Guyana Revenue Authority

Pay As You Earn (PAYE) Tax Return

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 slight 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 electronic file must be provided in a comma separated values (csv) format with a comma used as the separator. Each row must include all fields even if no data is provided.

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 first row of the csv file must contain the column headings; refer to the **Name** column in the tables "**Row 2 to n**" and "**Last Row**" below.

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:

Row 2 to n

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 **or** 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	Value_7A	Total salaries, wages, commissions, overtime or other emoluments payable for the period. Do not include any commas or other separators in the number. Do not include cents.
11	Value_7B	Total value of any residence quarters board and lodging for the period. Do not include any commas or other separators in the number. Do not include cents.
12	Value_7C_Taxable	Total other taxable allowances in kind received by employee for the period. Do not include any commas or other separators in the number. Do not include cents.
13	Value_7C_Non_Taxable	Total other non-taxable allowances in kind received by employee for the period. Do not include any commas or other separators in the number. Do not include cents.
14	Total_Income	Total income employee earned for the period. Do not include any commas or other separators in the number. Do not include cents.
15	Personal_Allowance	The tax/statutory allowance granted to employee for the period. Do not include any commas or other separators in the number. Do not include cents.
16	Employee_NIS_Contribution	The employee's gross National Insurance Scheme (NIS) Employee Contribution based on Gross Earnings. Do not include any commas or other separators in the number. Do not include cents.

17	Medical_Life_Insurance_Premiums_Deduction	The employee's personal medical and life insurance premiums that were paid, limited to 10% of Gross Salary or $30,000 per month, whichever is lower. Do not include any commas or other separators in the number. Do not include cents.
18	Total_Deductions	Sum the Personal_Allowance, Employee_NIS_Contribution and Medical_Life_Insurance_Premium values. Do not include any commas or other separators in the number. Do not include cents.
19	Tax_Deducted	The total Tax Deducted for the period. Do not include any commas or other separators in the number. Do not include cents.
20	Date_Of_Birth	The employee's date of birth in the format of YYYY-MM-DD.

Last Row

Column No.	Name	Description
1	TIN	Employer's Taxpayer Identification Number.
2	Employee_Number	*Leave blank*
3	First_Name	Employer's Name.
4	Last_Name	*Leave blank*
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	*Leave blank*
8	Period_Employed	Total number of employees submitted (listed in the file).
9	Employee_Type	*Leave blank*
10	Value_7A	Total 7A amount. Do not include any commas or other separators in the number. Do not include cents.
11	Value_7B	Total 7B amount. Do not include any commas or other separators in the number. Do not include cents.

12	Value_7C_Taxable	Total taxable 7C amount. Do not include any commas or other separators in the number. Do not include cents.
13	Value_7C_Non_Taxable	Total non-taxable 7C amount. Do not include any commas or other separators in the number. Do not include cents.
14	Total_Income	Total income for all employees. Do not include any commas or other separators in the number. Do not include cents.
15	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.
16	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.
17	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.
18	Total_Deductions	Total deductions for all employees. Do not include any commas or other separators in the number. Do not include cents.
19	Tax_Deducted	The total Tax Deducted for all employees. Do not include any commas or other separators in the number. Do not include cents.
20	Date_Of_Birth	*Leave blank*

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