***Payroll Testing As per 2019/2020 Budget Changes***

**Normal Salary/ Increment**

1. Tax Payer A, TIN 123456789, FNPF MN12345678M, Tax code: P,

Started work on 01st January 2019 with annual salary $30000. In fortnight number 10 receives an increment. Tax payer is now on $65000 salary. Receives Bonus of $2000 in Forth night 11.

**Decrement**

1. Tax Payer B, TIN 123456788, FNPF MN12345677P, Tax code: P,

Started work on 01st January 2019 with annual salary $70000. In fortnight number 13 Tax payer is demoted. Tax payer is now on $45000 salary.

**Part year New Recruit**

1. Tax Payer C, TIN 123456786, FNPF MN12345777O, Tax code: P,

Started work on 13th fortnight with annual salary $45000.

**Part Year Changing Jobs**

1. Tax Payer D, TIN 123455789, FNPF MN12343777K, Tax code: P,

Started on 13th forth night with XYZ Company submitting his Tax Withholding Certificate Stating his YTD Gross as $29,307.69 and YTD Tax deducted as $134.62 from ABC Ltd for the period of 01st January 2018 – 13/06/2019, His new Gross salary is $56000

**Code S**

1. Taxpayer E, TIN 042244509, FNPF # MN25333552Q, Tax Code S Started on 01/01/19, His starting salary is $60,000. Use Fortnightly mode

**SRT and ECAL**

1. Taxpayer F, TIN 043344509 FNPF # MN25334448R, Tax Code Declaration P, started on 01/01/18, His starting salary is $300,000 and he received bonus of $25,000 on his 19th Pay (Using Fortnight)

**SRT/ECAL Ring Fencing**

1. Tax Payer G, TIN 100001111 FNPF # MN11145677S Tax Code P, Started work on 01/01/2019 ,His on $120000 annual wages and is paid retirement payment of $270000.00 in 13th Pay along with his normal Fortnightly wages. This payment has been approved by FRCS through the Tax Payer Clarification Process to be SRT ring fenced as it is one off payment. Approval Number is 100000000000. Use Fortnightly mode.

**Lump Sum Payment**

1. Taxpayer H, TIN 100000001 FNPF#MN11222277T,TaxCode P, Started work on 01/01/2019,His on $30000 annual wages and is paid retirement payment of $95000 pre exemption in 13th Pay along with his normal Fortnightly wages. This payment has been approved by FRCS through the Tax Payer Clarification Process to be given lump sum exemption of $5000. Approval Number is 100000000001.

**Redundancy Payment**

1. Tax Payer I,TIN 051234501. FNPF # MN12345679U Tax Code: P His on $35000 annual wages and is paid redundancy payment of $60000 after exemption of $15000 in Pay 18 along with his normal wages. The redundancy payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000002 . Use Fortnightly Mode
2. Tax Payer J,TIN 051235501. FNPF # MN02345679V Tax Code: P His on $350000 annual wages and is paid redundancy payment of $100000 after exemption of $15000 in Pay 18 along with his normal wages. The redundancy payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000003 . Use Fortnightly Mode
3. Tax Payer K, TIN 051235502. FNPF # MN02345999W Tax Code: P His on $30000 annual wages and is paid redundancy payment of $5000 after exemption of $10000 in Pay 24 along with his normal wages. The redundancy payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000004 . Use Fortnightly Mode
4. Tax Payer L, TIN 051235555, FNPF # MN02345999A Tax Code: P His on $25000 annual wages and is paid redundancy payment of $100000 after exemption of $15000 in Pay 08th along with his normal wages. The redundancy payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000005 . Use Fortnightly Mode
5. Tax Payer M, TIN 011135555, FNPF # MN01895999A Tax Code: P His on $260000 annual wages and is paid Gratuity payment of $100000 in Pay 8 along with his normal wages. Tax Payer takes 3 weeks leave without Pay and joins in Pay 12. Tax payer is also paid a $5000 bonus in Pay 15 along with his normal pay. The SRT Ring Fencing payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000006 . Use Fortnightly Mode
6. Tax Payer N, TIN 222222222, FNPF # MN22222222A Tax Code: P His on $260000 annual wages and is paid Gratuity payment of $100000 in Pay 8 along with his normal wages. Tax Payers wages is decremented to $135200 per annum in Pay 11. Tax payer is paid a $5000 bonus in Pay 15 along with his normal pay. The first SRT Ring Fencing payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000006 . Approved amount was $150000. Taxpayer receives increment in Pay 20 and is now on $182000 per annum. In pay 22 he receives his remaining gratuity payment of $50000(same approval number). In pay 25 he does acting on a Directors post and receives $10000 as his normal wages only for that particular fortnight. In pay 26 he goes back to his normal wages of $182000 per annum. Use Fortnightly Mode
7. Tax Payer O, TIN 121212121, FNPF # MN12121212A Tax Code: P His on $260000 annual wages and is paid Directors Fees in Pay 04. Gratuity payment of $100000 is paid in in Pay 8 along with his normal wages. Tax payer is paid a $5000 bonus in Pay 15 along with his normal pay. The SRT Ring Fencing payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000007 . Approved amount was $150000. In pay 22 he receives his remaining gratuity payment of $50000(same approval number). Use Fortnightly Mode
8. Tax Payer N, TIN 212121212, FNPF # MN23223222A Tax Code: P His on $260000 annual wages and is paid Directors Fees of $10000 in Pay 04. Gratuity payment of $100000 is paid in Pay 8 along with his normal wages. He is on leave without pay from Pay Number 09 to 12. Tax payer receives residual $50000 gratuity payment in Pay 9 and other residual of $10000 residual payment in Pay 10. Tax Payers wages is decremented to $182800 per annum in Pay 13. From Pay 17 to Pay 20 Tax payer is on leave without Pay. He is also paid last residual payment of $10000 regarding his gratuity in Pay 17. Tax payer is paid a $5000 bonus in Pay 23 along with his normal pay. The SRT Ring Fencing payment has been approved by FRCS through Tax Payer Clarification Process. Approval Number is 100000000008 . Approved amount was $170000.Use Fortnightly Mode