

Preliminary Release Notes

30 January 2024



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Features and Enhancements

API endpoint - leave | Last modified date

Ticket ID

60121

State

N/A

Description

'Last modified date' has been added to the employee leave adjustment and employee leave application end points.

By adding this, 3rd party integration layers can determine which transactions for a period are "new" from the last time the end point was called.

Calculation breakdown - enhancement

Ticket ID

59878

State

UAT complete

Description

On the calculation breakdown of an employee's payslip, the executed result line items will now be highlighted.

This will assist users during investigations to easily identify which line items were executed for the relevant employee without having to step through each line manually.

Formula Result

0

Income Base Result

```
var Current13th = (22815.70 + 0 + 0) / 12;  
var CompareValue  
if ((0 + 0) > (107.620000000000 + 14121.450000000000 + Current13th))  
{CompareValue = (107.620000000000 + 14121.450000000000 + Current13th);}  
else  
{CompareValue = (0 + 0);}  
var YTD = 14121.450000000000 + 107.620000000000;  
  
if(YTD < 0){  
YTD = 0;}  
var TotalYTD = Current13th + YTD;  
  
if (0 > 0)  
{YTD * -1;}  
else  
{  
    if ('Yes' == 'Yes' || 0 > 0)  
    {  
        (Current13th) - (CompareValue) - (((0 + 0) / 100) * (TotalYTD));  
    }  
    else  
    {0;}  
}
```

Legislation and Statutory Reports

Cameroon | Employee Exemptions

Ticket ID

60186

State

Active

Estimated Release Date

2024/02/05

Description

Three new employee statutory exemptions have been added to Cameroon.

The below new checkbox custom fields have been added to the employee Basic Profile screen:

- Exempt from PIT and CAC
- Exempt from CRTV
- Exempt from CNPS

How does it work?

- If the custom field *Exempt from PIT and CAC* is activated. Then 'Impôt sur le revenu (PIT)' and 'CAC IRPP' deduction components will not be calculated.
- If the custom field *Exempt from CRTV* is activated. Then 'CRTV' company contribution component will not be calculated.
- If the custom field *Exempt from CNPS* is activated. Then the below components will not be calculated:
 - Contribution CNPS employés - Pension (tax code: NSIFEE)
 - CNPS cotisation de l'employeur - Famille (tax code: NSIFERFAM)
 - CNPS cotisation de l'employeur - Pension (tax code: NSIFERPEN)
 - CNPS cotisation de l'employeur - Risque (tax code: NSIFERRISK)
 - CNPS revenu (NSIF) (With Bonus) (tax code: NSIFI)
 - CNPS Social Security Income Storage (tax code: NSIFISTRG)

Paymaster Impact:

- If any of the exemptions are activated in the middle of the tax year, the system will not reverse the previous YTD values.

- If any of the exemptions are activated in in the middle of the month (interims/weekly) then the previous MTD values will be reversed.
- If the CNPS exemption is activated, then the CNPS minimum income will not be applied.
- 'CAC IRPP' will now be rounded up.

Legislation:

PIT and CAC:

Persons exempt from tax:

- the head of mission diplomatic, consuls, officials of diplomatic missions, and consular of foreign nationality, who are holders of a diplomatic card issued by the Ministry of Relations External, but only in to the extent that the countries that these diplomatic missions and consular represent grant benefits similar to diplomatic agents and Cameroonian consular;
- staff members of international organizations of diplomatic status, but only to the extent that the Convention of Establishment or the Headquarters Agreement of these International organisations explicitly provides for this franchise;
- administrative staff and mission techniques diplomatic, consular posts, and international organizations from when it is established that they are subject to income tax in their country of origin;
- natural persons, exclusively for their activities subject to discharge tax (L'impôt Libérateur.)

CRTV:

The Radiodiffusion Télévision Camerounaise (CRTV) is a license fee intended to contribute to the development of the audiovisual activity

2 of Order No. 89/004 of 12 December 1989 Employees in the public, parapublic and private sector and natural or corporate bodies who pay the business license.

The following shall be exempt from the audiovisual communication tax:

- pensions and annuities;
- wages of household servants;
- wages of workers of individual agricultural or pastoral concerns.

CNPS:

Article 1 of the Law No.92-007 of 14 August 1992 on the Labour Code

A worker is as any person irrespective of their gender and nationality, who has undertaken to put their professional activity for remuneration under the direction and authority of a natural or legal person, public or private considered as an employer. This

includes permanent, seasonal, temporary, and occasional workers. Excluded from the scope of this law are the personnel governed by:

- the general status of the public service;
- the status of the judiciary;
- the general status of the military;
- the special status of national security;
- the special status of the prison administration;
- the special provisions applicable to administrative assistants

Ghana | Public Holiday Update – Calendar Year 2024

Ticket ID

59701

State

Closed

Estimated Release Date

2023/10/01

Description

Summary of Change:

- The Public Holiday Calendar for the 2024 year has been updated on Paymaster.

Paymaster Impact:

- Users are advised to review the employees' Leave Balances.
- [Click here](#) for the published dates.
- Users are advised to review the calendar as dates can be subject to change.
- Users now have the function to add their own public holidays during the year. Please refer to release note #50822 for more information.

Ivory Coast | 70 year old rebate flexibility

Ticket ID

60779

State

Active

Estimated Release Date

2024/02/05

Description

The below enhancement has been added to the tax calculation in Ivory Coast:

How does it work?

If the employee is 70 years and older AND the field 'Is this employee retired?' is activated on the employee's basic profile, then apply the 75% rebate, otherwise do not apply to the rebate.

Navigation to Basic Information> Basic Profile> Employee

Employee / Basic Information
Basic Profile

Employee Personal Contact Addresses Exemptions and Other

Details

Employee Number IVC24	Last Name LastName	First Name FirstName
Middle Name Middle Name	Initials N	Preferred Name Preferred name
Maiden Name Maiden Name	Title Mr	<input type="checkbox"/> Is this employee retired?

Paymaster Impact:

- Customer Action: None.
- Ensure the employee's age is correctly recorded on the system when activating the option 'Is this employee retired?'.

Legislation:

Included in the ITS reform, is an additional abatement (in addition to the family dependent abatement) which is an abatement of 75% if the employee is retired and over the age of 70 years.

In response to differing interpretations of 'retired' and the absence of a clear definition in the tax law, we are introducing flexibility in our system. When the 'retired' option is

activated, the additional 75% rebate will apply if the employee is over the age of 70 years. If the 'retired' option is not activated, the 75% rebate will not apply in cases where the employee is over the age of 70 years.

Ivory Coast | Public Holiday Update – Calendar Year 2024

Ticket ID

59706

State

Closed

Estimated Release Date

2023/10/01

Description

Summary of Change:

- The Public Holiday Calendar for the 2024 year has been updated on Paymaster.

Paymaster Impact:

- Users are advised to review the employees' Leave Balances.
- [Click here](#) for the published dates.
- Users are advised to review the calendar as dates can be subject to change.
- Users now have the function to add their own public holidays during the year. Please refer to release note #50822 for more information.

Namibia | Employee Compensation Breakdown Report

Ticket ID

55790

State

Active

Estimated Release Date

2024/01/29

Description

The following enhancements have been made to the below report in Namibia:

Report Name: Workmens Compensation Employee Breakdown report

Report Description: The report is to assist employers to reconcile to the Annual Employee Compensation (E.As) report.

Report Changes:

- The report name and description have been updated.
- Updated the inclusion rule to include all employees with MTD value on tax code GROSS greater than 0.00 and all employees who are attached to categories for Employee or Director.
- Update on the inclusion rule for Transfers, Terminations, and reinstatements in the tax year.
- Introduced the use of the *Workmens Compensation Income Uncapped* note component. Refer to the release note #55809 for more information.
- Cosmetic enhancements and updates on the report headings.

Paymaster Impact:

- Customer Action: None.
- Ensure that the employees are correctly linked to the correct category on the Employee Basic Profile.
- The report will not include employees who are not linked.

Namibia | Workmens Compensation Main report Enhancements

Ticket ID

55794

State

Active

Estimated Release Date

2024/02/05

Description

The following enhancements have been made to the Workmens Compensation (E.As) reports in Namibia

Report Name: Employee Return of earnings for Workmens Compensation fund

Report Description: Annual return of earnings for employee's compensation fund. Select from the drop-down menu the company's industry.

Report Changes:

- Amendments to the report name and description.
- Changes to the inclusion rule to include all employees with MTD Ta code GROSS > 0 AND Employees are attached to their categories for Employee or Director.
- Changes to the date formats to DD/MM/YYYY
- Updated tax code mapping and the introduction of using the Workmens Compensation Income Uncapped note component.
- The inclusion rule for transfers, terminations and reinstatement in the tax year has been changed to the following rules:

Terminations

- If the employee is terminated and reinstated resuming the record - then the employee will be counted once.
- If the employee is terminated and reinstated with a break - the employee records are split and counted as 2.

Transferred between frequencies:

- If the employee is transferred and not "terminated for statutory reporting" - then the employee records are consolidated and counted as 1.
- If the employee is transferred and is "terminated for statutory reporting" - then the employee records are split and counted as 2.

Paymaster Impact:

- Ensure that the employees are linked to their employment categories on the Employee Basic Profile.

Legislation:

Every employer who is liable for assessment shall submit by 31 March each year the E.As.7 or 7 form in respect of workmen not engaged in the agriculture sector or non agriculture sector.

The employer must report the annual wages paid to the employees between the 1st of March of the preceding year to the last day of February of the following year and submit the form manually to the Social Security Commission by the 31st of March each year.

Nigeria | Annual ITF Form 5A Report

Ticket ID

59254

State

Active

Estimated Release Date

2024/01/29

Description

A new NextGen report has been added to the Legislative Reports section for all entities in Nigeria:

Report Name: ITF Form 5A

Report Description: ITF Form 5A is an annual return that employers complete and submit before 1 April following the prior tax year.

Report Details:

- This annual report is used to submit details regarding contributions made towards the Industrial Training Fund.
- Employees who have year-to-date figures on the tax code ITF will be included in the report.

Paymaster Impact:

- Customer Action: None

Legislation:

The ITF form 5 is an annual return that employers complete and submit before 1 April following the tax year.

South Africa | New Take-On Validations for Medical Aid FB and MTC

Ticket ID

56045

State

Active

Estimated Release Date

2024/02/26

Description

New validation messages have been added on the financial take-on screen and the 'Take On Yearly Date Figures' bulk action in South Africa.

How does it work?

Medical Fringe Benefit:

- If there is a value on code 3810,

but there is no value on codes 4005 or 4474,

then return the error message: **Code 3810 is completed, then codes 4005 and 4474 must be completed.**

- If there is a value on codes 3810 and 4005,

but there is no value on code 4474,

then return the error message: **Codes 3810 and 4005 are completed, then code 4474 must be completed.**

- If there is a value on codes 3810 and 4474,

but there is no value on code 4005,

then return the error message: **Codes 3810 and 4474 are completed, then code 4005 must be completed.**

Medical Ta Credits (4116)

- If there is a value on code 4116,

but there is no value on code 4005 or the "Entitled Medical Aid Ta Credit" component

then return the error message: **Code 411 is completed, then code 4005 and "Entitled Medical Aid Ta Credit" must be completed.**

- If there is a value on code 411 and the "Entitled Medical Aid Ta Credit" component,

but there is no value on code 4005.

then return the error message: **Code 411 is completed, then code 4005 must be completed.**

- If there is a value on codes 411 and 4005,

but there is no value on the "Entitled Medical Aid Ta Credit" component.

then return the error message: **Code 411 is completed, then "Entitled Medical Aid Ta Credit" must be completed.**

Additional Medical Ta Credits (4120):

- If there is a value on code 4120,

but there is no value on code 411 or the "Entitled Additional Medical Expense Ta Credit" component,

then return the error message: **Code 4120 is completed, then code 411 and "Entitled Additional Medical Expense Ta Credit" must be completed.**

- If there is a value on code 4120 and the "Entitled Additional Medical Expense Ta Credit" component,

but there is no value on code 4116,

then return the error message: **Code 4120 is completed, then code 4116 must be**

completed.

- If there is a value on codes 4120 and 4116,

but there is no value on the "Entitled Additional Medical Expense Tax Credit" component,

then return the error message: **Code 4120 is completed, then "Entitled Additional Medical Expense Tax Credit" must be completed.**

Paymaster Impact:

- Customer Action: None.
- The validation messages have been added on the employee 'Tax On Year Tax Date Figures' screen and the 'Tax On Year Tax Date Figures' bulk action.

South Africa | UI-19 Total Hours enhancement

Ticket ID

60946

State

Testing

Estimated Release Date

2024/02/05

Description

An enhancement was made to *Column E (Total Hours Worked during Month)* on the UI-19 Report.

Report Name: UI-19 Report

Report Description: UIF declaration form issued to employees on termination of service (New engagements and changes are automatically declared electronically on a monthly basis)

Report Changes:

Going forward, *Column E (Total Hours Worked during Month)* will include all Overtime hours processed via Bulk Actions.

Paymaster Impact:

- Customer Action: None.

Zambia | Amendments to Components

Ticket ID

60510

State

Active

Estimated Release Date

2024/02/05

Description

[NOTE] All open runs will be recalculated. If customers would not like the payroll to be recalculated, then the runs should be closed.

Amendments have been made to the following components in Zambia.

Allowance Components:

- Severance pay or compensation for loss of office (Ta code: SEV)
- Severance pay or compensation for loss of office – Income Base (Ta code: SEV)

Deduction Component:

- NAPSA Employee (Ta code: NAPSAAEE)

Company Contribution Components:

- NAPSA Employer (Ta code: NAPSAAER)
- Skills Development Levy (SDL) Employer (Ta code: SDL)

Note Components:

- Gross Income (Ta code: GROSS)
- NAPSA Income (Ta code: NAPSAI)
- Skills Development Levy (SDL) Income (Ta code: SDLI)
- Taxable Income (Ta code: TAXI)

How does it work?

- Previously the components, 'Severance pay or compensation for loss of office' and 'Severance pay or compensation for loss of office – Income Base' have been sharing the tax code, NONTAX with non-taxable income.
- A new tax code, SEV has been created and allocated to these components.

- The tax code, NONTAX has been removed from the components, 'NAPSA Income', 'NAPSA Employee' and 'NAPSA Employer'.
- The tax code, SEV has been added to the components, 'Gross Income', 'NAPSA Income', 'NAPSA Employee', and 'NAPSA Employer'.
- Previously the components, 'Skills Development Levy (SDL) Income' and 'Skills Development Levy (SDL) Employer' referenced the severance pay components. This has been updated to refer to the tax code, SEV
- Tax codes that were no longer in use have been removed from the following:
 - 'Gross Income': FBOTHER, GRAT TERM, and TERMNTAX tax codes were removed.
 - 'Taxable Income': FBOTHER tax code was removed.
 - 'Skills Development Levy (SDL) Employer': GRAT tax code was removed.
 - 'Skills Development Levy (SDL) Income': GRAT tax code was removed.

Paymaster Impact:

- Customer Action: None.

Legislation:

The National Pension Scheme Authority (NAPSA) was established in February 2000 by the National Pension Scheme Act no. 40 of 1996 of the Laws of Zambia. The following constitute gross earnings for NAPSA purposes: basic salary leave pay commission, commuted days, severance pay Leave allowance, overtime, bonus, all allowances (house, transport, uniform, etc.), and gratuity.

Zambia | Amendments to Tax Statuses

Ticket ID

51684

State

Active

Estimated Release Date

2024/02/04

Description

[NOTE] The following enhancement might affect APIs and will be released on the weekend of the 4th of February.

This release note relates to development task 51684 and 60185.

The following tax statuses will no longer be available for selection:

- Foreign Diplomat [obsolete/do not use]
- Non-Resident Contractor [obsolete/do not use]

The following tax statuses have been added:

- Fixed Rate
- Part Time (Multiple) Employment

How does it work?

Ta Statuses: [obsolete/do not use]

- When adding an employee, the removed tax statuses will no longer be available to select. It will therefore be hidden on screen, when applying APIs and when uploading via bulk actions.
- Existing employees linked to these removed tax statuses, will display blank in the tax status field. However, the tax calculation and reports will still apply the tax status in the database. When the user updates the screen, they will need to select a new status from the available list.
- When accessing the information via APIs and bulk upload, the tax status of the employees linked to the removed tax statuses, will still display. However, when attempting to upload, an error will be returned, since the value does not exist.

Ta Status: Fixed Rate

- This tax status has been added to accommodate scenarios where an advised

- Selecting this tax status will prompt the user to specify a percentage or an amount.
- If a percentage is advised, it will be applied to the annualised regular income. If applicable, the disabled tax credit will be taken into consideration.
- If an amount is advised, it will be returned on the payslip as Pay As You Earn (PAYE)

Part Time (Multiple) Employment:

- Selecting this tax status will apply the highest marginal rate to the annualised regular income.
- If applicable, the disabled tax credit should not be taken into consideration. An employee on this tax status, should therefore not be linked to a disability in the field, Disability Type, on the Basic Profile Screen.

Paymaster Impact:

Tax Statuses: [obsolete/do not use]

- All tax statuses indicated as [obsolete/do not use] will still be supported during the upcoming tax year (1 January 2024 – 31 December 2024).
- These tax statuses will be made redundant from 1 January 2025.

New Tax Statuses

- If the average tax method is used and an employee's tax status is changed in the middle of the tax year, a tax recalculation will take place.
- If the newly selected tax status should be applicable from a specific date, terminate the employee record and add a new tax record.
- Should statutory contributions not be applicable to an employee, exemption note components may be activated on the employee's Recurring Payroll Components screen to prevent the statutory contribution from calculating.

Customer Action:

- Validate APIs if necessary.
- Existing employees linked to an [obsolete (do not use)] tax status should be converted to any of the available tax statuses preferably before processing payroll for February.

Legislation:

- Section 14 of the Income Tax Act describes a source-based system for the taxation of personal income. This means the same tax rates apply to Zambian and non-Zambian residents on personal income from a source within Zambia. Practice Note No. 2/98 introduced withholding taxes on non-resident contractors.

Withholding taxes are not considered a payroll item. This tax status will therefore be removed.

- Article 28 of the Income Tax Act grants fiscal privileges to Diplomats in accordance with international laws. Subsequently, they are exempt from paying employees' tax or contributing to social security. This tax status will therefore be removed.
- The Zambia Revenue Authority 2021 Employment Guide states that the term 'part-time' has a special meaning for PAY purposes. Where an employee obtains other employment, the second and any subsequent employments are considered 'part-time'. The significance of part-time employment is that tax is to be deducted at the highest individual marginal rate (37% for 2024).