



IR10

## Employing staff

If you employ staff you must register for PAYE by completing and signing the PAYE Registration Form (IR11)

### What is PAYE

PAYE (pay as you earn) is the basic tax you take out of your employees salary and wages.

*Current rates were effective from 1st January 2007*

Annual	Rate
\$0 - \$12,000	Nil
\$12,001 – \$15,000	10%
\$15,001 – \$20,000	20%
Over \$20,000	27%

### Employer responsibilities:

Each payday you need to record wage details for each employee showing:

- Total gross earnings, including taxable allowances
- and amount of PAYE

You are required to:

- File monthly P4 return by the 14th day of the following month
- Reconcile the annual reconciliation statement for salary and wages known as the P6
- File the P6 by 15th of February of the following year

### Penalties:

A penalty of 10% is imposed:

- on the outstanding amount for late filing
- and applied to every month outstanding

### Need help?

Visit our offices in Apia or Salelologa, Savaii  
Phone: Apia : 20411, Salelologa : 51574  
[www.revenue.gov.ws](http://www.revenue.gov.ws)