

FORM S1-L

(FOR LARGE EMPLOYERS)



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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 - (FOR LARGE EMPLOYERS)

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):	20								
NAME OF EMPLOYEE: (SHOW FIRST AND MIDDLE NAMES IN FULL.)	30								
EMPLOYEE'S POSTAL ADDRESS:	40								
NUMBER OF DEPENDANTS:	50	Is this employee a non-resident of PNG? (See notes below)		60	<input checked="" type="checkbox"/> Yes		<input checked="" type="checkbox"/> No		

PARTICULARS OF EARNINGS

1. Gross Salary or Wages excluding all Taxable Allowances, all Taxable Benefits, all Non-Taxable Allowances received and Lump Sum Payments on Termination.	70	K	
2. Lump Sum Payments on Termination	80	A	90 B
3. Amount of Salary or Wages Tax Deducted	100	K	

PARTICULARS OF ALL TAXABLE ALLOWANCES, ALL TAXABLE BENEFITS & ALL NON-TAXABLE ALLOWANCES

PARTICULARS	4. TOTAL VALUE OF ALL TAXABLE ALLOWANCES RECEIVED	5. TOTAL VALUE OF ALL TAXABLE BENEFITS RECEIVED	6. TOTAL VALUE OF ALL NON-TAXABLE ALLOWANCES RECEIVED
Accommodation	110 K	120 K	130 K
Motor Vehicle	140 K	150 K	160 K
Electricity	170 K	180 K	190 K
Security	200 K	210 K	220 K
Entertainment	230 K	240 K	250 K
Meals	260 K	270 K	280 K
Domestic Servants	290 K	300 K	310 K
Telephone	320 K	330 K	340 K
School Fees	350 K	360 K	370 K
Leave Fares	380 K	390 K	400 K
Superannuation	410 K	420 K	430 K

If not employed for full year, state period employed:

440	450
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).

A Non-Resident 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

- Item 1: Gross salary or wages...paid or payable to the employee
- Item 2: 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).
- Item 3: Total value of all amounts of Salary or Wages Tax Deducted from the salary/wages of this employee
- Column 4: Total value of all taxable allowances paid or payable to the employee, detailed by category of allowance.
- Column 5: Total value of all taxable benefits paid or payable to the employee, detailed by category of benefit.
- Column 6: Total value of all non-taxable allowances paid or payable to the employee, detailed by category of allowance.

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.