



Bureau of Revenue & Taxation
P.O. Box 6069, Koror, Palau 96940
Tel: (680) 488-2465/2580 Fax: (680) 488-3844

TAX-100

TAXPAYER'S NAME & MAILING ADDRESS

WAGES & SALARY TAX WITHHELD

(Please type or print)

ID:		DATE PAID:		DATE DUE:	
EMPLOYER'S PAYROLL TYPE					
1	WEEKLY <input type="checkbox"/>	2	BI-WEEKLY <input type="checkbox"/>	3	SEMI-MONTHLY <input type="checkbox"/>
4	MONTHLY <input type="checkbox"/>				
CIT CODE	EMPLOYEES' NAME (LAST NAME, FIRST, MIDDLE)	ROP SS NUMBER	GROSS WAGES/SALARIES	TAX WITHHELD	
S U B T O T A L		CITIZENS	A		
		NON-CITIZENS	B		
		PCC VOCATIONAL	C		
T O T A L					
DAYS LAPSED					
PENALTY (TAX DUE X 10% X # OF DAYS/30)					
INTEREST (TAX DUE X 3% X # OF DAYS/30)					
TOTAL DUE/PAYABLE					

CONTINUATION SHEET ATTACHED YES (mark if appropriate)

DECLARATION

I HEREBY DECLARE UNDER THE PENALTY OF PERJURY, THAT ALL OF THE ABOVE INFORMATION IS TRUE AND CORRECT, I UNDERSTAND THAT PENALTY FOR SUBMITTING FRAUDULENT INFORMATION ON THIS FORM IS IMPRISONMENT OF UP TO 3 YEARS AND FINE OF UP TO \$10,000 IN ADDITION TO ASSESSMENT OF CIVIL PENALTY OF UP TO 50% OF TAX OWED.

_____ Signature _____ Date _____
Print Name/Authorized Person

TAX OFFICE USE ONLY					
Date filed	Date paid	Amount paid	Rcpt. No.	Rec'd/Verified by:	Entered by:

INSTRUCTIONS

1. *Enter in the box provided, the taxpayer's name and mailing address (Per business application).*
2. *ID: Enter Business ID # of the company or the SS number of the employer (Must be 8 characters)*
 - *Example: SS# 06-06-6666, only enter numbers (no space, no dash, etc.)*
3. *PAID DATE: Enter the date of the actual date you paid your employee (s).*
4. *DATE DUE: Enter the due date of the tax (Which should be 30 days from DATE PAID).*
 - *Example: Date Paid is January 30, Date Due is March 1.*
5. *EMPLOYER'S PAYROLL TYPE: Check mark the appropriate Pay Type as declared in the license application/registration.*
6. *CIT CODE: Enter Citizen Code.*
 - *(Examples: Palauan Citizen- 6; Bangladesh – 26; Filipino-9; Japanese-12; US-8; Korea-27; etc.). Ask officer for other codes.*
7. *EMPLOYEE'S NAME: Enter name of employee (per SS Card).*
8. *ROP SS #: Enter employee's SS number as shown on the SS Card.*
 - *Enter last six digits.*
9. *GROSS WAGES/SALARIES: Enter Wages/Salaries before deductions.*
 - *Reminder: Minimum Wage is now at \$3.50/hr.*
10. *TAX WITHHELD: Enter the correct wages/salaries tax (Gross x 6% or 12%).*
11. *SUBTOTAL: A - Enter Total of Gross Wages/Salaries & Total Tax Withheld of Citizen employees.
B - Enter Total of Gross Wages/Salaries & Total Tax Withheld of Non-Citizen employees.
C - Enter Total of Gross Wages/Salaries & Total Tax Withheld of PCC Vocational employees.*
12. *TOTAL: Enter the Total of boxes ABC.*
13. *DAYS LAPSED: Enter number of days beyond the DATE DUE.*
14. *PENALTY: Enter the penalties (calculated according to the formula on front page).*
15. *INTEREST: Enter the interests (calculated according to the formula on front page).*
16. *TOTAL DUE/PAYABLE: Enter the Total (TOTAL+PENALTY+INTEREST)*
17. *PRINT/SIGN/DATE: Authorized individual to Print/Sign/Date. Attach copy of Authorization Letter.*