



Swaziland Revenue Authority

DOMESTIC TAXES DEPARTMENT

STAMP

PAYE 03

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Application for Tax Deduction Directive - Terminal Benefits

A. PARTICULARS OF EMPLOYER

Employer Name

Postal Address

Tax Year TIN Email

B. PARTICULARS OF EMPLOYEE

Full Name

Graded Tax Number

Personal Identity No.

Employment Commencement Date

Reasons for Termination

C. TYPES OF LUMP-SUM PAYMENTS

	E	c		E	c
Leave			Ex Gratia		
Notice Pay			Severance Pay		
Bonus			Long Service		
Gratuity			Any Other Payment		

D. DETERMINATION OF SEVERANCE ALLOWANCE - Years qualifying for Severance Allowance

D1 Employment Commencement Date D4 Number of Completed Years

D2 Employment Termination Date D5 Less 1 Year

D3 Total Period Employed (Years) D6 Severance Allowance Qualifying Years

(Months)

E. COMPUTATION OF SEVERANCE ALLOWANCE

	Days	E1
Number of days employed per week	5	21.67
	5½	23.83
	6	26.00
	Other	

Mark the number of days employed per week. The corresponding number in Column E1 will be used in the computation of daily wages. **Number of days multiplied by 52 weeks divided by 12 months = average working days per month.** See E3 below

E2 Monthly Salary	E		
E3 Daily Wage	E		E2/E1 (corresponding)
E4 Qualifying Days	E		10 x D6
E5 Severance Allowance Payable	E		E3 x E4

F. CERTIFIED TO THE BEST OF MY KNOWLEDGE AND BELIEF

Full Name

Designation

Signature

Date