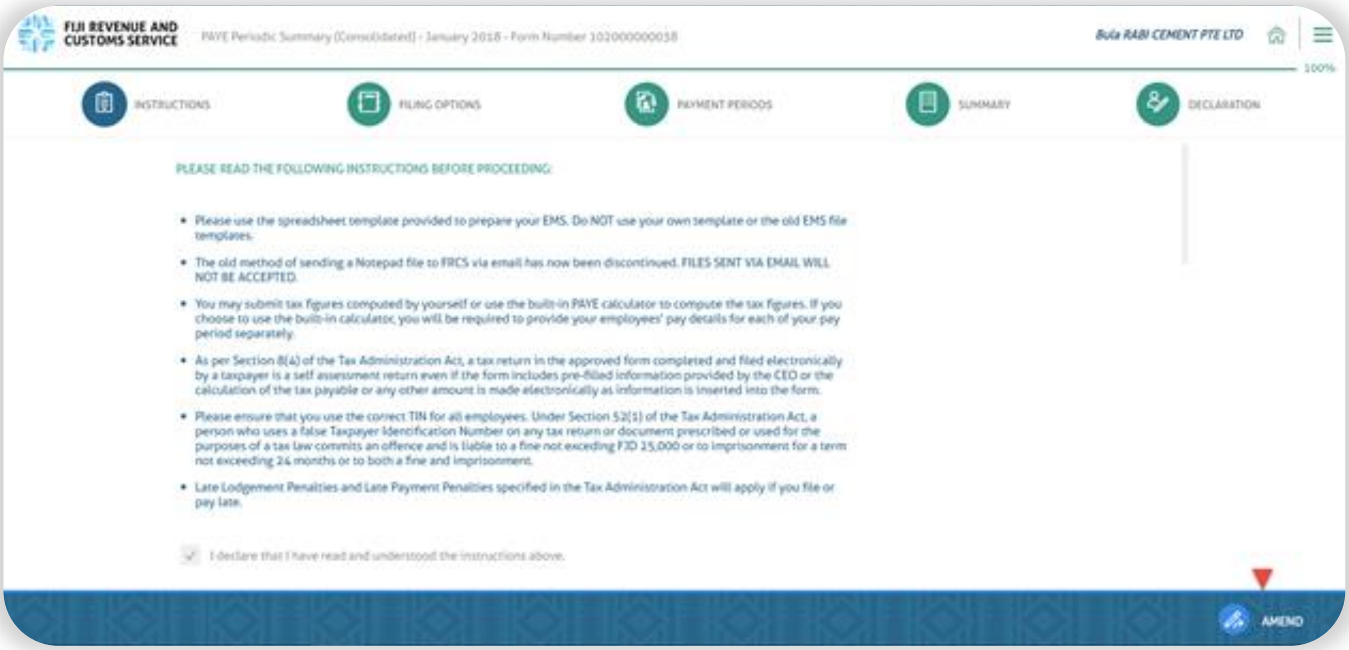


- On the dashboard, click on the "Filing Obligations" tile.

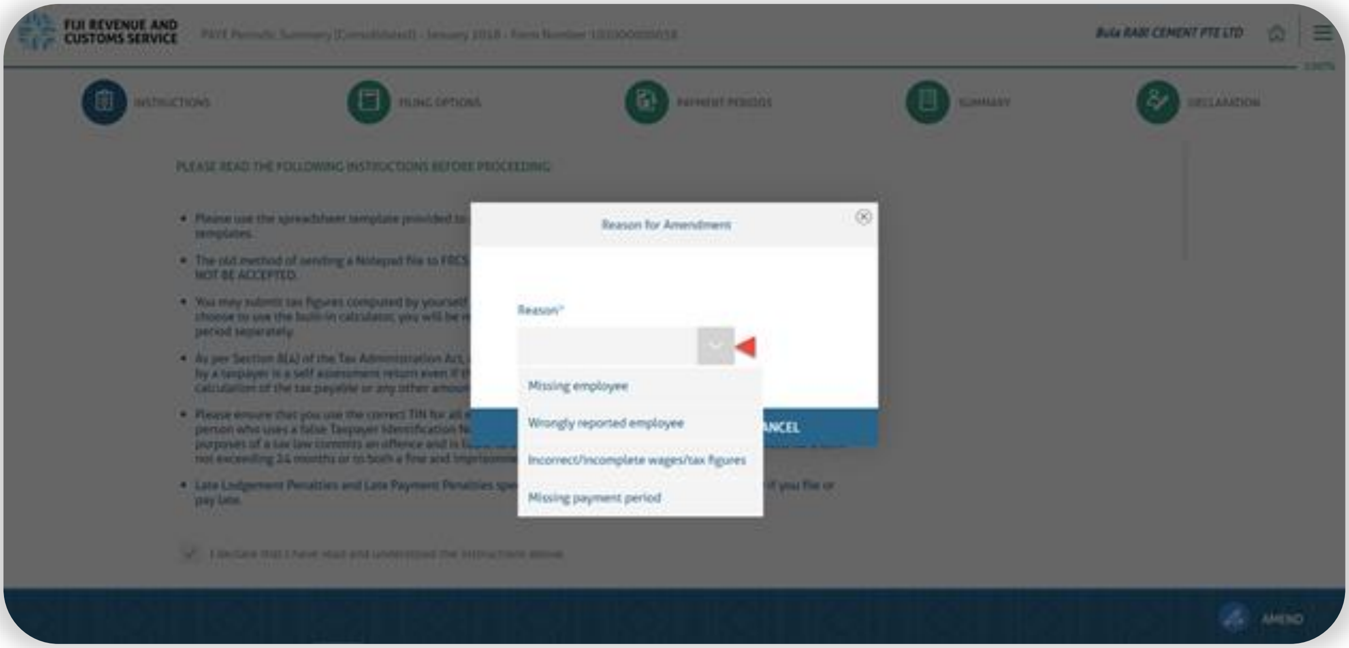
- Click the PAYE Periodic Summary which you wish to amend. The user can use the filters to search for the correct Summary.



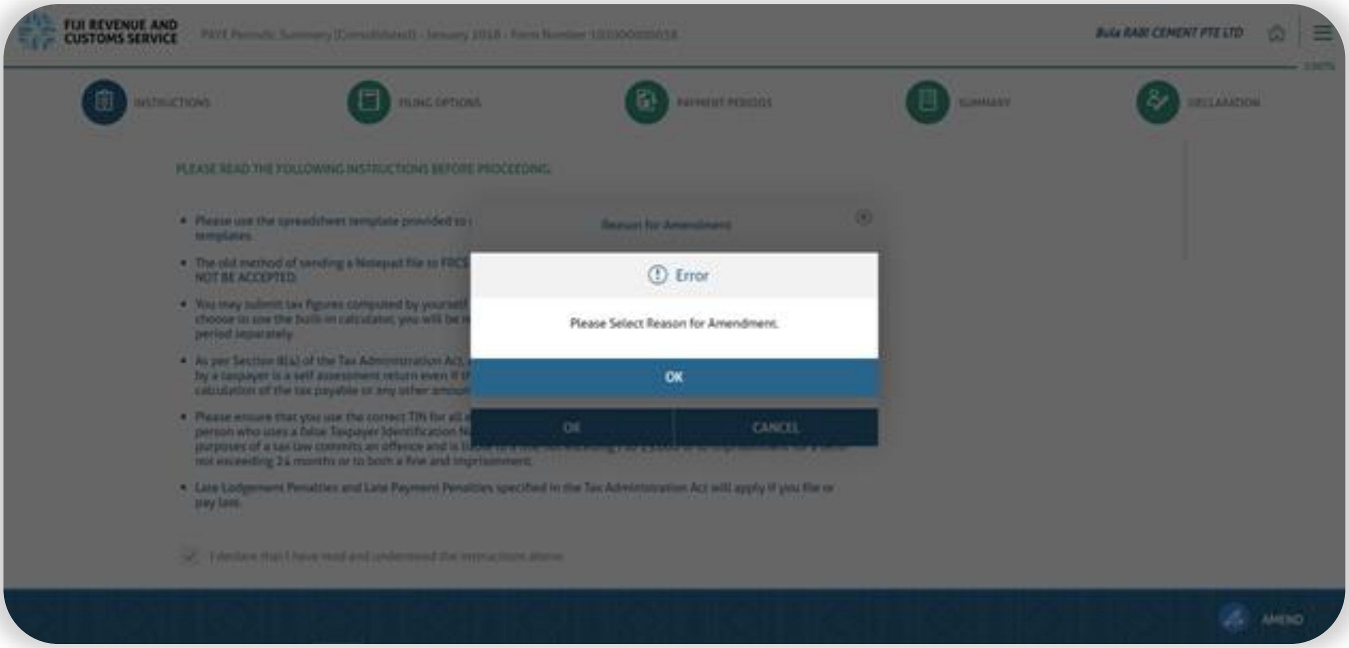
- The PAYE Periodic Summary for the period will be displayed in read-only mode. To amend the Summary, click the “Amend” button at the bottom right hand corner.



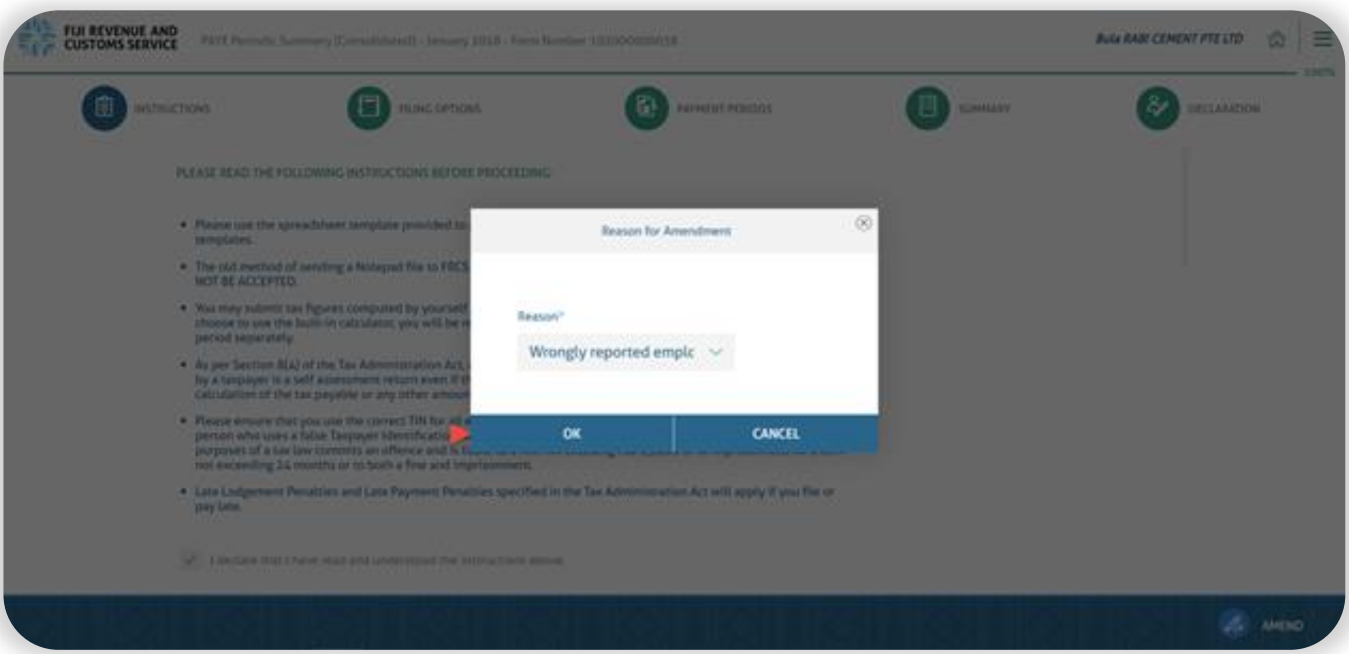
- When the user clicks “Amend”, a popup message would prompt the user to provide the reason for amending the Summary.


Reason for Amendment
Reason*
Missing employee
Wrongly reported employee
Incorrect/incomplete wages/tax figures
Missing payment period

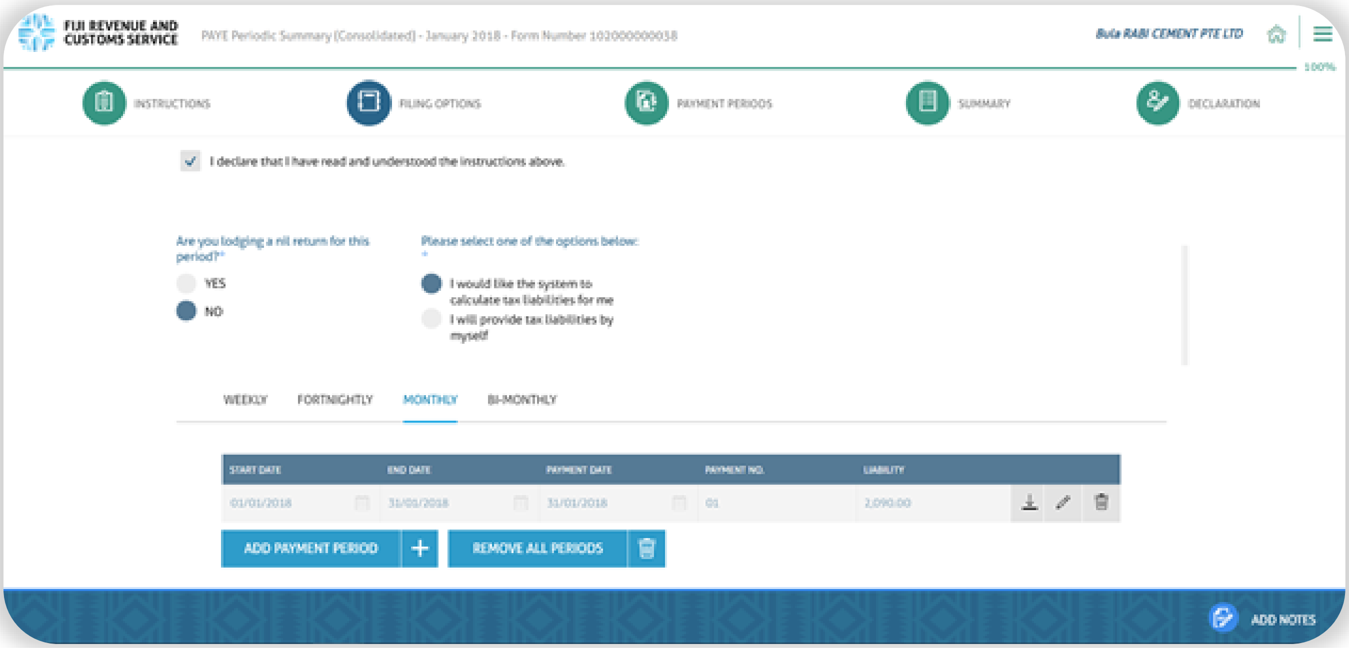
- If the "Reason for Amendment" is kept blank, an error message will be displayed.



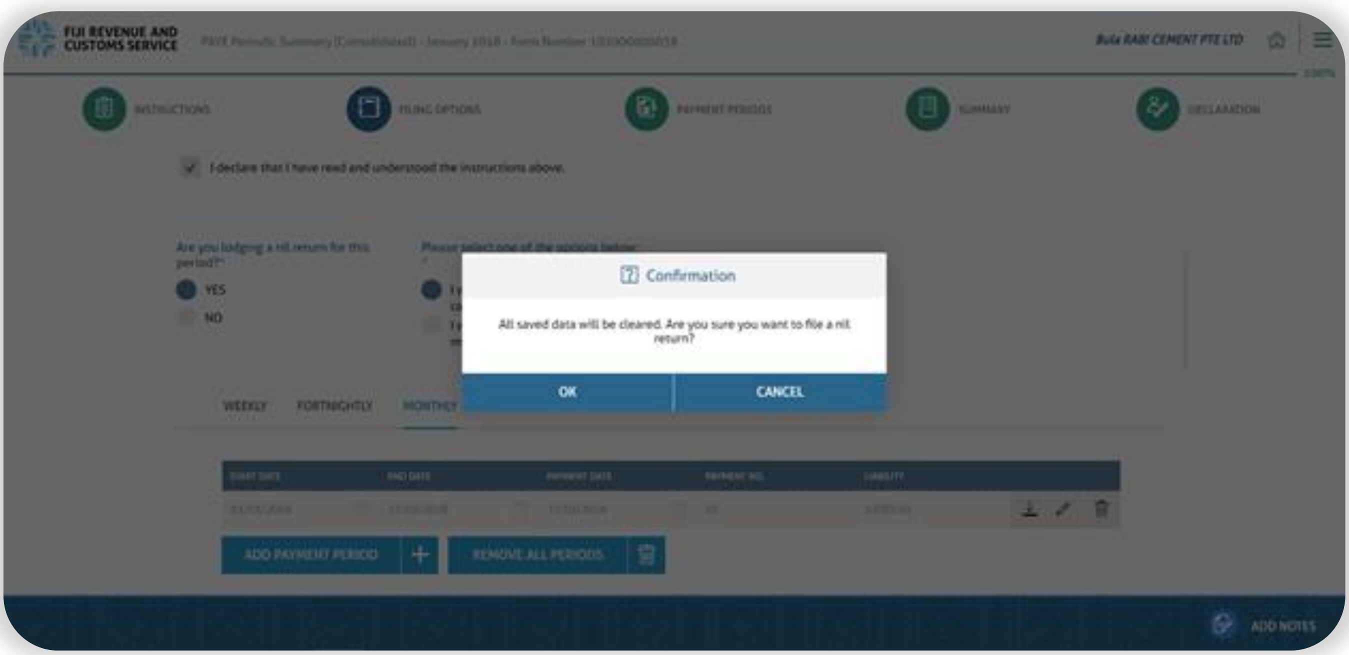
- Select the reason from the dropdown and click "OK".



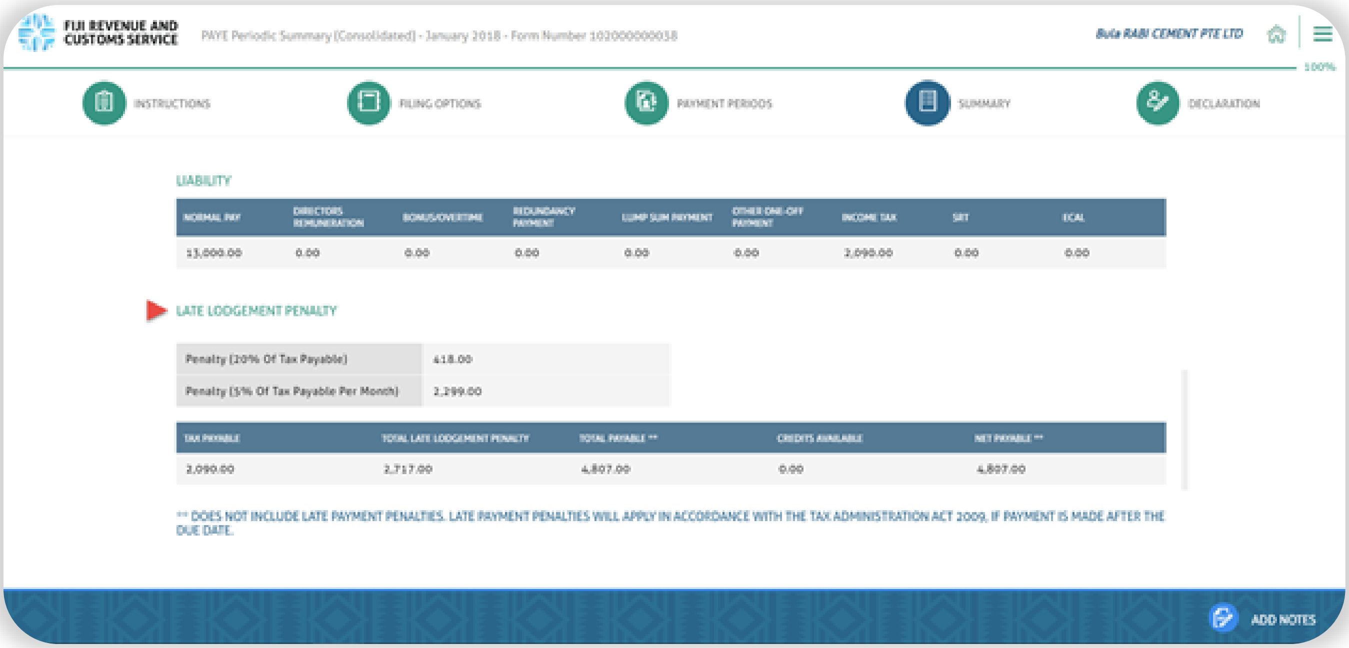
- After the user selects the reason for amendment and clicks “OK”, the form will become editable. Change all the required details on the Summary.



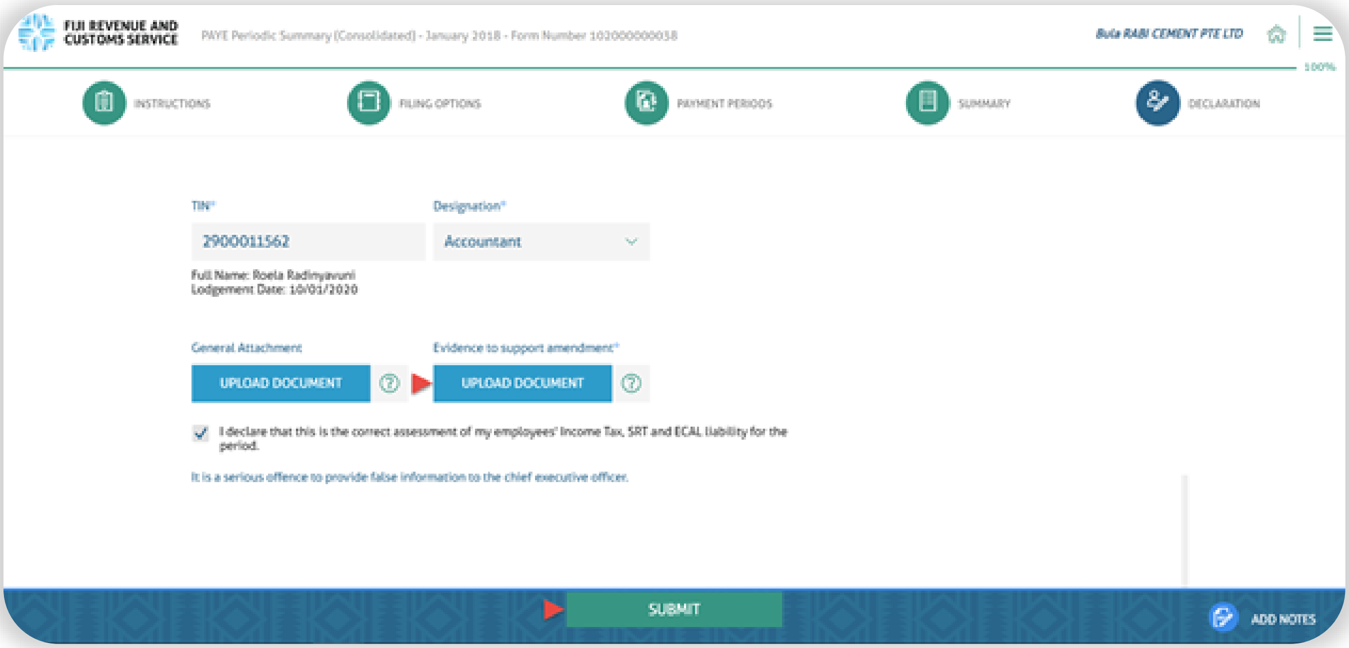
- If the user attempts to change a payable return to a nil return, a confirmation message will be displayed, with an "OK" and a "Cancel" option.



- Late lodgment penalties, if any, will be recalculated based on the new figures and the amount will be updated in summary table.



- After bringing the necessary changes, navigate to the Declaration step and submit the amendment after filling in all the required details. It is mandatory to upload "Evidence to support amendment".


FIJI REVENUE AND CUSTOMS SERVICE
PAYE Periodic Summary (Consolidated) - January 2018 - Form Number 102000000038
Bula RABI CEMENT PTE LTD
100%
INSTRUCTIONS
FILING OPTIONS
PAYMENT PERIODS
SUMMARY
DECLARATION
TIN*
2900011562
Designation*
Accountant
Full Name: Roela Radinyavuni
Lodgement Date: 10/01/2020
General Attachment
UPLOAD DOCUMENT
Evidence to support amendment*
UPLOAD DOCUMENT
I declare that this is the correct assessment of my employees' Income Tax, SRT and ECAL liability for the period.
It is a serious offence to provide false information to the chief executive officer.
SUBMIT
ADD NOTES

- The user can download the "Return Filing Confirmation" by clicking the respective icon on the "Acknowledgement" screen.

Please address all correspondence to:
The Chief Executive Officer
Fiji Revenue and Customs Service
Private Mail Bag Suva Fiji
T +679 324 3000 F +679 331 5537
info@frcs.org.fj frcs.org.fj

FIJI REVENUE AND CUSTOMS SERVICE

Application to Amend PAYE Periodic Summary (Consolidated)

Filing Confirmation Number: 102000000038

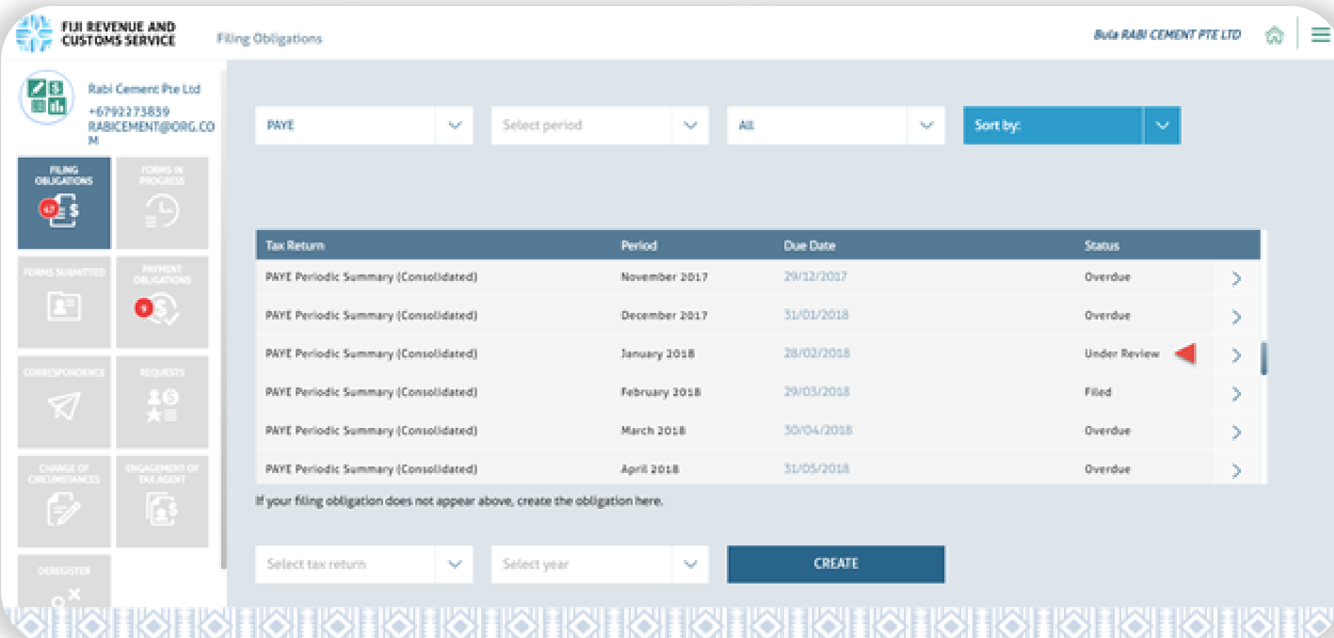
TIN: 2900022263

Name: RABI CEMENT PTE LTD

We acknowledge the receipt of your application to amend PAYE Periodic Summary (Consolidated). We will review your application and communicate our decision in due course.

Tax Account Number:	29000222630200
Period:	01/01/2018 - 31/01/2018
Date of Application:	13/01/2020

- When the amendment request is submitted, the status of the return will be shown as "Under Review", until the amendment is either approved or rejected by FRCS.



Need More Assistance

For more information, access our Webinar & Tutorial videos on the FRCS website or through these links https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/tpos-tutorial-videos/ and https://www.frcs.org.fj/our-services/taxpayer-online-service-tpos/webinar-sessions/