



# Guyana Revenue Authority

## Pay As You Earn (PAYE) Tax Return

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### Electronic Submission Guidelines

## Introduction

All employers are required to submit to the Guyana Revenue Authority (GRA) their employees' monthly and yearly Pay As You Earn (PAYE) amounts using the Form 2 and 5 respectively. With the upgrade of its Tax Administration software and eServices platform, the GRA now offers a revamped facility to upload and manage your PAYE submissions online. This document serves to guide you on how to create the electronic file for upload to eServices.

For employers who have in the past electronically submitted PAYE Returns, please note that there are a few changes to the format of the data.

## Process

For employers desirous of submitting the electronic data, the submission process will be as follows:

1. The employer will prepare the data in the prescribed format and upload same to GRA's eServices using their online account or through a tax agent. An employer must only submit **one** file per month or year (as appropriate).
2. After uploading the file, any errors encountered while validating the submission will be displayed. Review and correct as many as possible before uploading another file. In cases where issues with the TIN cannot be resolved, leave the TIN field blank. When all the issues are resolved, you will be able to continue with the submission.

## File Requirements

The file must be a comma-separated values (csv) format, using a comma as the field separator (delimiter). It is mandatory that every row contains all fields, and blank or missing data should be represented by empty values between the delimiters.

The first row of the csv file must contain the column headings outlined in the **Name** column in the table below. If using the provided template, do not add, remove or alter the first line of the file.

A row represents the earnings and other details of an employee over the return period. If, for example, an employee worked two stints at the employer during the year, these must be summarised so that there is one record/row for the employee.

The name of the file should follow the pattern:

paye-[Employer Name]-[YYYY].csv

e.g., paye-Guysuco-2020.csv

There should be no spaces in the file name.

The table below explains the new electronic format for the electronic file submission:

**Employee Details (Row 2 through Final Data Row)**

Column No.	Name	Description
1	TIN	Employee's Taxpayer Identification Number. Please ensure that this is the correct TIN for your employee as incorrect TIN will result in the wrong account being updated.
2	Employee_Number	Your UNIQUE internal employee number, if one exists.
3	First_Name	Employee's First Name. If an employee only has one name, enter it in the Last_Name column.
4	Last_Name	Employee's Last Name. If an employee only has one name, enter it here.
5	Other_Names	Employee's middle names or other names.
6	Address	Employee's current address.
7	Pay_Frequency	Indicate whether employee was daily, weekly or monthly paid.  The allowable values are: Daily, Weekly, Monthly.
8	Period_Employed	Using the Pay_Frequency indicated, specify the total number of days, weeks <b>or</b> months an employee worked with you for the month or year (as appropriate).  If an employee worked for only a part of the month/year then adjust accordingly using their employment start and/or end dates.
9	Employee_Type	Whether employee was either Full- or Part-Time.  The allowable values are: Full-Time, Part-Time.
10	Primary_Secondary_Job	Whether this is the employee's Primary or Secondary Job.  The allowable values are: Primary, Secondary.

11	Value_7A_Salaries_Wages	<p>Total salaries, wages, commissions or other emoluments payable for the period (excluding overtime).</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
12	Total_Overtime	<p>Total overtime payable for the period.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
13	Second_Job_Deduction	<p>The tax-free deduction granted for having a second job. This is only applicable to the second employer.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
14	Overtime_Deduction	<p>The tax-free deduction granted for overtime work.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
15	Adjusted_7A_Salaries_Wages	<p>The value of the adjusted Salaries and Wages, i.e, Value_7A_Salaries_Wages + Total_Overtime – Second_Job_Deduction – Overtime_Deduction.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
16	Value_7B_Board_Lodge	<p>Total value of any residence quarters board and lodging for the period.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
17	Value_7C_Other_Taxable_Allowances	<p>Total other taxable allowances in kind received by employee for the period.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>

18	Value_7C_Other_Non_Taxable_Allowances	<p>Total other non-taxable allowances in kind received by employee for the period.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
19	Total_Income	<p>Total income employee earned for the period, i.e, Adjusted_7A_Salaries_Wages + Value_7C_Other_Taxable_Allowances + Value_7C_Other_Non_Taxable_Allowances.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
20	Personal_Allowance	<p>The tax/statutory allowance granted to employee for the period.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
21	Employee_NIS_Contribution	<p>The employee's gross National Insurance Scheme (NIS) Employee Contribution based on Gross Earnings.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
22	Medical_Life_Insurance_Premiums_Deduction	<p>Applicable from Year of Income 2022. The employee's personal medical and life insurance premiums that were paid, limited to:</p> <ul style="list-style-type: none"> <li>- 10% of Gross Salary, or</li> <li>- \$360,000 (prior to Year of Income 2024) annually; \$600,000 (from Year of Income 2024) annually</li> </ul> <p>, whichever is lower.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>
23	Children_Deduction	<p>The child deduction granted to each child under the age of 18.</p> <p>Do not include any commas or other separators in the number. Do not include cents.</p>

24	Total_Deductions	Sum the Personal_Allowance, Employee_NIS_Contribution, Medical_Life_Insurance_Premium and Child Deduction values.  Do not include any commas or other separators in the number. Do not include cents.
25	Tax_Deducted	The total Tax Deducted for the period.  Do not include any commas or other separators in the number. Do not include cents.
26	Date_Of_Birth	The employee's date of birth in the format of YYYY-MM-DD.
27	Bank_Name	The name of the employee's bank.
28	Bank_Account_No	The employee's bank account number.
29	Bank_Account_Routing_Sort_code	Where applicable, the Routing or Sort Code needed for this Bank Account.
30	Bank_Account_Transit_No	Where applicable, the Transit Number needed for this Bank Account.
<b>31</b>	Child_Declaration_No	The unique reference number for this employee's child declaration.

### Employer Details & Summary Values (Last Row)

Column No.	Name	Description
1	TIN	Employer's Taxpayer Identification Number.
2	Employee_Number	<i>Leave blank</i>
3	First_Name	Employer's Name.
4	Last_Name	<i>Leave blank</i>
5	Other_Names	(Month of Income/) Year of Income  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).
6	Address	Employer's registered address.
7	Pay_Frequency	<i>Leave blank</i>
8	Period_Employed	Total number of employees submitted (listed in the file).
9	Employee_Type	<i>Leave blank</i>
10	Primary_Second_Job	<i>Leave blank</i>
11	Value_7A_Salaries_Wages	Total 7A – Salary/Wages amount.  Do not include any commas or other separators in the number. Do not include cents.
12	Total_Overtime	Total overtime paid amount.  Do not include any commas or other separators in the number. Do not include cents.

13	Second_Job_Deduction	Total tax-free allowance granted for having a Second Job.  Do not include any commas or other separators in the number. Do not include cents.
14	Overtime_Deduction	Total tax-free allowance granted for overtime work.  Do not include any commas or other separators in the number. Do not include cents.
15	Adjusted_7A_Salaries_Wages	Total adjusted Salary/Wages.  Do not include any commas or other separators in the number. Do not include cents.
16	Value_7B_Board_Lodge	Total 7B – Board and Lodging amount.  Do not include any commas or other separators in the number. Do not include cents.
17	Value_7C_Other_Taxable_Allowances	Total 7C – Other Taxable Allowances amount.  Do not include any commas or other separators in the number. Do not include cents.
18	Value_7C_Other_Non_Taxable_Allowances	Total 7C – Other Non-Taxable Allowances amount.  Do not include any commas or other separators in the number. Do not include cents.
19	Total_Income	Total income for all employees.  Do not include any commas or other separators in the number. Do not include cents.
20	Personal_Allowance	Total tax/statutory allowance granted to all employees.  Do not include any commas or other separators in the number. Do not include cents.

21	Employee_NIS_Contribution	Total NIS Employee Contributions for all employees.  Do not include any commas or other separators in the number. Do not include cents.
22	Medical_Life_Insurance_Premiums_Deduction	Total Medical & Life Insurance Premiums deduction for all employees.  Do not include any commas or other separators in the number. Do not include cents.
23	Children_Deduction	Total Children Deduction for all employees.  Do not include any commas or other separators in the number. Do not include cents.
24	Total_Deductions	Total deductions for all employees.  Do not include any commas or other separators in the number. Do not include cents.
25	Tax_Deducted	The total Tax Deducted for all employees.  Do not include any commas or other separators in the number. Do not include cents.
26	Date_Of_Birth	<i>Leave blank</i>
27	Bank_Name	<i>Leave blank</i>
28	Bank_Account_No	<i>Leave blank</i>
29	Bank_Account_Routing_Sort_code	<i>Leave blank</i>
30	Bank_Account_Transit_No	<i>Leave blank</i>
31	Child_Declaration_No	<i>Leave blank</i>

## Important

To prevent significant processing delays and incorrect updates to employee tax records, employers must be mindful of potential errors. Some common areas for these errors are listed below:

- 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
- incorrect date format used

## Major Changes (since the last version)

1. Fields were renamed to be clearer:
  - a. Value\_7A *is now* Value\_7A\_Salaries\_Wages
  - b. Value\_7B *is now* Value\_7B\_Board\_Lodge
  - c. Value\_7C\_Taxable *is now* Value\_7C\_Other\_Taxable\_Allowances
  - d. Value\_7C\_Non\_Taxable *is now* Value\_7C\_Other\_Non\_Taxable\_Allowances
  
2. New fields were added:
  - a. Primary\_Second\_Job
  - b. Total\_Overtime
  - c. Second\_Job\_Deduction
  - d. Overtime\_Deduction
  - e. Adjusted\_7A\_Salaries\_Wages
  - f. Children\_Deduction
  - g. Bank\_Name
  - h. Bank\_Account\_No
  - i. Bank\_Account\_Routing\_Sort\_code
  - j. Bank\_Account\_Transit\_No

} To facilitate easy refund payments to your employees
  
3. Changes in calculations
  - a. Total Income = Adjusted\_7A\_Salaries\_Wages + Value\_7B\_Board\_Lodge + Value\_7C\_Other\_Taxable\_Allowances + Value\_7C\_Other\_Non\_Taxable\_Allowances
  - b. Total\_Deductions = Personal\_Allowance + Employee\_NIS\_Contribution + Medical\_Life\_Insurance\_Premiums\_Deduction + Children\_Deduction