

# FORM S1



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Salary and Wages  
Withholding Tax

PAPUA NEW GUINEA INTERNAL REVENUE COMMISSION  
*PNGIRC - Your Partner in Nation Building*

Taxpayer Identification Number (TIN):

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Effective date: 1 July 2013

INCOME TAX ACT 1959 AS AMENDED

## SALARY AND WAGES STATEMENT OF EARNINGS

NAME AND ADDRESS OF TAXPAYER (EMPLOYER)					
NAME OF EMPLOYER:					
CONTACT / REPRESENTATIVE:					
PHONE NUMBER:					
STATEMENT OF EARNINGS FOR THE PERIOD FROM 1 JANUARY TO 31 DECEMBER:					10 (YEAR)
NAME AND ADDRESS OF EMPLOYEE					
TAXPAYER IDENTIFICATION NUMBER (TIN) OF EMPLOYEE (IF KNOWN): <sup>20</sup>					
NAME OF EMPLOYEE: <small>(SHOW FIRST AND MIDDLE NAMES IN FULL.)</small>		<sup>30</sup>			
EMPLOYEE'S POSTAL ADDRESS:		<sup>40</sup>			
NUMBER OF DEPENDANTS: <sup>50</sup>		Is the employee a resident of Papua New Guinea? <sup>60</sup> <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(See notes below)</small>			
1. Gross Salary or Wages (excluding columns 2,3,4 & 5)	2. The total value of all Taxable Allowances received	3. The total value of all Taxable Benefits received for:	4. The value of all Non-taxable Allowances received	5. Lump Sum Payments on Termination	6. Amount of Salary or Wages Tax deducted
<sup>70</sup>		<sup>90</sup> Accommodation:	<sup>110</sup>	<sup>120</sup> a)	<sup>140</sup>
		<sup>100</sup> MVA:		<sup>130</sup> b)	
			<sup>150</sup>	<sup>160</sup>	
If not employed for full year, state period employed: From: _____ To: _____					
SIGNATURE OF AUTHORISED PERSON					
I declare that the information that I have provided is true and correct in every detail and discloses a full and complete statement of the facts. I understand that the law imposes heavy penalties for false and misleading statements.					
SIGNED: _____			DATE: _____		
NOTES					
Do not submit a return of income to the Internal Revenue Commission unless required (see Taxpayer Guide for further details). <b>Non-Resident</b> of Papua New Guinea means a person who arrives in Papua New Guinea with the intention of staying for less than 183 days during a twelve month period. If you require further information you may contact the Internal Revenue Commission on telephone number 322 6600.					
NOTICE TO EMPLOYEE					
An employee to whom this statement has been issued by her/his employer is not obliged to lodge a return of income for the year unless the employee has derived other salary or wages income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act and/or have derived other income other than salary or wages exceeding K100.00. Other income may include:					
(i) Investments (interest, dividends, etc.)					
(ii) Property (rent, etc.)					
(iii) Share of Income from Partnership or trust					
(iv) Income from Sole Enterprise (Trade Store, PMV, etc.)					
Note that the above list is not exhaustive, however, if an employee had derived any other income from which salary or wages tax has not been deducted according to the Income Tax (Salary or Wages) Rates Act, the employee must lodge with the Commissioner General of Internal Revenue a return for the year with this statement enclosed.					

## NOTICE TO EMPLOYER

COLUMN 1: Gross salary or wages...paid or payable to the employee

COLUMN 2: Total value of all taxable allowances...paid or payable to the employee

COLUMN 3: Total value of all taxable benefits...provided or given to the employee

COLUMN 4: Total value of all non-taxable allowances...paid or payable to the employee

COLUMN 5: Lump sum payment on termination of employment. Parts "a" and "b" relate to whether the amount paid accrued prior to 1st of January 1994 (Part a), or after the 1st of January 1993 (Part b).

COLUMN 6: The total amount of Salary or Wages Tax deducted from the salary/wages of this employee.

Two copies of this statement are to be given to your employees by the 31st of January following the end of the income year.

A third copy is to be returned to the Internal Revenue Commission together with the RECONCILIATION STATEMENT by the 14th of February following the end of the income year.

Failure to comply will result in a pecuniary fine of not less than K500.00 and not exceeding K2,000.00 or an imprisonment term of not exceeding 6 months.



