



Bureau of Revenue and Taxation

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 URL: www.palau.gov.pw/brt

TAX-100

EMPLOYER / BUSINESS NAME & MAILING ADDRESS

WAGES & SALARY TAX WITHHELD

(PLEASE TYPE OR PRINT CLEARLY)

TIN:	BUSINESS ID:
Official E-mail: <i>(This email is the address registered for official communication with BRT)</i>	
DATE PAID:	DUE DATE:

EMPLOYER PAYROLL TYPE

1 <input type="checkbox"/> WEEKLY	2 <input type="checkbox"/> BI-WEEKLY	3 <input type="checkbox"/> SEMI-MONTHLY	4 <input type="checkbox"/> MONTHLY
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CIT CODE	EMPLOYEE NAME <i>(LAST NAME, FIRST, MIDDLE)</i>	SS NUMBER <i>(ROP)</i>	TOTAL HOURS PAID	GROSS WAGES / SALARIES	TAX WITHHELD

CONTINUATION SHEET ATTACHED YES *(mark if appropriate)*

SUBTOTALS	TYPE	EMPLOYEE COUNT	GROSS WAGES/SALARIES	TAX WITHHELD
	CITIZENS			
	NON-CITIZENS			

TOTAL DUE AND PAYABLE

Note: Penalties and interest may be payable if return is filed or paid after the due date.

DECLARATION:

I HEREBY DECLARE THAT ALL OF THE INFORMATION PROVIDED IN THIS RETURN INCLUDING ANY SUBMITTED ATTACHMENTS ARE TRUE AND CORRECT.

PRINT NAME _____ SIGNATURE _____ DATE _____

STATUS (CHECK APPROPRIATE BOX): Employer Duly Authorized Person

FOR OFFICIAL USE ONLY

Date Filed	Received & Verified By	Transmittal #

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. *TIN: Indicate the Tax Identification Number provided by the Bureau to the Employer.*
3. *BUSINESS ID: Indicate the identification number that was provided by the Bureau to the Employer.*
4. *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.*
5. *DUE DATE: Employers are given a grace period of **30 days** after DATE PAID to file this Tax-100 form, the 30th day is considered the due date.*
6. *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.

7. *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].*
8. *EMPLOYEE NAME: Provide the names of each employee in the order of last name, first name, and any other names after.*
9. *SS NUMBER (ROP): Indicate the last six digits of each employee ROP Social Security Number.*
10. *HOURS PAID: Input the total number of hours paid for each Employee for the pay period. Include all hours paid including any paid leave hours for the period.*
11. *GROSS WAGES/SALARIES: Indicate the full amounts of wages/salaries paid to each employee.*
12. *TAX WITHHELD: Indicate the tax withheld. Tax equates to six percent (6%) of the first \$8,000 earned, ten percent (10%) for earnings over \$8,000 up to \$40,000, and twelve percent (12%) for any amount earned after \$40,000 for each employee.*

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

13. *EMPLOYEE COUNT: Indicate the total count for citizens and non-citizens.*
14. *GROSS WAGES/SALARIES: Indicate the total wages for citizens, non-citizens and skilled citizens.*
15. *TAX WITHHELD: Indicate the total tax withheld for citizens and non-citizens.*
16. *TOTALS: Indicate the totals for employee counts, gross wages/salaries, and taxes withheld.*
17. *TOTAL DUE AND PAYABLE: Indicate the total tax withheld for citizens, non-citizens and skilled citizens which equates to the sum of tax due.*
18. *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.*

