**4) New PAYE File Specification**

The New PAYE file format will be divided into 3 parts which are the header, details and footer. The header will primarily contain details of the employer and PAYE file submission periods. Details will contain details of the individual employee and deductions and all other important information. Footer will contain details of the aggregate of all the deductions and other information.

**PAYE File Format Specification**

**Header**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Field Name** | **Type** | **Length** | **Optional** | **Data** | **Format** | **Description** |
| 1 | Indicator | Alphanumeric | 1 | No | H |  | Header Record |
| 2 | Summary Type | Alphanumeric | 4 | No | PAYE |  | PAYE= PAYE Monthly Summary |
| 3 | Summary Year | Numeric | 4 | No |  | YYYY |  |
| 4 | Summary Month | Numeric | 2 | No |  | MM |  |
| 5 | Employer Tin | Alphanumeric | 9 | No |  | 99999999 | Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678 |
| 6 | Employer Branch  Number | Numeric | 3 | No |  | 99 | Branch Number  Must be entered  for 6 monthly PAYE Employers |
| 7 | Filler |  | 112 | No |  |  | 112 Space |
| 8 | Filler | Numeric | 1 | No | 0 |  |  |

**Details**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Field Name** | **Type** | **Length** | **Optional** | **Data** | **Format** | **Description** |
| 1 | Indicator | Alphanumeric | 1 | No | D |  | Detail Record |
| 2 | Employee Tin | Alphanumeric | 9 | No |  |  | Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678 |
| 3 | Employee FNPF Number | Numeric | 11 | Yes |  |  | Employee FNPF  number |
| 4 | Tax Code | Alphanumeric | 1 | No | P or S |  | Tax Codes either P  or S |
| 5 | Employment  Start | Numeric | 8 | No |  |  | Employment Start  Date |
| 6 | Employment  Finish | Numeric | 8 | No |  |  | Employment End  Date |
| 7 | Filler |  | 1 | No |  |  | 1 Space |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 8 | Employment  Income | Numeric | 11 | No |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123456 |
| 9 | PAYE | Numeric | 11 | No |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123457 |
| 10 | Social Responsibility Levy | Numeric | 11 | Yes |  | 9(11) | Left Padded by  Zeros (0) & last 2  digits are cents eg  1234.56 will be  00000123458 |
| 11 | ECAL | Numeric | 11 | Yes |  | 9(11) | Left Padded by  Zeros (0) & last 2  digits are cents eg  1234.56 will be  00000123458 |
| 12 | Redundancy | Numeric | 11 | Yes |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123459 |
| 13 | Lump Sum | Numeric | 11 | Yes |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123460 |
| 14 | Other PAYE | Numeric | 11 | Yes |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123461 |
| 15 | Total PAYE | Numeric | 11 | No |  | 9(11) | Left Padded by  Zeros (0) & last 2 digits are cents eg  1234.56 will be  00000123461 |
| 16 | Filler |  | 1 | No |  |  | 1 Space |
| 17 | Filler |  | 7 | No |  |  | 7 Spaces |
| 18 | Filler | Numeric | 1 | No | 0 |  |  |

**Footer**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Field Name** | **Type** | **Length** | **Optional** | **Data** | **Format** | **Description** |
| 1 | Indicator | Alphanumeric | 1 | No | T |  | Footer Record |
| 2 | Count Details | Numeric | 7 | No |  | 9(7) | Left Padded by  Zeros(0) |
| 3 | Total Employment Income | Numeric | 11 | No |  | 9(11) | Left Padded by Zeros (0) & last 2 digits are cents eg  1234.56 will be |