



Wage & Salary Tax Refund

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How will wage and salary tax be refunded?

- 1) An employee may apply to the Director for a refund of salary and wages tax that has been incorrectly withheld. If satisfied that the amount was overpaid, the Director must grant the application within 30 days.
- (2) An employee that is a citizen of the Republic that has earned \$15,000 or less wages and salary in a year may apply to the Director for a refund of all wages and salary tax withheld under section 1101. The Director must, if satisfied with the application, refund the amount within 60 days of receiving the application.