FRCA

Payroll Specification Document Final v1.4

Document properties	Document Details
Document Title	Payroll Specification Document
Author	Fiji Revenue & Customs Authority
Restrictions	Commercial in Confidence
Creation Date	24/12/2014
Document Status	Final
Version	V1.4

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1) Overview

1.1 Introduction

FRCA electronic files submission service offers employers, tax agents and payroll bureaus a secure and convenient method of filing employer monthly Schedules.

This document provides the detailed specifications for the file format technical interface.

1.2 Caveat

Whilst every reasonable attempt has been made to ensure legislation has been correctly interpreted, this document is intended as a PAYE-File technical interface specification only.

We have included examples to assist you but these are not intended to be exhaustive and cover every possible factual situation that may occur.

Any updates to the final version of this specification will be posted on FRCA Website

Any developer queries regarding this specification can be directed to:

payenotifications@frca.org.fj

1.3 Change

As noted above, from time to time FRCA make changes to the Inland Revenue Systems for a variety of reasons including changes to legislation.

Where modifications are made to the FRCA PAYE File Format Environment or to FRCA Systems, they will only be made after payroll software developers have been given the opportunity to provide comment and feedback.

This feedback will be used to assess impact and payroll software developers' implementation schedule, and to help inform Inland Revenue's decision on what is an appropriate notice period for implementation of changes.

2) PAYE EMS File Submission

PAYE EMS file will be sent on monthly basis to FRCA. Submission method of the file will be through email and all files submission can be directed to:

payeems@frca.org.fj

Employer Monthly Schedule depicts, this schedule is filed monthly. The due dates for the EMS will be the last day of each month.

3) Current PAYE File Format

Current PAYE File Format will be utilised for Yearly Schedules Submitted by Employers. All schedules submitted will remain and maintain the current PAYE file format till the year end 2012. New PAYE File specification will only apply from 2013 and onwards.

4) New PAYE File Specification

The New PAYE file format will be divided into 3 parts which are the header, details and footer. The header will primarily contain details of the employer and PAYE file submission periods. Details will contain details of the individual employee and deductions and all other important information. Footer will contain details of the aggregate of all the deductions and other information.

PAYE File Format Specification

Header

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	H		Header Record
2	Summary Type	Alphanumeric	4	No	PAYE		PAYE = PAYE Summary
3	Summary Year	Numeric	4	No		YYYY	
4	Summary Month	Numeric	2	No		MM	
5	Employer Tin	Alphanumeric	9	No		999999 99	Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678
6	Employer Branch Number	Numeric	3	No		99	Branch Number Must be entered for PAYE Employers
7	Filler		101	No			101 Space
8	Filler	Numeric	1	No	0		

Details

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	D		Detail Record
2	Employee Tin	Alphanumeric	9	No			Tax Identification Number (TIN), Left padded by Zeros(0) eg 012345678
3	Employee FNPF Number	Alphanumeric	11	Yes			Employee FNPF number
4	Tax Code	Alphanumeric	1	No	P or S		Tax Codes either P or S
5	Employment Start	Numeric	8	No			Employment Start Date
6	Employment Finish	Numeric	8	No			Employment End Date
7	Filler		1	No			1 Space

8	Employment Income	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456
9	PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
10	Social Responsibility Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
11	Redundancy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
12	Lump Sum	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
13	Other PAYE	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
14	Total PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
15	Filler		1	No			1 Space
16	Filler		7	No			7 Spaces
17	Filler	Numeric	1	No	0		

Footer

	Field Name	Type	Length	Optional	Data	Format	Description
1	Indicator	Alphanumeric	1	No	T		Footer Record
2	Count Details	Numeric	7	No		9(7)	Left Padded by Zeros(0)
3	Total Employment Income	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be

							00000123456
4	PAYE Deducted	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
5	Total Social Responsibility Levy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
6	Total Redundancy	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
7	Total Lump Sum	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
8	Other PAYE	Numeric	11	Yes		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
9	Total PAYE	Numeric	11	No		9(11)	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461
10	Filler		39	No			39 Spaces
11	Filler	Numeric	1	No	0		

4.1) PAYE File Naming Convention

The notepad flat files have this naming system:

<TIN>-<Branch No>-<Summary Year>-<Summary Month>-<Sequence No>.txt

Example:

An employer with the following information:

- TIN = 123456789
- Branch= 099
- Summary Year = 2013
- Summary Month = 03
- *Sequence No= 1

Note: Sequence No for PAYE EMS File should be incremental starting from 1, 2, 3...etc.

Will have the expected these file name generated:

- **123456789-099-2013-03-1**

4.2) PAYE File Formulas & Explanation

Below is information of the specification of data values, calculation and important formulas.
Information below is guideline for required data format, calculation and values

Header

	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "H"
2	Summary Type	Summary Type will always the Data value "PAYE"
3	Summary Year	Summary Year is the Return year For the Assessment
4	Summary Month	Summary month is the Return month For the Assessment
5	Employer Tin	Valid Employer Tin
6	Employer Branch Number	Employer Branch Number should be valid and data value range of (001- 099)
7	Filler	101 Space
8	Filler	Filler will always have the Data value "0"

Details

	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "D"
2	Employee Tin	Valid Employee Tin
3	Employee FNPF Number	Employee FNPF number

4	Tax Code	Tax Codes either “P" which represents Primary employment or "S" which represents Secondary employment
5	Employment Start	Employment Start Date
6	Employment Finish	Employment End Date
7	Filler	1 Space
8	Employment Income	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456
9	PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457
10	Social Responsibility Levy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458
11	Redundancy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459
12	Lump Sum	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460
13	Other PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461.Contain the Aggregate of Redundancy and Lump Sum for Employee
14	Total PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461. Contain the Aggregate of PAYE and other PAYE for Employee
15	Filler	1 Space
16	Filler	7 Spaces
17	Filler	Filler will always have the Data value "0"

Footer

	Field Name	Formulas and Explanation
1	Indicator	Indicator will always have the Data value "T"
2	Count Details	Left Padded by Zeros (0). Contain the Aggregate number of Employee's Detail record
3	Total Employment Income	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123456.Contain the Aggregate of all employment income from Employee's Detail record
4	PAYE Deducted	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123457.Contain the Aggregate of all PAYE from Employee's Detail record
5	Total Social Responsibility Levy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123458.Contain the Aggregate of all Social Responsibility from Employee's Detail record
6	Total Redundancy	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123459.Contain the Aggregate of all Redundancy from Employee's Detail record

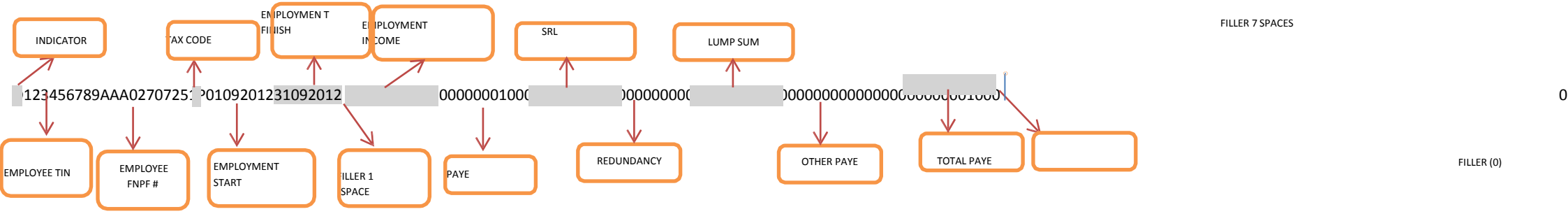
7	Total Lump Sum	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123460.Contain the Aggregate of all Lump Sum from Employee's Detail record
8	Other PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461.Contain the Aggregate of all Lump Sum and Redundancy from Employee's Detail record
10	Total PAYE	Left Padded by Zeros (0) & last 2 digits are cents eg 1234.56 will be 00000123461.Contain the Aggregate of all PAYE and Other PAYE from Employee's Detail record
11	Filler	39 Spaces
12	Filler	Filler will always have the Data value "0"

4.3) Sample PAYE File

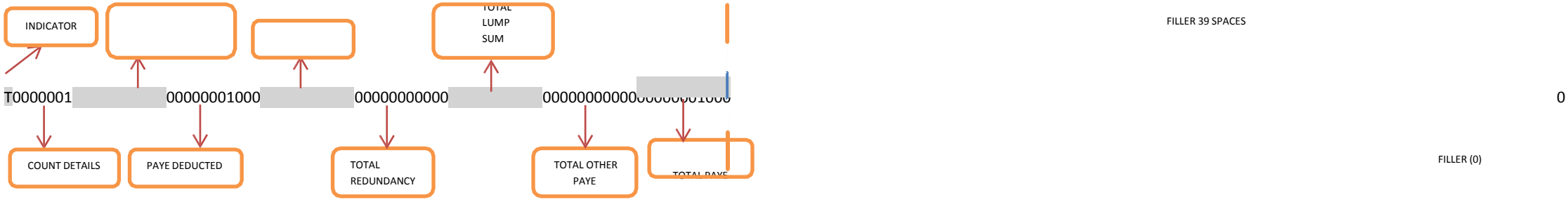
File Type: NOTEPAD (FIXED WIDTH)
File Format: HEADER, DETAIL & FOOTER

HEADER SAMPLE

DETAILS SAMPLE



FOOTER SAMPLE



Sample PAYE File

HPAYE201209123456789099 0
D123456789AAA02707251P0109201231092012 00000100000000000010000000000000000000000000000000000000000000000000000000000001000 0
F00000010000010000000000001000000000000000000000000000000000000000000000000000000000001000 0

5) PAYE Reconciliation Process

PAYE EMS files will be submitted on monthly basis to FRCA. This EMS files will be validated and uploaded in FRCA system. PAYE EMS Summary information will be reconciled with PAYE Payments as in Employer Remittance advice slip.

6) PAYE Amendments Process

Electronic Employer Monthly Schedule (EMS) Amendment File Specification

This section of the documents highlights the amendments to EMS Files send to FRCA. There will be no restriction to the number of EMS which can be sent to FRCA for the same period.

File Layout and Specification will remain same, which will comprise of the Header, Detail and Footer.

If any changes to the:

1. **Header**
   - **Update**- updating Incorrect information
2. **Details**
   - **Additional**-adding new Employee Record
   - **Update**- updating Incorrect information
   - **Deletion**- Deleting of Existing Employee Record
3. **Footer**
   - **Update**- updating Incorrect information

New Amendment EMS file will be generated which will comprise of the all the Data.

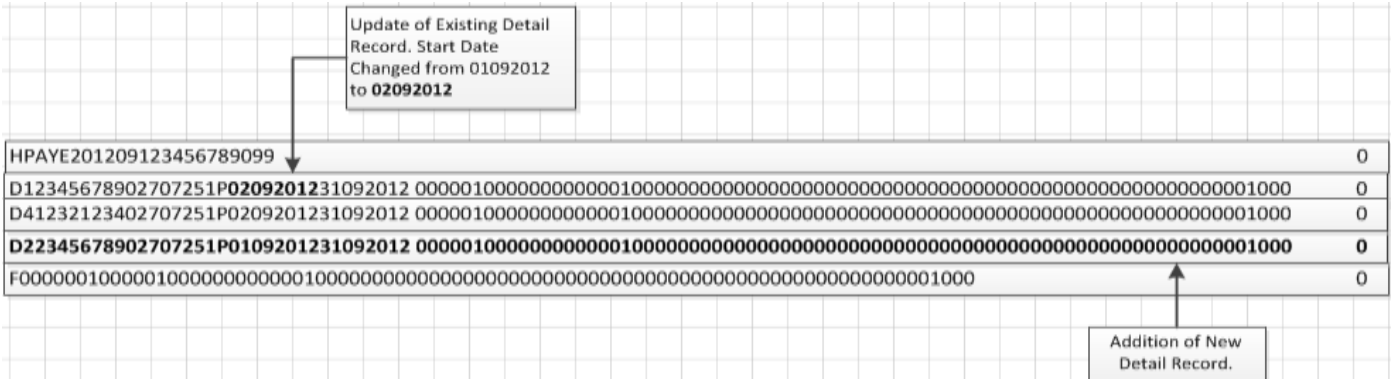
Hence for the below EMS File**(123456789-099-2012-09-1)** if the Detail Record Start Date is changed from **01092012 to 02092012** and **New Employee Detail Record** is Added then then the New Amendment EMS**(123456789-099-2012-09-2)**will be required.

EMS File Name: 123456789-099-2012-09-1

HPAYE201209123456789099	0
D123456789027072 51P0109201231092012 0000010000000000001000000000000000000000000000000000000000000000000000000000000001000	0
D412321234027072 51P0209201231092012 0000010000000000001000000000000000000000000000000000000000000000000000000000000001000	0
F0000001000001000000000000100000000000000000000000000000000000000000000000000000001000	0

Amendment EMS files will reflect all the additional, Updates, deletion in the Header, Detail and Footer. The Entire file will be generated which will also reflect the changes.

EMS File Name: 123456789-099-2012-09-2

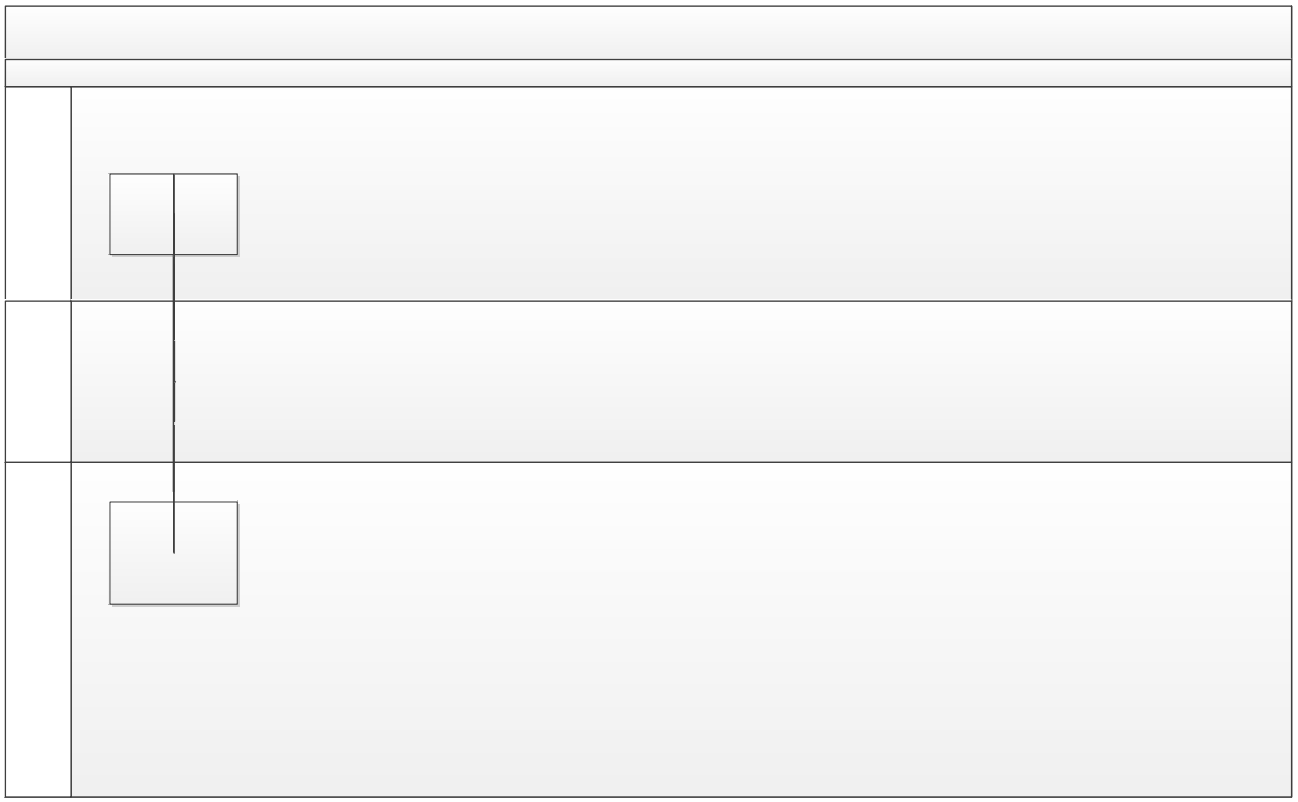


7) Payroll Accreditation

FRCA will provide all employer's and Payroll Software vendors with complete Payroll accreditation instruction guide. The guide will contain business case scenarios with information of employee's details and PAYE deductions. Employer for accreditation will be required to follow the instruction and generate PAYE EMS file and submit to FRCA.

FRCA will test PAYE EMS file and provide feedback. If the PAYE EMS files comply with FRCA accreditation requirements, Payroll Accreditation certificate will be issued. However if PAYE EMS files doesn't comply then FRCA will provide relevant feedback as to the issues found and request the Software Payroll Vendor to fix the issues.

Below is the overview and brief process flow of the entire Payroll Accreditation process:



Below are the test Cases for which you required to generate your Electronic EMS and sent to FRCA for PAYROLL accreditation testing purpose. Please follow the below instructions.

Instruction

1. File Naming Convention: Use Your Tin Number and the File Naming Convention Provided in the Specification
2. Email your EMS to : payrollcertification@frca.org.fj
3. Use the below information to generate your EMS Files.

Vendor Test Scenario 1- Employer Monthly Schedule (EMS)

Company Your Ltd (Insert your Company Tin), Branch Number is 099 had seven employees. Based on the following scenarios prepare the EMS for April, 2013 filed on 25th May, 2013 as though the employees were:

For scenarios 1, 2, 3 & 5 is a residence taxpayer in Fiji for tax purposes and scenario 4 & 6 is a non-residence in Fiji for tax purposes.

(1) Taxpayer A: 01-23456-0-9

- Started on 10/04/13
- FNPF 2107697 (UG697) : $1000
- Has not filed Tax Code Declaration as at 30th April, 2013
- Gross Wages for the month of April, 2013: $922

(2) Taxpayer B: 02-34567-0-8

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April,2013
- Tax Code Declaration : P
- Gross Wages for the month of April, 2013 :
  i. 15/04/2013 $730
  ii. 30/04/2013 $730
- Received Cash Benefits on the 18th of April, 2013: $500

(3) Taxpayer C: 03-12345-0-9

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April,2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
  i. 05/04/2013 $31,250
  ii. 12/04/2013 $35,000
  iii. 19/04/2013 $34,000
  iv. 26/04/2013 $24,750

(4) Taxpayer D: 03-12345-0-6

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
  i. 12/04/2013 $730
  ii. 26/04/2013 $730
- Received Cash Benefits for April,2013 :
  i. 12/04/2013 $250
  ii. 26/04/2013 $250
- Received Lump Sum on 26th April, 2013: $6500

(5) Taxpayer E: 03-12345-0-1

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: $1460
  i. 05/04/2013 $365
  ii. 12/04/2013 $365
  iii. 19/04/2013 $365
  iv. 26/04/2013 $365
- Received Cash Benefits for April, 2013:
  i. 05/04/2013 $125
  ii. 12/04/2013 $125
  iii. 19/04/2013 $125
  iv. 26/04/2013 $125
- Received Redundancy 0n 26th April, 2013: $16500

(6) Taxpayer F: 03-12345-0-5

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: $1460
  i. 05/04/2013 $325
  ii. 12/04/2013 $400
  iii. 19/04/2013 $400
  iv. 26/04/2013 $335

- Received Reimbursing Benefits on 12th April, 2013: $500
- Received Redundancy on 26th April, 2013: $16500
- Working Part Time at Company ABC (50-12345-0-6) and paid $400 on the 23rd of April, 2013.

Vendor Test Scenario 2- Amended Employer Monthly Schedule (EMS)

Note: This is Amended EMS. Data which is altered has being highlighted in red.

Company Your Ltd (Insert your Company Tin), Branch Number is 099 had seven employees. Based on the following scenarios prepare the EMS for April, 2013 filed on 25th May, 2013 as though the employees were:

For scenarios 1, 2, 3 & 5 is a residence taxpayer in Fiji for tax purposes and scenario 4, 6 & 7 is a non-residence in Fiji for tax purposes.

(1) Taxpayer A: 01-23456-0-9

- Started on 10/04/13
- FNPF 2107697 (UG697) : $1000
- Has not filed Tax Code Declaration as at 30th April, 2013
- Gross Wages for the month of April, 2013: $922

(2) Taxpayer B: 02-34567-0-8

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April,2013
- Tax Code Declaration : P
- Gross Wages for the month of April, 2013 :
  - **i. 15/04/2013 $830**
  - ii. 30/04/2013 $730
- Received Cash Benefits on the 18th of April, 2013: $400

(3) Taxpayer C: 03-12345-0-9

- Started on 01/04/13
- Has filed Tax Code Declaration as at 30th April,2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
  - v. 05/04/2013 $31,250
  - vi. 12/04/2013 $35,000
  - vii. 19/04/2013 $34,000
  - viii. 26/04/2013 $24,750

(4) Taxpayer D: 03-12345-0-6

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th April, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013:
  - iii. 12/04/2013 $730
  - iv. 26/04/2013 $730
- Received Cash Benefits for April,2013 :
  - iii. 12/04/2013 $250
  - iv. 26/04/2013 $250

- Received Lump Sum on 26th April, 2013: $6500

(5) Taxpayer E: 03-12345-0-1

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: $1460

v.	05/04/2013	$365
vi.	12/04/2013	$365
vii.	19/04/2013	$365
viii.	26/04/2013	$365

- Received Cash Benefits for April, 2013:

v.	05/04/2013	$125
vi.	12/04/2013	$125
vii.	19/04/2013	$125
viii.	26/04/2013	$125

- Received Redundancy 0n 26th April, 2013: $16500

(6) Taxpayer F: 03-12345-0-5

- Started on 10/04/13
- Has filed Tax Code Declaration as at 30th March, 2013
- Tax Code Declaration: P
- Gross Wages for the month of April, 2013: $1460

v.	05/04/2013	$325
vi.	12/04/2013	$400
vii.	19/04/2013	$400
viii.	26/04/2013	$335

- Received Reimbursing Benefits on 12th April, 2013: $500
- Received Redundancy on 26th April, 2013: $16500
- Working Part Time at Company ABC (50-12345-0-6) and paid $400 on the 23rd of April, 2013.

(7) Taxpayer G: 03-12345-0-8

- **Started on 01/04/13**
- **Has filed Tax Code Declaration as at 4th April,2013**
- **Tax Code Declaration: P**
- **Gross Wages for the month of April, 2013:**

ix.	**05/04/2013**	**$30,250**
x.	**12/04/2013**	**$35,000**
xi.	**19/04/2013**	**$34,000**
xii.	**26/04/2013**	**$25,750**

- **Received Cash Benefits on the 19th of April, 2013: $500**
- **Received Cash Benefits on the 19th of April, 2013: $500**

Any queries for Payroll Accreditation instruction guide can be directed to:

payrollcertification@frca.org.fj

8) Appendix

Below is summary of the changes update in the documents from the last payroll specification version. All this changes have being update in the documents.

8.1) Change Log -PAYE File Format Specification

1. **Header-** No major changes made to any of the fields however the fillers spaces length has changed.
2. **Details-** Provision for any allowance will be removed. The following fields in the PAYE file will be removed:

   Removal for the PAYE File-

   1. Spouse Tin
   2. Dependable Child Allowance
   3. Dependable Child Tin

3. **Footer-** Provision for Total Dependable Child allowance will be removed and Fillers spaces length has changed. The following fields in the PAYE file will be removed:

   Removal for the PAYE File-

   1. Total Dependable Child Allowance

8.2) Change Log- PAYE File Naming Convention

The notepad flat files have this naming convention. Instead on the month initial first for the files, Now Summary Year will be first followed by the Summary Month:

<TIN>-<Branch No>-<Summary Year>-<Summary Month>-<Sequence No>.txt

8.3) Change Log- PAYE Amendment Process

Electronic Employer Monthly Schedule (EMS) amendment file specification was not provided in the 2 initial release of the specification. The specification remains the same however the amendment file will be overwrite existing data and reflecting all changes.

8.4) Change Log- Payroll Accreditation

Payroll accreditation test scenarios are updated. 2 scenarios is added for which the Vendors will be required to submit EMS's for Accreditation.

8.5) Change Log- Common Question and Reponses

Below are some common question and response by FRCA PAYE team in regards to PAYE as Final Tax. Some of the question relates to PAYE Processing and Electronic EMS. This can be used as reference guide for your queries.

Questions(Payroll Vendors)	Response(FRCA)
Are the Lump Sum and Redundancy values (fields 12 and 13) on the new EMS report a tax value?	Yes. Just like any other values in the EMS files.

In terms of negative values – do we include negative employment income, PAYE, Lump Sum etc on the EMS export file?	No Negative Values in the files. Please can enlighten how you intent to generate this negative values as to Date we haven‟t received any negative values from any vendors and EMS files Submission
If we do include negative values, what format do we report the negative numbers in?	
· If we don‟t include negative values, do we adjust the values to zero?	
What is the definition for „Employment Income‟	Refer to documents sent earlier
If the FNPF number is not supplied for the employee, should this space in field 4 on the EMS be filled with zeroes?	This optional field as per the specs. If no values you **may** fill it with Zeros
Will there be a new Employee Declaration Form (IRS458) to be able to capture the Child TINs and also capture Tax Codes?	Refer to documents sent earlier
The “Employment Income” on the EMS – is this the gross payments made to the employee before or after deductions?	Gross before deductions
Do we display an End Date on the new EMS report as 00000000 if there is no end date specified?	Please note this required field and Employee is Employed **should** have an Valid Business End Date.
Just want to confirm that the FNPF number on the new EMS (field 4) has padding of the number to the left with zeroes? (eg: 1234567 becomes 01234567)	Yes. Correct Should Be left Padded with Zero‟s.
We would suggest that the Summary Month and Summary Year fields are swapped in the filename. This would ensure that the exported files are listed in the client‟s folder in calendar date order.	This is already highlighted by your team and as mentioned we will make some changes to the file naming convention in the Final Specs.
What are the calculations for Extra Pay Tax in Fiji for Residents and non-residents and Tax Codes?	Follow normal PAYE tax tables
What are the calculations for Redundancy Tax in Fiji for Residents and non-residents and Tax Codes?	Follow normal PAYE tax table
The Secondary tax code was not mentioned in the Budget , we assume it‟s still in, at a flat rate of 20%?	Yes

The now the child rebates are no longer available, is it being removed from the EMS? If so when can we get a new spec?	Yes
Just confirming the following calculation for Extra pay is the same for residences and non-residences.For example, a resident who is a weekly paid employee and earns 26,000 a year and then gets a $10,000 bonus (26,000 + 10,000 = 36,000), 36,000 puts him in the %18 bracket, so the $10,000 bonus is tax at 18%.If the bonus put him over the $270,000 bracket the SRT would also be calculated on the Bonus.	Yes
What are the valid rebate deductions now all the Rebate allowance have gone?	Non rebate