THE INCOME TAX ACT

PARTICULARS OF EMPLOYEE LEAVING

P45
PART 1

Section A: GENERAL INFORMATION

1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving

7. Nature of Separation *(Tick Appropriate Box):*
☐ *Temporary* ☐ *Permanent*

Section B: PAYMENTS AND DEDUCTIONS

1. Payment Frequency (Weekly/Fortnightly/Monthly)
☐ *Week* ☐ *Fortnightly* ☐ *Monthly*

Threshold utilized to date 2

3. Indicate whether week 1/month 1 basis applies: ☐ *Yes* ☐ *No*

4. Number of weeks and months in employment since January 01. ☐ *Week(s)* ☐ *Month(s)*

Total Gross Pay to date *(Less Redundancy Payment)*		5
Redundancy Payment not included in Gross Pay	6	
Perquisites		7

Deductions

Total NIS deducted to date (since Jan 1)	8	
Total Superannuation deducted to date (since Jan 1)	9	
Total Approved Expenses deducted to date (since Jan 1)	10	
Total NHT deducted to date (since Jan 1).	11	
Total Ed Tax deducted to date (since Jan 1).	12	
Total PAYE Tax deducted to date (since Jan 1).	13	
Total Deductions		14

Last Entries on Tax Deduction Card (week 1 or month 1 basis applies).

Total Gross Pay less National Insurance and Superannuation	15
Tax Deducted in this employment	16

Section C: DECLARATION

I certify that the particulars given on this form are correct.

Employer _____ Address _____ Date _____

INSTRUCTIONS FOR EMPLOYER

1. Complete this Part of the form in full when the employee leaves.

2. If you have been specially directed to deduct tax each week (or month) indicate same at Line 3, and complete Lines 15 to 16.

3. In the case of an employee engaged during the year, include in items 5 to 13 the pay and tax notified to you in respect of previous employments.

4. Hand Parts 2 & 3 to the employee when he leaves.

OFFICIAL USE

THE INCOME TAX ACT

EMPLOYEE LEAVING COPY OF EMPLOYER'S CERTIFICATE

P45
PART 2

Section A: GENERAL INFORMATION

1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving
	7. Nature of Separation *(Tick Appropriate Box):* ☐ *Temporary* ☐ *Permanent*	

Section B: PAYMENTS AND DEDUCTIONS

1. Payment Frequency (Weekly/Fortnightly/Monthly) ☐ *Week* ☐ *Fortnightly* ☐ *Monthly*

Threshold utilized to date 2 ____

3. Indicate whether week 1/month 1 basis applies: ☐ *Yes* ☐ *No*

4. Number of weeks and months in employment since January 01. ☐ *Week(s)* ☐ *Month(s)*

Total Gross Pay to date *(Less Redundancy Payment)* 5 ____

Redundancy Payment not included in Gross Pay 6 ____

Perquisites 7 ____

Deductions

Total NIS deducted to date (since Jan 1)	8	
Total Superannuation deducted to date (since Jan 1)	9	
Total Approved Expenses deducted to date (since Jan 1)	10	
Total NHT deducted to date (since Jan 1).	11	
Total Ed Tax deducted to date (since Jan 1).	12	
Total PAYE Tax deducted to date (since Jan 1).	13	

Total Deductions 14 ____

Last Entries on Tax Deduction Card (week 1 or month 1 basis applies).

Total Gross Pay less National Insurance and Superannuation	15	
Tax Deducted in this employment	16	

Section C: DECLARATION

I certify that the particulars given on this form are correct.

Employer _____ Address _____ Date _____

INSTRUCTIONS FOR EMPLOYEE

Give both parts of this form to your new Employer

THE INCOME TAX ACT

PARTICULARS OF EMPLOYEE LEAVING

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PART 3

Section A: GENERAL INFORMATION

1. Name	2. Taxpayer Registration Number (TRN)	3. NIS Number
4. Address	5. Nature of Employment	6. Date of Leaving
	7. Nature of Separation *(Tick Appropriate Box):* ☐ *Temporary* ☐ *Permanent*	

Section B: PAYMENTS AND DEDUCTIONS

1. Payment Frequency (Weekly/Fortnightly/Monthly) ☐ *Week* ☐ *Fortnightly* ☐ *Monthly*

Threshold utilized to date 2

3. Indicate whether week 1/month 1 basis applies ☐ *Yes* ☐ *No*

4. Number of weeks and months in employment since January 01. ☐ *Week(s)* ☐ *Month(s)*

Total Gross Pay to date *(Less Redundancy Payment)* 5

Redundancy Payment not included in Gross Pay 6

Perquisites 7

Deductions

Total NIS deducted to date (since Jan 1)	8
Total Superannuation deducted to date (since Jan 1)	9
Total Approved Expenses deducted to date (since Jan 1)	10
Total NHT deducted to date (since Jan 1).	11
Total Ed Tax deducted to date (since Jan 1).	12
Total PAYE Tax deducted to date (since Jan 1).	13

Total Deductions 14

INSTRUCTIONS FOR NEW EMPLOYER

The new Employer should complete the following items and forward this form immediately to the Tax Administration Jamaica

PARTICULARS OF NEW EMPLOYER

Private Address of Employee

Date Employment Commenced	Branch/Department	Nature of Employment

Rate of Salary	*Annual Superannuation*	*Perquisites (free house etc if any)*
($)	($)	($)

DECLARATION I have prepared A* tax deduction card in accordance with the particulars given above.

Employer _____ Address _____ Date _____

* STATE WHETHER "WEEKLY" OR "MONTHLY"