



TRAINING TAX aka FIJI NATIONAL TRAINING LEVY



Employer Obligations

Do you know that all employers are mandated to pay the statutory training tax (also known as the Fiji National Training Levy) to the Fiji National University at the prescribed time (every six months).

How much do you pay on Training Tax aka Fiji National Training Levy? One percent (1%) of Total Gross Emoluments which includes director's fees, expatriates, officers re-appointed, allowances, permanent, casual, part time, cash benefit and contract employees.

When are payments due?

- January – June period payment is due in September of the same year
- July – December period payment is due in March the following year

How to make payments?

You can make payments through the following modes:

(i) Bank

Bank Name: **Bank of South Pacific**
 Account Name: **FNU-NTPC Levy**
 Account Number: **8303712**
 Narration: (IMPORTANT - please ensure that you use either your **company name** or the **FNU Levy ID number**).

(ii) M-Paisa

Bill name – FNU Levy and Grants Payment

Benefits

- Savings on workers' compensation insurance premium. Please refer to the Accident Compensation Act 2017 and supporting ACCF Employment and School Regulations. For more information email at accfclaim@veritas.com.fj or call on **3235990/ 7009002**.
- Acquiring FNU Compliance Letter. A mandatory requirement from ACCF when submitting claims for workplace injuries and deaths and applying for tenders. For more information contact the FNU Levy & Grants Department on email EveryoneLevy@fnu.ac.fj or call on **3394000 (ext. 2122)** or **9918078**.
- Employees have access to registered Private General Practitioners for free medical outpatient services, Private Dental Practitioners Scheme, Private Medical Laboratories Scheme. Refer to the Fijian Government website for more information: <https://bit.ly/MedicalLaboratoryOpeningHours>
<https://bit.ly/DentalPractitionerOpeningHours>
<https://bit.ly/GPOpeningHours>
- Training grant under Grants Scheme 5. For more information, contact the FNU Levy & Grants Department at email methoda@fnu.ac.fj or call on **3394000 (ext:2121)** or **9708025**.
- 150% tax deduction is provided to employers for cost of employee training through accredited trainers and accredited training providers. Refer to <https://www.frsc.org.fj/wp-content/uploads/2019/06/Talk-Tax-Article-ETS.pdf>

How is the Training Tax aka Fiji National Training Levy Distributed?

TRAINING (Knowledge & Skills)

