**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 BranchNumber | Numeric | 3 | No |  | 99 | Branch NumberMust be enteredfor 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 FNPFnumber |
| 4 | Tax Code | Alphanumeric | 1 | No | P or S |  | Tax Codes either Por S |
| 5 | EmploymentStart | Numeric | 8 | No |  |  | Employment StartDate |
| 6 | EmploymentFinish | Numeric | 8 | No |  |  | Employment EndDate |
| 7 | Filler |  | 1 | No |  |  | 1 Space |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 8 | EmploymentIncome | Numeric | 11 | No |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123456 |
| 9 | PAYE | Numeric | 11 | No |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123457 |
| 10 | Social Responsibility Levy | Numeric | 11 | Yes |  | 9(11) | Left Padded byZeros (0) & last 2digits are cents eg1234.56 will be00000123458 |
| 11 | ECAL | Numeric | 11 | Yes |  | 9(11) | Left Padded byZeros (0) & last 2digits are cents eg1234.56 will be00000123458 |
| 12 | Redundancy | Numeric | 11 | Yes |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123459 |
| 13 | Lump Sum | Numeric | 11 | Yes |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123460 |
| 14 | Other PAYE | Numeric | 11 | Yes |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123461 |
| 15 | Total PAYE | Numeric | 11 | No |  | 9(11) | Left Padded byZeros (0) & last 2 digits are cents eg1234.56 will be00000123461 |
| 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 byZeros(0) |
| 3 | Total Employment Income | Numeric | 11 | No |  | 9(11) | Left Padded by Zeros (0) & last 2 digits are cents eg1234.56 will be |