

April 9, 2020

NEWS RELEASE

FOR IMMEDIATE RELEASE

New P45 Form now in Effect

Tax Administration Jamaica (TAJ) wishes to advise employers that an enhanced Form P45 has been designed for them to electronically provide information on the particulars of employees laid off from their employment, via the TAJ website at www.jamaicatax.gov.jm. The form has been enhanced to support the validation process, which will be required for the Government of Jamaica's (GOJ) CARE programme.

Employers are required by law to provide a P45 that declares to the TAJ, when an employee is laid off during a calendar year, information detailing emoluments, including perquisites paid and taxes and statutory deductions made to date. It should be noted that the enhanced form now requires that any information related to redundancy be reflected separately.

Additionally, the P45 is now to be submitted online by employers via their eService PAYE account on the Revenue Administration Information System (RAIS) at www.jamaicatax.gov.jm. In the case of particulars relating to multiple employees, the employer or their agent may use a template that has been provided by the TAJ. This new form and/or template is to be used for March 2020 and subsequent months. The online submission is particularly important to assist in the validation of employees who have been laid off since March 10, 2020, who may be eligible to benefit from the GOJ's We CARE Programme.

Employers are encouraged to take note that a "How To Guide", sample form and a template is available to assist persons to complete and upload the enhanced P45. They may access these document and other related information by visiting a P45 information hub at www.jamaicatax.gov.jm.

The new form that was rolled out earlier today, has already been submitted by about 15 employers as of 3:00 pm today. The TAJ will be working with employers, accountants and payroll software developers to guide them through the new process.

Employers are reminded that employees are to be given two (2) copies of a P45 and are advised that TAJ will no longer require a physical copy of the form, since it is now required to be uploaded on their RAIS eServices account. Employees are encouraged to request a P45 from their employers when they are laid off.

For further information persons may call the TAJ Customer Care Centre at 888-Tax-Help (888-829-4357).

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