



FS4

Final Salary (FSS) Payee Status Declaration

(The Department's Data Protection Policy and further instructions are at the back of this page)

SECTION 1 To be completed by the Payee and given to the Payer

Fill in Parts A and E and ONLY ONE of Parts B, C or D

A General Information											
ID Card/IT Reg. No. A1											
Spouse ID Card/IT No. A2											
Date of Marriage (if applicable)	d	d	m	m	y	y	y	y			
Surname											
First Name											
Address	House No.										
	Street										
	Locality										
Postcode											
Date of Birth A3	j	j	x	x	e	s	s				
Telephone No.											

B Main Source of Emolument Income											
(See notes overleaf and tick the correct box)											
"Single" rates of tax	B1										
"Married" rates of tax	B2										
"Parent" rates of tax	B3										
Overseas Employment rate of tax (15%)	B4										
Women returning to Employment	B5										
Highly Qualified Persons rate of tax (15%)	B6										

C Part-Time Employment (Qualifying)											
(Tick the correct box)											
Pensioner	C1										
Full-time student/apprentice	C2										
Employed full-time elsewhere	C3										
If employed full-time elsewhere, provide full-time employer's P.E. number											
Married, not employed full-time elsewhere having a spouse being a full-time employee or pensioner	C4										
NIL Tax Rate	Tick box C5 ONLY if your projected income from all sources for the year is expected to be below the taxable limits										
	Note: You may lose your right to benefit from the reduced rate of 15% if you tick this box incorrectly.	C5 <input type="checkbox"/>									
15% Tax Rate	Tick box C6 to instruct your employer to start deducting tax at 15%	C6 <input type="checkbox"/>									
Note: ONLY tick box C6 if you have previously completed another FS4 for the same part-time work and indicated a "NIL" tax deduction rate.	Effective Date										
	C7	d d m m y y y y									

D Other Emolument Income											
(Tick either box D2 or D3)											
Deduct at the prescribed rate (20%)	D1										
Deduct at a higher rate (You may indicate rate or leave blank and payer will calculate)	D2										
Deduct at a lower rate	D3										
<input type="checkbox"/> if pensioner or full-time student, indicate rate											
<input type="checkbox"/> if not a pensioner or full-time student, tick this box to request CIR's permission	D4										

E Payee's Declaration											
I, the undersigned, certify that the information given on this form is true and correct.											Date
											d d m m y y y y

SECTION 2 To be completed by the Payer

Fill in Parts A and E and ONLY ONE of Parts B, C or D

A General Information											
P.E. Number A4											
Business Name											
Business Address											
House No.											
Street											
Locality											
Postcode											
Telephone No.											

B FSS Main Tax Deduction											
(Tick the correct box)											
Use "single" rates if payee ticked B1	B7										
Use "married" rates if payee ticked B2	B8										
Use "parent" rates if payee ticked B3	B9										
Withhold 15% tax if payee ticked B4	B10										
Do not withhold tax if payee ticked B5	B11										
Withhold 15% tax if payee ticked B6	B12										

C FSS Part-Time Tax Deduction											
Effective Date for application of Part time rate											
C8	d	d	m	m	y	y	y	y			
Part time tax deduction rate											
(insert rate which is applicable)											
C9	<input type="checkbox"/>	0% tax rate									
C10	<input type="checkbox"/>	15% tax rate									

D FSS Other Emoluments Tax Deduction											
Tax deduction rate on other Emoluments											D5 <input type="checkbox"/> %
											(insert rate)

E Payer's Name and Signature											
Full name and position											
Signature											

PAYER'S COPY

This copy of the completed FS4 is to be retained by the payer