



GUYANA REVENUE AUTHORITY

Employers' Returns – Form 2 & Form 5

Electronic Submission

Introduction

As you are aware, employers are required to submit their employees' monthly and yearly PAYE amounts using the Form 2 and 5 respectively. As part of the continuous modernisation process, the Guyana Revenue Authority (GRA) is now providing a facility for employers to electronically submit their Forms 2 and 5. The GRA anticipates that the new electronic format will dramatically improve the rate at which these submissions can be processed and by extension the pace at which you are served.

Change in Process

For employers desirous of submitting the electronic data, the submission process will change slightly:

1. The employer will prepare the data in the prescribed format and upload via the GRA's eServices. An employer should only submit one file per month or year (as appropriate).
2. Once successfully uploaded, you will receive an email that will inform you whether the submission passed the validity checks. If the file has errors, review and correct as much as possible before resubmitting. In cases where issues with the TIN cannot be resolved, leave the TIN field blank. When all the issues are resolved, you will receive an email indicating that the submission was successful.

File Requirements

The electronic file must be provided in "csv" format with a comma used as the separator. Each row must include all fields even if no data is provided. A description of the file naming convention and the various columns is presented below.

The name of the file should follow the pattern:

Form 2: [Company Name]-[YYYY].csv eg., Guysuco-2012.csv

Form 5: [Company Name]-[YYYY]-[MM].csv eg., Guysuco-2012-03.csv

The table below contrasts the existing paper based format with the new electronic format for your convenience.

Original Format – Forms 2 and 5		Electronic Format	
Row 1		Row 1	
Column 2	Employee's TIN	Column 1	TIN ¹
		Column 2	Employee Number ²
Column 3	Names and Addresses of Employees	Column 3	First Name
		Column 4	Last Name ³
		Column 5	Other Names
		Column 6	Address
Column 4	Months employed	Column 7	Pay Frequency ⁴ – Daily, Weekly, Monthly
		Column 8	Period Employed ⁵
Column 5	Wholly (W) or Partly (P) employed	Column 9	Employee Type – Wholly (W) or Partly (P) ⁶
Column 6	In the case of persons: (a) employed during the year give name & address of previous employer (if any) (b) leaving during the year, given name & address of new employer (if known)	Column 10	Previous Employer's TIN
		Column 11	Previous Employer's Name
		Column 12	Previous Employer's Address
		Column 13	New Employer's TIN
		Column 14	New Employer's Name
		Column 15	New Employer's Address
Column 7	(A) Amount of salaries, wages, commissions, overtime or other emoluments payable in money for the year ended Dec 31 st YYYY	Column 16	Value 7A-Salaries ⁷
		Column 17	Value 7A-Wages ⁸
Column 8	(B) Annual value of any residence quarters board and lodging	Column 18	Value 7B
Column 9	(C) Other allowances in kind received by employee	Column 19	Value 7C
Column 10	Totals (A)+(B)+(C)	Column 20	Amount Paid
		Column 21	Statutory Deduction ⁹
		Column 22	Employee's National Insurance Scheme Contribution ¹⁰
		Column 23	Total Deduction ¹¹
Column 11	Income Tax Deducted	Column 24	Tax Deducted
		Column 25	Employee's Date of Birth ¹²
		Column 26	Unable to Correct ¹³
		Last Row¹⁴	
		Column 1	Employer's TIN
		Column 3	Employer's Name
		Column 6	Employer's Address
		Column 8	Total Number of Employees submitted

Column 9	(Month of Income/) Year of Income ¹⁵
Column 16	Total Value 7A-Salaries
Column 17	Total Value 7A-Wages
Column 18	Total Value 7B
Column 19	Total Value 7C
Column 20	Total Amount Paid
Column 21	Total Statutory Deduction
Column 22	Total NIS Contribution
Column 23	Total Deduction
Column 24	Total Tax Deducted
Column 25	<i>Leave blank</i>
Column 26	<i>Leave blank</i>

Notes

1. If an employee does not have a Taxpayer Identification Number (TIN), the **Employee's TIN** field should remain blank.
2. The company's internal employee number should be entered in the **Employee Number** field.
3. If an employee has a single name, it must be entered in the **Last Name** field only.
4. Indicate whether employee was daily, weekly or monthly paid.
5. Specify the period an employee worked with your company for the year. Depending on the Pay Frequency entered at column 7, this is the number of days, weeks or months worked for the year. If an employee worked for only a part of the year then adjust accordingly using their employment start and/or end dates.
6. **Wholly (W)** indicates those employees who worked for the entire year. On the other hand, **Partly (P)** denotes those employees who only worked for a part of the year.
7. & 8. It is a requirement that a distinction is made between salaries and wages. In this context, **salaries** are paid to monthly staff while **wages** are paid to weekly and daily employees. Each column should still include commissions, overtime or other emoluments payable in money for each employee.
9. Enter the total applicable statutory deduction allowed to the employee in the **Statutory Deduction** field.
10. Enter the employee's gross National Insurance Scheme (NIS) Employee Contribution based on Gross Earnings in the **Employee's National Insurance Scheme Contribution** field. This is effective from Year of Income 2015.
11. Enter the sum of the Statutory Deduction (column 20) and the Employee's National Insurance Scheme Contribution (column 21) in the **Total Deduction** field.
12. The **Employee's Date of Birth** (column 24) will be primarily used to resolve any discrepancies between the taxpayer and TIN that may arise. The format for this field is 'dd-mm-yyyy'.
13. While every effort should be made, during the Taxpayer Verification exercise, to correct all the taxpayers' information, if there still exists cases where the employee's TIN does not match the other information (name and date of birth in particular) or the employee's TIN is missing, then indicate 'Y' in the **Unable to Correct** column. Otherwise the value will be 'N'.
14. The last row of data in the file includes details of the company (that is, the employer), details of this return and, totals for amount fields.

15. In the last row, if the return is a Form 2, enter the year of the return. However, if the return is a Form 5, enter the month (1-12) followed by a '/' and the year (yyyy) in the **Months Employed** field.

Important

Employers should be mindful of potential areas for errors - some are listed below. These errors can be significant and lead not only to delays in processing of the returns but also to incorrect updating of their employees' tax records.

- mismatched TINs with employee's names and addresses
- incorrect TINs stored in a HR/Payroll computerised system
- incorrect amounts and TINs entered/generated in the electronic files for submission
- incorrect employer TIN entered