



## Bureau of Revenue and Taxation

P.O. Box 6069 Koror, Palau 96940  
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# TAX-100

EMPLOYER/BUSINESS NAME & MAILING ADDRESS
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### WAGES & SALARY TAX WITHHELD

(PLEASE TYPE OR PRINT CLEARLY)

ID:	DATE PAID:	DUE DATE:
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EMPLOYER PAYROLL TYPE							
1	WEEKLY	2	BI-WEEKLY	3	SEMI-MONTHLY	4	MONTHLY
	<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
CIT CODE	EMPLOYEE NAME <small>(LAST NAME, FIRST, MIDDLE)</small>	SS NUMBER <small>(ROP)</small>	GROSS WAGES/SALARIES	TAX WITHHELD			

CONTINUATION SHEET ATTACHED  YES *(mark if appropriate)*

	TYPE	EMPLOYEE COUNT	GROSS WAGES/SALARIES	TAX WITHHELD
<b>SUBTOTALS</b>	CITIZENS			
	NON-CITIZENS			
	*SKILLED CITIZENS (PCC)			
<b>TOTALS</b>				

NUMBER OF DAYS LAPSED AFTER DUE DATE

PENALTY: (TAX DUE × 10% × DAYS LAPSED ÷ 30)

INTEREST: (TAX DUE × 3% × DAYS LAPSED ÷ 30)

**TOTAL DUE AND PAYABLE**

**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.

PRINT NAME \_\_\_\_\_ SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

STATUS (CHECK APPROPRIATE BOX):  Employer  Duly Authorized Person

FOR OFFICIAL USE ONLY			
Date Filed	FIB	Received & Verified By	Transmittal #
	<input type="checkbox"/>		

## Instructions

*This tax form, named as Tax Form One Hundred, written as Tax-100 and titled as WAGES & SALARY TAX WITHHELD, will be used by Employers to file taxes withheld for Employees.*

1. *Indicate in the box titled [EMPLOYER/BUSINESS NAME & MAILING ADDRESS], the exact name and mailing address that was provided to the Bureau during registration.*
2. *ID: Indicate the identification number that was provided by the Bureau to the Employer.*
3. *DATE PAID: This can also be referred to as [pay day], [pay date], or [date of pay]. Indicate the month/day/year the employees were **paid** and the taxes withheld.*
4. *DUE DATE: Employers are given a grace period of **30 days** after DATE PAID to file this Tax-100 form, the 30<sup>th</sup> day is considered the due date.*
5. *EMPLOYER PAYROLL TYPE: Check the appropriate box indicating the payroll type for this tax filing, based on wages and salary payroll type(s) as on registration.*

*Employers Payroll section: This section is where employers will provide employee information including wages/salaries paid and taxes withheld from those payments.*

6. *CIT CODE: Stands for [Citizen Code]. This code can be obtained by indicating the first three digits of each employee ROP Social Security Number. Remove zeros in front of number, e.g. if first three digits is [006] indicate [6] or is [040] indicate [40].*
7. *EMPLOYEE NAME: Provide the names of each employee in the order of last name, first name, and any other names after.*
8. *SS NUMBER (ROP): Indicate the last six digits of each employee ROP Social Security Number.*
9. *GROSS WAGES/SALARIES: Indicate the full amounts of wages/salaries paid to each employee.*
10. *TAX WITHHELD: Indicate the tax withheld. Six percent (6%) of the first \$8,000 earned and twelve percent (12%) for any amount earned after for each employee.*

*Subtotals section: This section is where totals for employees of the following are indicated.*

11. *EMPLOYEE COUNT: Indicate the total count for citizens, non-citizens, and skilled citizens\*.*
12. *GROSS WAGES/SALARIES: Indicate the total wages for citizens, non-citizens, and skilled citizens\*.*
13. *TAX WITHHELD: Indicate the total tax withheld for citizens, non-citizens, and skilled citizens\*.*
14. *TOTALS: Indicate the totals for employee counts, gross wages/salaries, and taxes withheld.*
15. *NUMBER OF DAYS LAPSED AFTER DUE DATE: Indicate the total amount of days **lapsed** after due date.*
16. *PENALTY: Indicate ten percent (10%) of tax due, multiplied with number of days lapsed, divided by thirty (30).*
17. *INTEREST: Indicate three percent (3%) of tax due, multiplied with number of days lapsed, divided by thirty (30).*
18. *TOTAL DUE AND PAYABLE: Indicate the sum of tax due, penalty, and interest.*

19. *DECLARATION section: After reading the declaration, print name, sign and date for person filing this tax form. Check mark appropriate status for person filing. If 'Duly Authorized Person' is checked, then must provide a copy of authorization for every instance an authorization is given.*

*\*Skilled Citizens are citizen employees who obtained Palau Community College vocational certificates.*

