



# Samoa Payroll Guide

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## Welcome to SmoothPay Payroll for Samoa

SmoothPay goPayroll provides built-in localisation (tax, ACC, superannuation and leave rules).

Employees in Samoa are provided minimum employment conditions by the *Labour and Employment Act* which provides for basic leave entitlements, rest periods, hours of work etc.

This guide covers some of these issues in the Samoa edition of SmoothPay Payroll, and is intended as a general guide on how to proceed in each of the identified situations.

**This guide is not a substitute for correct legal advice.** If in any doubt regarding your legal obligations, you should consult a *Labour Officer* or your legal adviser.

*SmoothPay is designed to permanently record your pay input entries for subsequent retrieval and reporting. If used correctly, it will provide you with all the requirements for leave recording and reporting, overtime, allowances history, leave accruals, ACC, SNPF superannuation etc.*

Extra localisation, such as specialised reporting requirements, or implementation of rules we may not know about, can be requested by contacting the SmoothPay helpdesk.

## Annual Leave (Holiday pay)

The minimum prescribed entitlement is 10 days off for each year of service.

Therefore, each employee's annual leave should be established as Annual Days with the annual accrual (e.g. 10 or more) set as required. Any balance owed from their previous annual accruals should be set in *Staff..Leave..History* by adding a transaction containing the bring-on balance.

SmoothPay will automatically calculate the leave balance to-date (meaning you don't need to set up accrual per pay period).

You may cap the employee's accrual to 10 days, meaning any leave not consumed before the next anniversary is forfeit.

## Sick Leave

The minimum prescribed entitlement is 10 days per year.

Therefore, each employee's sick leave should be established as Annual Days with the annual accrual set as required. Any balance owed from their previous annual accruals should be set in *Staff..Leave..History* by adding a transaction containing the bring-on balance.

## Leave balances on payslips

For each type of leave (*Codes..Leave*) you have the option of showing the leave balance on the employee's payslip.

## Payslips

SmoothPay provides for printing of individual payslips using the *Payslip* tool in the toolbar, or in bulk from *Pay Reports*. Another option available is email payslips - also available in bulk from the *Pay Reports* screen.

These disclose all the required information to the employee.

## Leave Records

A series of reports is available from SmoothPay which, when combined, provide full details of leave taken, leave accruals and employee information:

- Employee detail printout, shows all required employee details including next of kin
- Individual leave reports show details of leave accruals, adjustments, leave taken
- Summary and detail reports are also provided that show leave entitlements and balances

Leave comments may also be edited to provide a complete history/reason for leave and adjustments.

**TIP:** You can right-click the employee's name and select *Leave Balances* for a quick view of their current status.

## Bank Accounts and Direct Credit files

SmoothPay provides support for direct credit files to be produced in **ANZ** and **BSP** formats (*other formats available if specifications are provided*).

Regardless of the type of bank system you have selected, a spreadsheet called WAGES.XLS containing all direct credit information is automatically created in the SmoothPay folder to cater for those banks that have not provided official file specifications (*just copy and paste to appropriate sheets for each bank*).

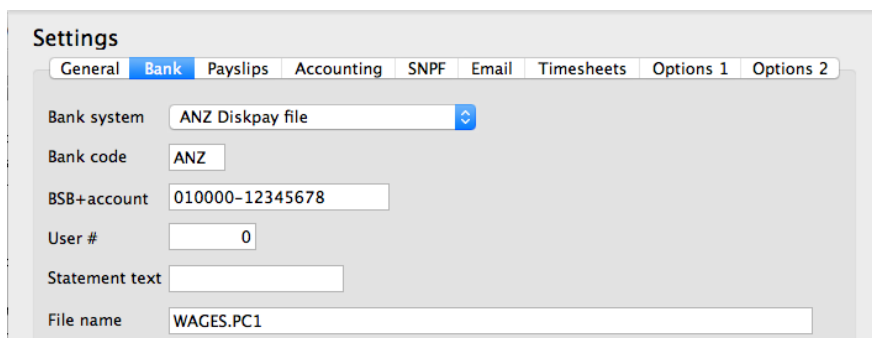
### Bank account numbers are made up of:

- 2-digits identifying the bank and 4 digits identifying the branch (we call this the BSB):
  - **BSP users should enter bank (BSB) as follows:**
    - BSP 039001
    - NBS 040000
    - SCB 050000
    - ANZ 090000
  - **ANZ users should enter bank (BSB) as follows:**
    - ANZ 010000
    - BSP 020000
    - NBS 030000
    - SCB 040000
- the BSB is followed by a dash (automatic) and the account number

**Remember**, the first 2 digits represent the bank, followed by 4 zeros as the branch placeholder, followed by the account number (up to 8 digits). You don't need to precede the account number with any zeros (though if you do it won't matter).

**If account numbers are not entered in the correct format then the direct credit file will probably be rejected by the bank or won't work correctly.**

**The Company bank account** is entered in *Configure..Bank*:



The screenshot shows a 'Settings' dialog box with a 'Bank' tab selected. The 'Bank system' dropdown is set to 'ANZ Diskpay file'. The 'Bank code' text box contains 'ANZ'. The 'BSB+account' text box contains '010000-12345678'. The 'User #' text box contains '0'. The 'Statement text' text box is empty. The 'File name' text box contains 'WAGES.PC1'.

In this example, the employer's bank is 01 (ANZ), 4 zeros as placeholder for the branch, and up to 8 digits for the account number.

The filename **MUST** be up to 8 characters followed by an extension of PC1 (e.g. WAGES.PC1 is a valid filename for ANZ Diskpay).

If a pathname is not specified, then the file will be created in your SmoothPay program folder when the pay is processed (*e.g. during step 3 of the pay process*).

**Employee bank account/s** are entered in each employee's *Bank* tab (*same formatting rules apply*).

**TIP:** An employee can have as many bank accounts as required and each account can be set as an amount per pay, a percentage of pay, balance of net pay etc, providing full flexibility.

## Superannuation (SNPF)

SmoothPay provides for automatic calculation of both the employee's and employer's contributions and also generates correctly formatted SNPF schedules for individual pay periods as well as monthly.

Default superannuation percentages are established in *Configure..SNPF*:

and each employee you add will inherit these as their default values.

**NOTE:** Superannuation in Samoa is usually based on all taxable earnings. There is an option on all time, leave and allowance codes to include for superannuation or not.

## SNPF Reporting

SmoothPay automatically generates a file in your Files page called SNPF\_yyyy-mm-dd.xlsx every time you run a Monthly Schedule (*Reports..Tax..Monthly*)

If you prefer to submit your return each pay period then use *Reports..Super..Schedule (batch)* after each payrun.

Then, just send the completed schedule to SNPF for processing.

SAMOA NATIONAL PROVIDENT FUND							
<b>Employer Details</b>							
EMPLOYER NUMBER	1234						
EMPLOYER NAME	Widgets Samoa Ltd						
EMAIL/ADDRESS	test@test.com						
TELEPHONE	123333						
ZONE							
<b>Contribution Schedule</b> v1.0							
Period Start	17/08/2017						
Period End	30/08/2017						
Schedule Frequency	Fortnightly						
Payments Total	238.56						
<b>CONTRIBUTIONS FOR PAY PERIOD ENDING</b>							
NPF #	EMPLOYEE NAME	TRANSACTION TYPE	30Aug17		2		
			Employee	Employer	Employee	Employer	
999888	Gardner, Matt	Compulsory	49.28	49.28	-	-	
<b>TOTAL COMPULSORY</b>			<b>49.28</b>	<b>49.28</b>	-	-	
<b>Loan Repayments</b>							
123456789	Gardner, Matt	Investment	100.00		-		
999888	Gardner, Matt	SL	40.00		-		
<b>TOTAL LOAN REPAYMENTS</b>			<b>140.00</b>		-		

Example SNPF Return

## NPF Loans, Short term loans, Voluntary contributions, and Investment loans

These are set up initially in *Codes..Agencies* and the category is set to the appropriate SNPF type (e.g. an education loan must be set as NPF Investment category):

The screenshot shows the SmoothPay Gold Payroll interface. The title bar indicates 'SAMPLE COMPANY, period ending 08-Sep-2017, pay day 13-Sep-2017'. The 'Current records' list on the left includes 'NPF Housing loan', 'NPF Normal Loan', 'NPF STL', 'NPF Voluntary (other)', 'NPF Voluntary (self)', 'SLAC', and 'SNPF'. The 'NPF Housing loan' record is selected, and its details are shown on the right. The 'Category' field is highlighted with a red box and set to 'NPF Investment Loan'. Other fields include 'Title' (NPF Housing loan), 'Payee' (SNPF), 'Phone', 'Email', 'Holding A/c' (Deductions Holding), and 'Calculation' (Amount per pay period). A 'Payment' button labeled 'Payee account details' is visible at the bottom.

Example of Agencies set up for NPF Loans etc

The agency code is then added to the **employee's recurring Payments** tab:

The screenshot shows the 'Payments' tab in the SmoothPay Gold Payroll software. The 'Agency' field is set to 'NPF Voluntary (self)'. The 'Rate/Amount' is 15.000000, 'Particulars' is 1255, and 'Priority' is Compulsory. The 'Calculation' is 'Amount per pay period'. There are checkboxes for 'Reducing balance?' and 'Inactive'. The 'Original balance' and 'Balance owing' are both 0.00. The 'Reference' field is 5678.

In the case of an **Investment loan** you must enter the loan code in the Particulars field so that NPF can identify which loan is being paid.

The Reference field is also useful if you're using the automatically produced payments.xls spreadsheet for payment schedules each pay period.

For Voluntary -other, the Particulars must identify the other party in the particulars field (the other party's SNPF number).

## Savings and Loans

SmoothPay provides a built-in Savings and Loans module that lets you easily establish and manage:

- loans and a repayment rate,
- savings with an optional target and the ability to borrow against savings or even to overdraw savings
- print statements and balance reports at any time
- show account balances on the employee's payslip

For more information, please refer to the ***Savings and Loans Guide*** available on our website.

*Please note this facility is not available in goPayroll online.*



## ACC

An ACC levy of 1% is collected from wages (*and matched by employers*).

The code must be set up as shown below (*if you installed from the Samoa localised version it will already exist, unless it has since been changed, deactivated or deleted*):

Current records

ACC  
SLAC  
SNPF

Title: ACC

Payee: (name and address): Accident Compensation Corporation  
Level 5 ACC House  
P.O Box 3700  
Apia

Phone: 23100  Inactive

Email:

Category: ACC

Holding A/c: Deductions Holding

Calculation: Earnings x Rate

Employer expense?

Payment:

55

**NOTE:** The **Category** must be **ACC** so that SmoothPay can automatically add the deduction to new staff when they are added and identify ACC for your monthly tax reporting schedules. The **Calculation method** must be *Earnings x Rate*

Fine tune the deduction code so that it operates on all (*usually*) taxable time, leave and allowance codes:

ACC is calculated on \$...

Back pay  
 Bonus  
 Call-out Duty  
 Contract payment  
 Laundry  
 Net pay advance  
 Retirement  
 Stand-by Duty  
 Travel  
 Double time  
 Ordinary time  
 Overtime  
 Annual Leave  
 Bereavement  
 Public holiday (not worked)  
 Sick Leave  
 Time in lieu

## Tax reporting

Use *Reports..Tax..P4* to produce the P4.xlsx file which this caters for any pay cycle (*weekly, fortnightly or monthly*).

goPayroll produces it's own P4 instead of the official MfR version:

- MfR's P4 doesn't provide enough columns for weekly pay periods
- there's no mandate to force employers to use fortnightly pay cycles
- it also lacks the ACB and NPF tabs which some find useful

NOTE: There is also a comprehensive "monthly.xls" generated that combines a lot of the usual monthly reporting data into a single spreadsheet - however this has been deprecated in favour of the newer *SNPF and P4 schedules* as they contain all the information required for MfR, SNPF and ACC.

## Feedback

*We're always keen to do better!*

*Any and all feedback is appreciated and if you feel we could include better examples, provide more explanation, provide references to additional information, make a process easier to use, or you spot something that isn't working the way it's supposed to - please let us know.*