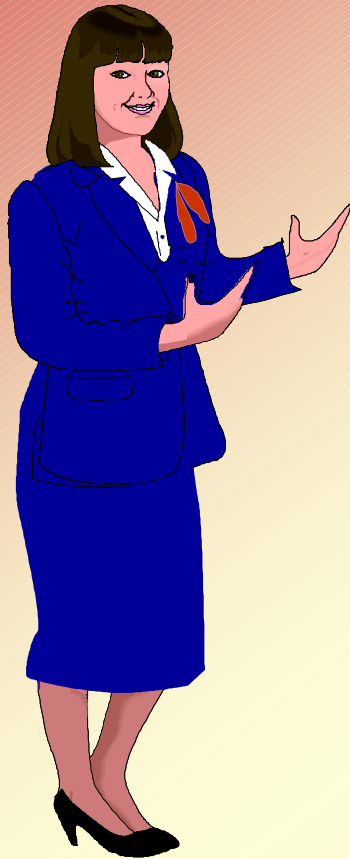




Employer's Guide

Completing the NI 184



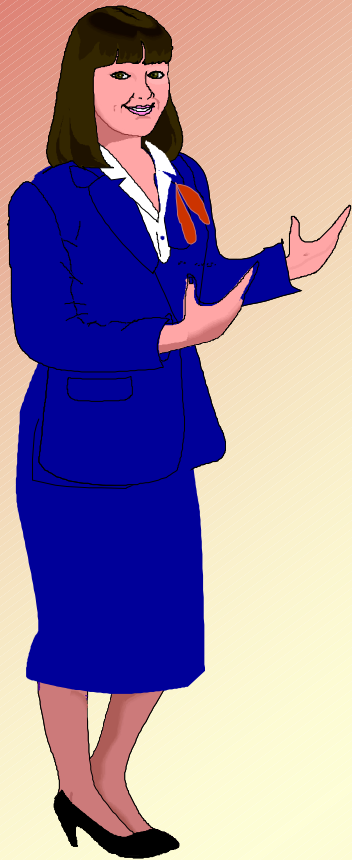
Good Day Employers

I am your Forms Assistant.

I am going to guide you through
the process of completing the
NI 184 and NI 187 forms.

The NI 184 Form

[illegible]



The NI 184 Form

The NI 184 form is used to record the contribution information for your employees and paid/unpaid apprentices.

Every time you submit National Insurance contributions, you must ensure that all relevant forms are accurately completed.





Remember!

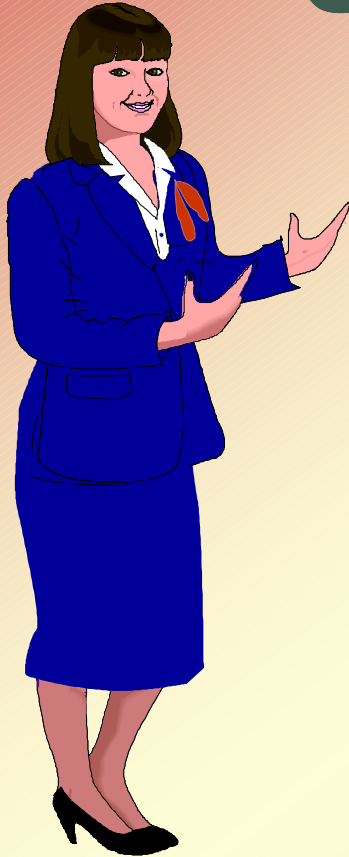
The NI 184 form for any month must be submitted by the last day of the month and not later than the 15th day of the following month.

There is a penalty of \$1000 for late or non submission of forms, and an additional \$20 for each day thereafter.

There is also a penalty up to \$1000 for incomplete or inaccurately completed forms.



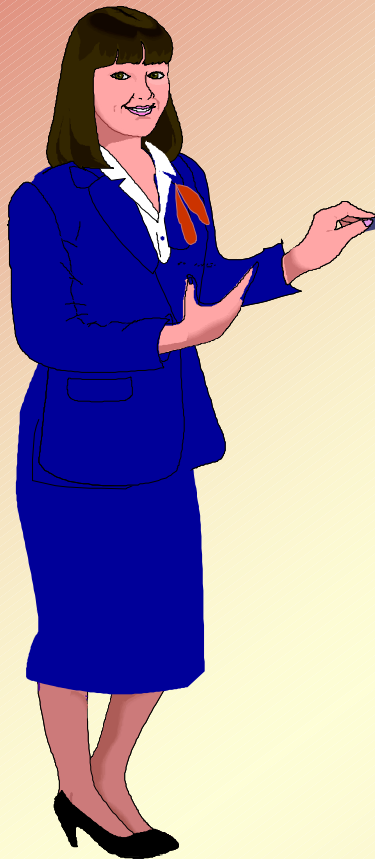
Recording Contribution Information



This information is required:

- to maintain proper records
- to prove your compliance with employer responsibilities
- to allow your employees' claims to be processed quickly

Filling out the NI 184 Form



**THE NI 184
STATEMENT**

EMPLOYER'S
TRADE NAME: _____

ADDRESS: _____

CONTRIBUTION
PERIOD FROM:

--	--	--	--	--	--	--

 YYYY MM DD To

--	--	--	--	--	--	--

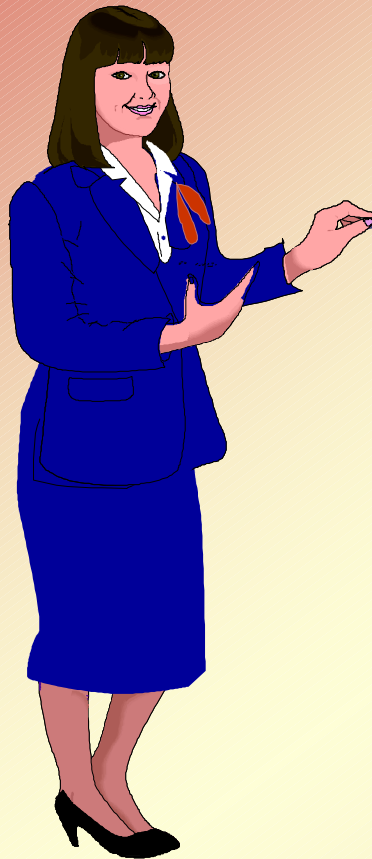
 YYYY MM DD

EMPLOYERS TRADE NAME:

Insert your full company name as registered with the Registrar of Companies. eg. Sam and Joe's Eatery

Remember... Different companies may carry similar names such as 'Yorks & Sons' and 'York's Co. Ltd'.

Filling out the NI 184 Form



**THE NATIONAL
STATEMENT**

EMPLOYER'S
TRADE NAME: _____

ADDRESS: _____

CONTRIBUTION
PERIOD FROM:

--	--	--	--

 YYYY

--	--

 MM

--	--

 DD To

--	--	--	--

 YYYY

--	--

 MM

--	--

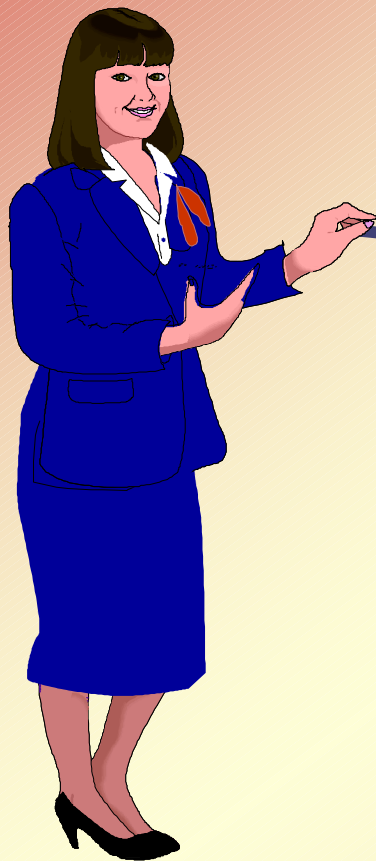
 DD

ADDRESS:

Always insert the business address where pay records are prepared and kept.

Where each branch of the organisation has a registration number, use the address of the branch, not your company's head office.

Filling out the NI 184 Form



**THE NATIONAL
STATEMENT**

EMPLOYER'S
TRADE NAME: _____

ADDRESS: _____

CONTRIBUTION
PERIOD FROM:

--	--	--	--	--	--

 YYYY MM DD To

--	--	--	--	--	--

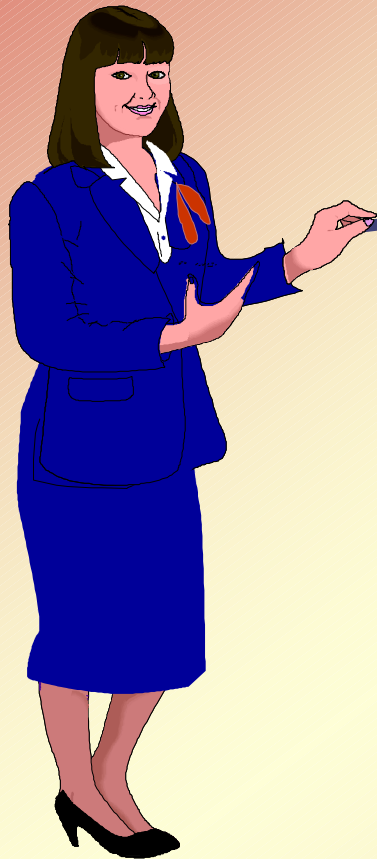
 YYYY MM DD

CONTRIBUTION PERIOD:

The Contribution Period 'from date and to date' should not exceed one month for any pay period. (weekly, fortnightly or monthly)

This will help to ensure that you do not make any over-payments on a penalty that may be due.

Filling out the NI 184 Form



**NATIONAL INSURANCE BOARD
STATEMENT OF CONTRIBUTIONS PAID/DUE**

NI 184

EMPLOYER'S REGISTRATION NUMBER:

LOCAL OFFICE CODE:

TELEPHONE NO:

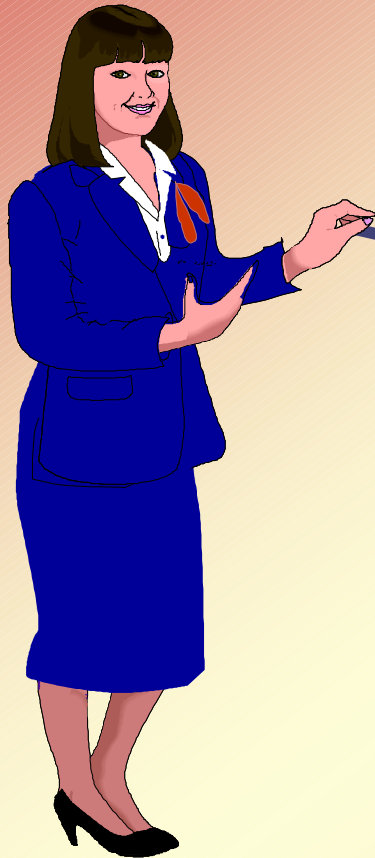
No. of Weeks in Period

EMPLOYER'S REGISTRATION NUMBER:
This number is used to help identify which employer is submitting contributions.



The Way Service Should Be

Filling out the NI 184 Form



**NATIONAL INSURANCE BOARD
STATEMENT OF CONTRIBUTIONS PAID/DUE**

NI 184

EMPLOYER'S REGISTRATION NUMBER:

LOCAL OFFICE CODE:

TELEPHONE NO:

No. of Weeks in Period

NUMBER OF WEEKS IN PERIOD:

Insert the number of weeks in the contribution period for which contributions are being paid.

Filling out the NI 184 Form

NATIONAL INSURANCE BOARD
STATEMENT OF CONTRIBUTIONS PAID/DUE **NI 184**

EMPLOYER'S REGISTRATION NUMBER:

LOCAL OFFICE CODE:

TELEPHONE NO: -

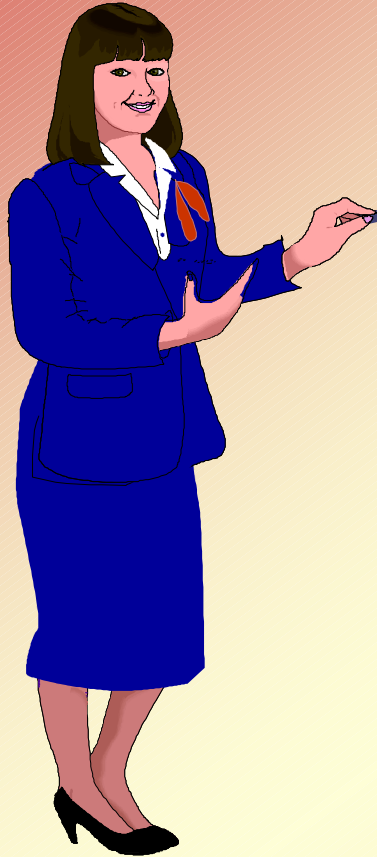
No. of Weeks in Period

TELEPHONE NUMBER:

Write the phone number at which the person who completed the form can be contacted.



Filling out the NI 184 Form



1. NATIONAL INSURANCE NUMBER									2. NAME OF EMPLOYED PERSON OR UNPAID APPRENTICE		3. DATE OF BIRTH			4. DATE EMPLOYED - LAST DATE WORKED		
									(SURNAME	FIRST NAME)	YYYY	MM	DD	YYYY	MM	DD

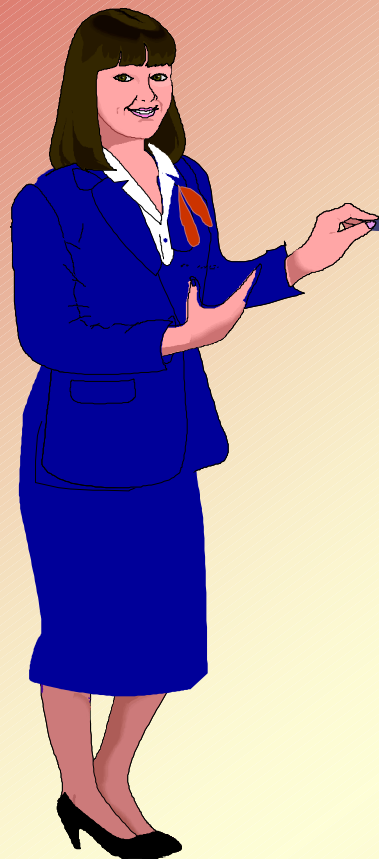
1. NATIONAL INSURANCE NUMBER:

Insert the correct NI number for each employee and paid/unpaid apprentice. This is required for the correct assignment of contributions.

Where the NI number is not known, immediately apply for registration of the employee. *(See note 2 at the bottom of the form)*

Remember an NI number consists of 9 digits. The first and third digits should be no greater than 1.

Filling out the NI 184 Form



1. NATIONAL INSURANCE NUMBER	2. NAME OF EMPLOYED PERSON OR UNPAID APPRENTICE	3. DATE OF BIRTH			4. - DATE EMPLOYED - LAST DATE WORKED			
	(SURNAME	FIRST NAME)	YYYY	MM	DD	YYYY	MM	DD

2. NAME OF EMPLOYED PERSON OR UNPAID APPRENTICE:

Always spell out the surname and first name of your employees and paid/unpaid apprentices.

Never use initials or part of a name. Inserting both the full surname and first name will ensure that contributions are accurately assigned.

Filling out the NI 184 Form

1. NATIONAL INSURANCE NUMBER	2. NAME OF EMPLOYED PERSON OR UNPAID APPRENTICE (SURNAME FIRST NAME)	3. DATE OF BIRTH			4. - DATE EMPLOYED - LAST DATE WORKED		
		YYYY	MM	DD	YYYY	MM	DD



3. DATE OF BIRTH:

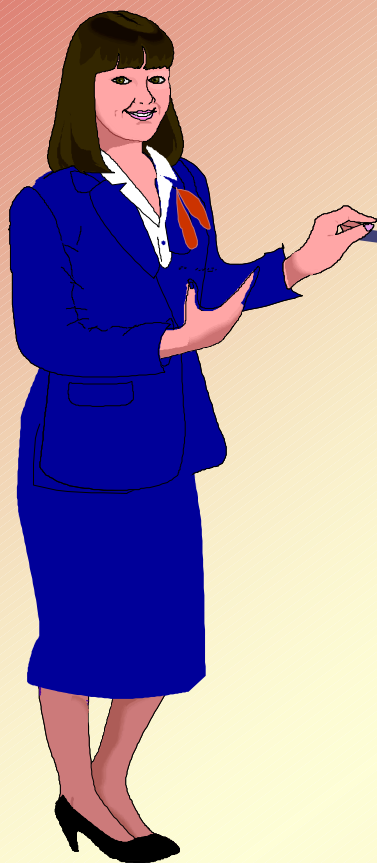
Insert the date of birth for new employees and paid/unpaid apprentices, whether or not they are registered with the National Insurance Board. You only use a Date of Birth in the **First Month** that they are employed. It tells us that they are new Employees.

A stylized illustration of a woman with shoulder-length brown hair and bangs, smiling. She is wearing a bright blue suit jacket over a white collared shirt, with a large orange and yellow abstract brooch pinned to her left lapel. She is also wearing a matching blue skirt and black high-heeled shoes. Her hands are raised in a gesturing motion, palms facing each other. The background is a solid light yellow.

Insert the date on which only new employees and paid/unpaid apprentices were employed, whether or not they are registered with the National Insurance Board.

Always put the 'last date worked' for all employees and paid/unpaid apprentices whose services have been terminated. That tells us that they should no longer be linked to your company and that we should not be receiving any further contributions from you on their behalf

Filling out the NI 184 Form



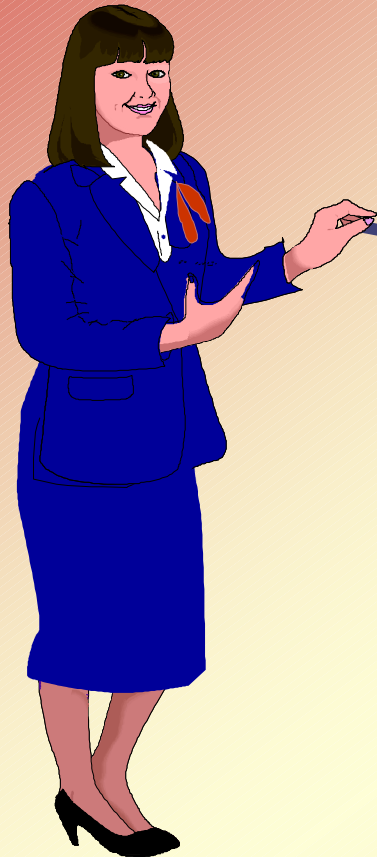
5. SALARY FOR PERIOD \$	6. VALUE OF CONTRIBUTION DUE WEEKLY					7. TOTAL VALUE OF CONTRIBUTIONS b/f \$	
	WK1 \$	WK2 \$	WK3 \$	WK4 \$	WK5 \$		

5. SALARY FOR PERIOD:

Indicate the **total salary** for the pay period (weekly, fortnightly or monthly) even if the total value does not match the weekly contributions due.

Where issues of confidentiality may arise, employers may submit this form in a sealed envelope or on diskette.

Filling out the NI 184 Form



5. SALARY FOR PERIOD \$	6. VALUE OF CONTRIBUTION DUE WEEKLY					7. TOTAL VALUE OF CONTRIBUTIONS b/f \$
	WK1 \$	WK2 \$	WK3 \$	WK4 \$	WK5 \$	

6. VALUE OF CONTRIBUTION DUE WEEKLY:

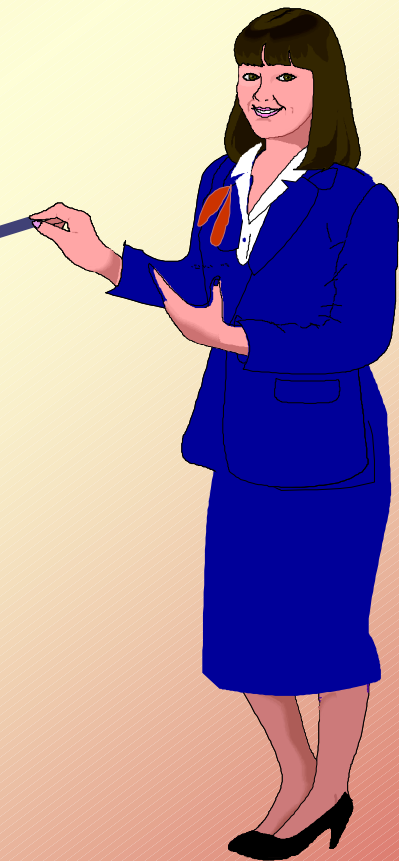
Always insert the value of the total contribution (employee 1/3 and employer 2/3), being submitted for each week in the contribution period, since income may fluctuate from week to week.

Filling out the NI 184 Form

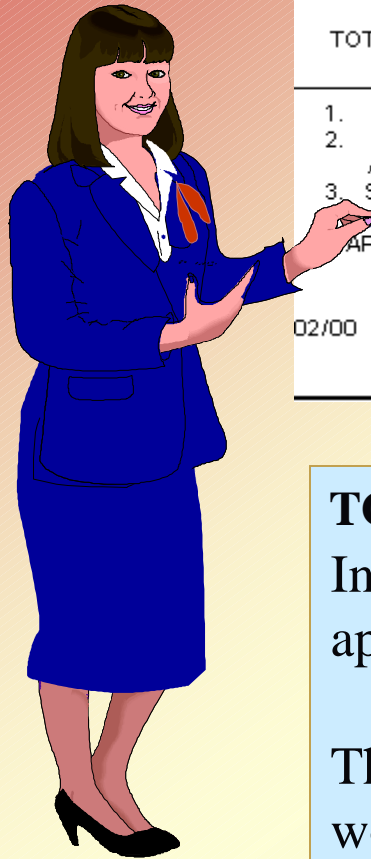
5. SALARY FOR PERIOD \$	6. VALUE OF CONTRIBUTION DUE WEEKLY					7. TOTAL VALUE OF CONTRIBUTIONS b/f \$	
	WK1 \$	WK2 \$	WK3 \$	WK4 \$	WK5 \$		

7. TOTAL VALUE OF CONTRIBUTIONS:

Always insert the total value. It helps to ensure that the correct sums are being paid, especially where remuneration fluctuates from week to week.



Filling out the NI 184 Form



TOTAL NO. OF EMPLOYEES		
<p>1. The correct National Insurance Number for each employed person must be shown in column 1. It is an offence not to do so.</p> <p>2. Where new employees are hired in this contribution period add particulars - N.I. number (if known), date of birth, and date employed. Attach completed NI 4 if National Insurance number is not known. For employees separated in this period state last date worked.</p> <p>3. Salary information must be included in column 5 for each employee.</p> <p>WARNING! THE LAW NOW IMPOSES A PENALTY FOR THE LATE SUBMISSION OF THIS INFORMATION AND FOR INCORRECT OR INCOMPLETE INFORMATION.</p>		
02/00	PREPARED BY (NAME)	

TOTAL NO. OF EMPLOYEES:

Insert the total number of employees and paid/unpaid apprentices for whom contributions are being submitted.

This will help to ensure that you have reported on your full work force.

Filling out the NI 184 Form

TOTAL NO. OF EMPLOYEES		
------------------------	--	--

1. The correct National Insurance Number for each employed person must be shown in column 1. It is an offence not to do so.
2. Where new employees are hired in this contribution period particulars - N.I. number (if known), date of birth, and date employed. Attach completed NI 4 if National Insurance number is not known. For employees separated in this period state last date worked.
3. Salary information must be included in column 5 for each employee.

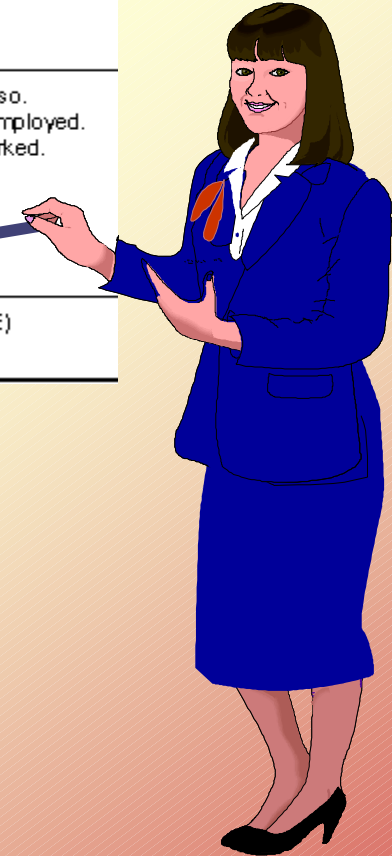
WARNING! THE LAW NOW IMPOSES A PENALTY FOR THE LATE SUBMISSION OF THIS INFORMATION AND FOR INCORRECT OR INCOMPLETE INFORMATION.

02/00

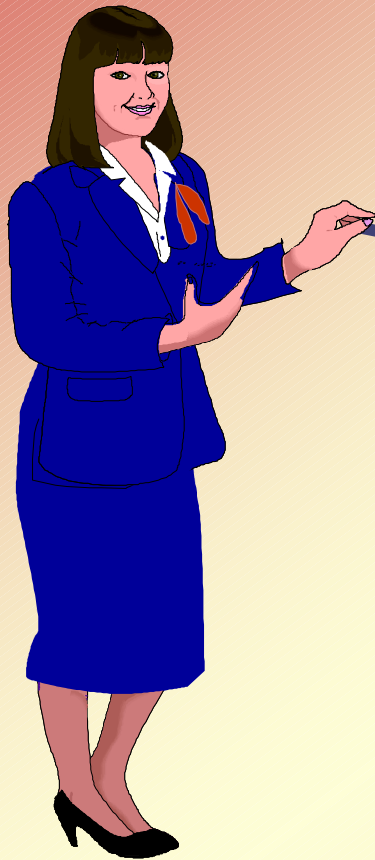
PREPARED BY (NAME) _____

PREPARED BY NAME:

Write the name of the person who completed the form.



Filling out the NI 184 Form



TOTAL VALUE OF CONTRIBUTIONS		\$																
<p>4. Record value of contribution per week in column 6. 5. Submit this form with your payment and completed NI 187 by the last working day of the month reported on. 6. No contributions are due when Sickness, Maternity, Employment Injury or Invalidity Benefits are payable. The Board will accept this information on diskette.</p>																		
_____ SIGNATURE		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="4">YYYY</td><td colspan="2">MM</td><td colspan="2">DD</td></tr></table>									YYYY				MM		DD	
YYYY				MM		DD												

SIGNATURE OF EMPLOYER:

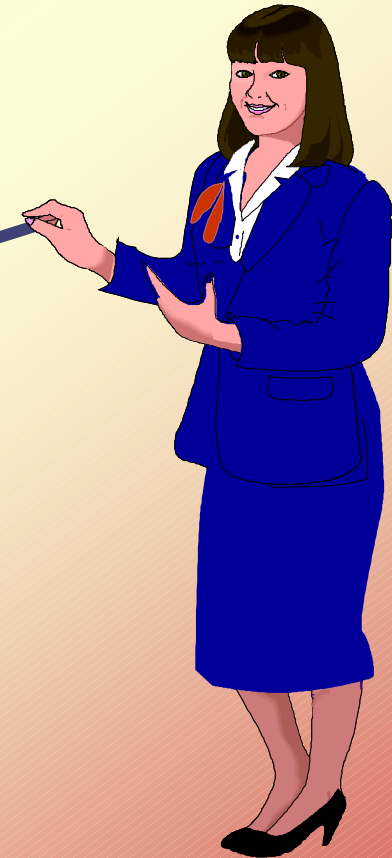
Remember to sign the form and affix company stamp before submission.

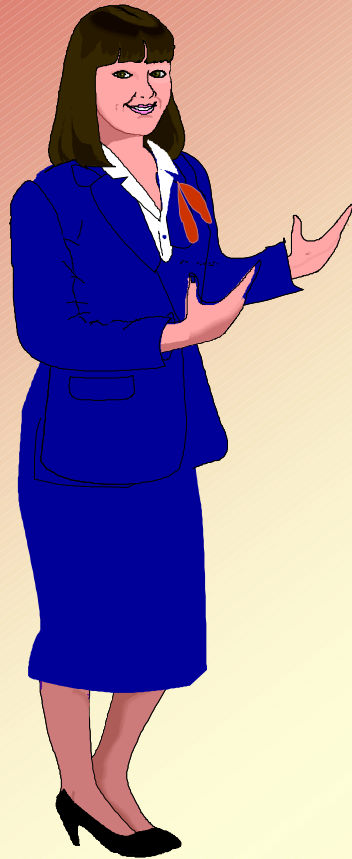
Filling out the NI 184 Form

TOTAL VALUE OF CONTRIBUTIONS		\$																
<p>4. Record value of contribution per week in column 6. 5. Submit this form with your payment and completed NI 187 by the last working day of the month reported on. 6. No contributions are due when Sickness, Maternity, Employment Injury or Invalidity Benefits are payable. 7. The Board will accept this information on diskette.</p>																		
_____ SIGNATURE		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td colspan="4">YYYY</td><td colspan="2">MM</td><td colspan="2">DD</td></tr></table>									YYYY				MM		DD	
YYYY				MM		DD												

DATE:

And finally, don't forget to insert the date on which the form was completed.





*Now that we have covered
filling out the NI 184 form,
let's take a look at the
NI 187 form.*





Employer's Guide

Completing the NI 187

THE NATIONAL INSURANCE BOARD		NB 187																																				
STATEMENT OF NATIONAL INSURANCE CONTRIBUTIONS DUE IN ARREARS																																						
Instructions: 1. Please complete this form in duplicate. 2. A separate form must be completed for each pay period not exceeding one (1) month.																																						
WARNING: SUBMISSION OF FALSE OR MISLEADING INFORMATION IS AN OFFENSE PUNISHABLE BY LAW																																						
<div style="display: flex; justify-content: space-between;"> <div style="width: 70%;"> <h3 style="margin: 0;">SECTION "A" - EMPLOYER INFORMATION</h3> <p>EMPLOYER'S TRADE NAME: _____</p> <p>ADDRESS: _____</p> <p>TELEPHONE NO: _____</p> <p>CONTRIBUTIONS DUE FOR PAY PERIOD (NOT EXCEEDING ONE MONTH)</p> <p>NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD: _____</p> <p>NO. OF EMPLOYEES WHO LEFT THIS PERIOD: _____</p> <p>NO. OF EMPLOYEES WHO STARTED THIS PERIOD: _____</p> <p>NO. OF EMPLOYEES AT END OF THIS PERIOD: _____</p> </div> <div style="width: 25%; text-align: center;"> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> FOR OFFICIAL USE I.O. CODE <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </div> <p>EMPLOYER REG. NO.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>NO. OF EMPLOYEES BEING PAID FOR</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>TOTAL NO. OF CONTRIBUTIONS PAID THIS PERIOD</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> </div> </div>																																						
<div style="display: flex;"> <div style="width: 50%;"> <h3 style="margin: 0;">SECTION "B" - VALUE OF CONTRIBUTIONS PAYABLE</h3> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;"></th> <th style="width: 15%; text-align: center;">A</th> <th style="width: 15%; text-align: center;">B</th> </tr> </thead> <tbody> <tr><td>Re BALANCE B/F</td><td></td><td></td></tr> <tr><td>Re CONTRIBUTIONS DUE THIS PERIOD</td><td></td><td></td></tr> <tr><td>Re PENALTY IF Applicable</td><td></td><td></td></tr> <tr><td>Re INTEREST IF Applicable</td><td></td><td></td></tr> <tr><td>Re TOTAL AMOUNT DUE (a + b + c + d)</td><td></td><td></td></tr> <tr><td>Re AMOUNT PAID</td><td></td><td></td></tr> <tr><td>Re BALANCE C/F</td><td></td><td></td></tr> </tbody> </table> </div> <div style="width: 50%;"> <h3 style="margin: 0;">SECTION "C" - METHOD OF PAYMENT</h3> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">TO HOW PAID</th> <th colspan="2" style="width: 40%;">TOTAL AMOUNT</th> </tr> </thead> <tbody> <tr> <td>CASH <small>(Please indicate over/short)</small></td> <td style="width: 20%; text-align: center;">\$</td> <td style="width: 20%; text-align: center;">¢</td> </tr> <tr> <td>CHEQUE <small>(Please indicate over/short)</small></td> <td></td> <td></td> </tr> <tr> <td>TOTAL</td> <td></td> <td></td> </tr> </tbody> </table> </div> </div>				A	B	Re BALANCE B/F			Re CONTRIBUTIONS DUE THIS PERIOD			Re PENALTY IF Applicable			Re INTEREST IF Applicable			Re TOTAL AMOUNT DUE (a + b + c + d)			Re AMOUNT PAID			Re BALANCE C/F			TO HOW PAID	TOTAL AMOUNT		CASH <small>(Please indicate over/short)</small>	\$	¢	CHEQUE <small>(Please indicate over/short)</small>			TOTAL		
	A	B																																				
Re BALANCE B/F																																						
Re CONTRIBUTIONS DUE THIS PERIOD																																						
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TO HOW PAID	TOTAL AMOUNT																																					
CASH <small>(Please indicate over/short)</small>	\$	¢																																				
CHEQUE <small>(Please indicate over/short)</small>																																						
TOTAL																																						
<h3 style="margin: 0;">SECTION "D" - CERTIFICATE OF DECLARANT</h3> <p>I solemnly and sincerely declare that the information given above is a correct reflection of my employee population and National Insurance obligations.</p> <p>NAME: _____</p> <p>SIGNATURE: _____</p> <p>POSITION: _____</p> <p>DATE: _____</p> <p style="text-align: right;">COMPLIANT STAMP (If any)</p>																																						
<h3 style="margin: 0;">SECTION "E" - FOR OFFICIAL USE</h3> <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> IN TBX RECEIVED </div> <div> <input type="checkbox"/> SINGLETTE RECEIVED </div> </div> <p>AMOUNT RECEIVED \$ _____ RECEIPT NO. _____ SIGNATURE OF CASHIER _____</p>																																						



The NI 187 Form

The NI 187 form is used together with the NI 184 form or diskette to record the contribution information for your employees and paid/unpaid apprentices.

Remember there is a penalty for non submission of forms, and incomplete or inaccurately completed forms.



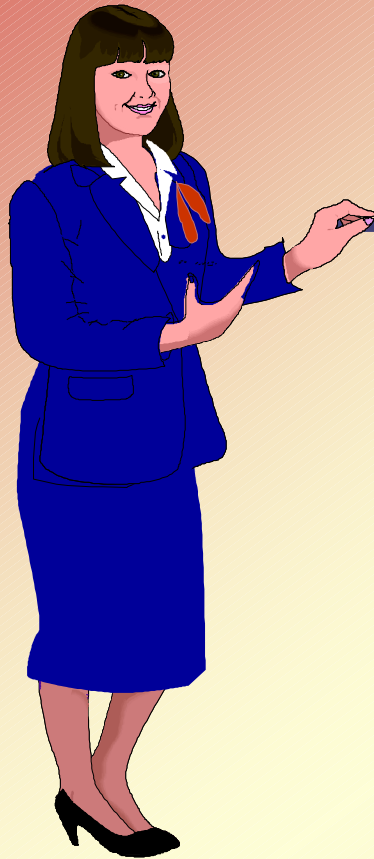
Important Points to Remember

Information submitted on the NI 184 form/diskette and the NI 187 form must be consistent. Pay particular attention to pay period dates.

Use one NI 187 for each type of pay period (weekly, monthly or fortnightly), especially where two or more types are applicable to the same calendar month.

The month in which the fortnight ends is the month in which contributions are due.

Filling out the NI 187 Form



SECTION "A" - EMPLOYER INFORMATION

EMPLOYER'S TRADE NAME: _____

ADDRESS: _____

TELEPHONE NO:

EMPLOYER'S TRADE NAME, ADDRESS AND TELEPHONE NO.

These should have the same information as stated on the NI 184 form.

Filling out the NI 187 Form

CONTRIBUTIONS DUE FOR PAY PERIOD (NOT EXCEEDING ONE MONTH)		TO	
NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD <input type="text"/>		NO. OF EMPLOYEES BEING PAID FOR <input type="text"/>	
NO. OF EMPLOYEES WHO LEFT THIS PERIOD <input type="text"/>		TOTAL NO. OF CONTRIBUTIONS PAID THIS PERIOD <input type="text"/>	
NO. OF EMPLOYEES WHO STARTED THIS PERIOD <input type="text"/>			
NO. OF EMPLOYEES AT END OF THIS PERIOD <input type="text"/>			

CONTRIBUTIONS DUE FOR:

You must ensure that the contribution period from date and to date are the same as stated on the accompanying NI 184 form.

There should be no overlapping periods – that means only one calendar month per form.



Filling out the NI 187 Form

CONTRIBUTIONS DUE FOR PAY PERIOD (NOT EXCEEDING ONE MONTH)		TO	
YYYY MM DD		YYYY MM DD	
1	NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD	NO. OF EMPLOYEES BEING PAID FOR	
2	NO. OF EMPLOYEES WHO LEFT THIS PERIOD	TOTAL NO. OF CONTRIBUTIONS PAID THIS PERIOD	
3	NO. OF EMPLOYEES WHO STARTED THIS PERIOD		
4	NO. OF EMPLOYEES AT END OF THIS PERIOD		

1. NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD:

This should be taken from the NI 184 submitted for the last pay period.

2. NO. OF EMPLOYEES WHO LEFT THIS PERIOD:

Indicate how many people left your employment in the current pay period. If no one left, put zero or nil.



Filling out the NI 187 Form

CONTRIBUTIONS DUE FOR PAY PERIOD (NOT EXCEEDING ONE MONTH)

1 NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD

2 NO. OF EMPLOYEES WHO LEFT THIS PERIOD

3 NO. OF EMPLOYEES WHO STARTED THIS PERIOD

4 NO. OF EMPLOYEES AT END OF THIS PERIOD

TO

NO. OF EMPLOYEES BEING PAID FOR

TOTAL NO. OF CONTRIBUTIONS PAID THIS PERIOD

3. NO. OF EMPLOYEES WHO STARTED THIS PERIOD:

Indicate how many people joined your employment in the current pay period. If no one joined, put zero or nil.

4. NO. OF EMPLOYEES AT THE END OF THIS PERIOD:

Subtract 'no. of employees at end of previous period' then add this figure to the 'no. of employees who started this period'.



Filling out the NI 187 Form

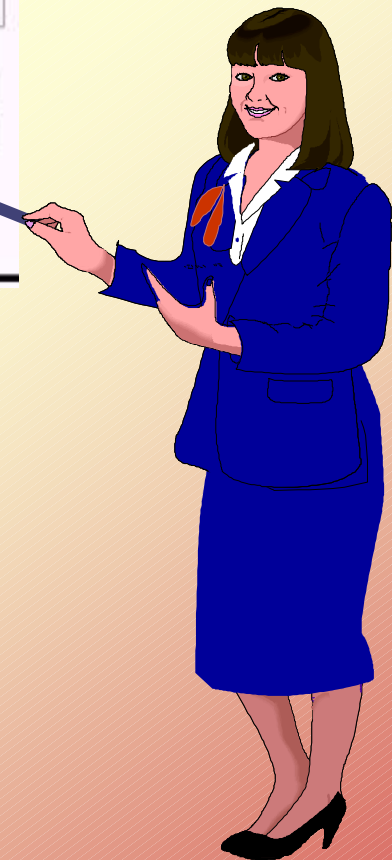
CONTRIBUTIONS DUE FOR PAY PERIOD (NOT EXCEEDING ONE MONTH)		TO	
NO. OF EMPLOYEES AT END OF PREVIOUS PERIOD		NO. OF EMPLOYEES BEING PAID FOR	
NO. OF EMPLOYEES WHO LEFT THIS PERIOD		TOTAL NO. OF CONTRIBUTIONS PAID THIS PERIOD	
NO. OF EMPLOYEES WHO STARTED THIS PERIOD			
NO. OF EMPLOYEES AT END OF THIS PERIOD			

NUMBER OF EMPLOYEES BEING PAID FOR:

This should be the same figure as 'No. of employees at end of this period'.

TOTAL NO. OF CONTRUBUTIONS PAID THIS PERIOD:

This figure must be equal to the No. of employees being paid for multiplied by the No. of weeks in the pay period.



Filling out the NI 187 Form

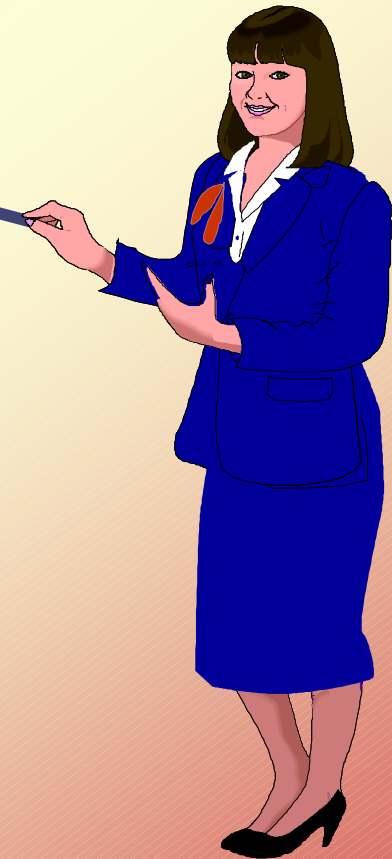
SECTION "B" - VALUE OF CONTRIBUTIONS PAYABLE		
(a) BALANCE B/F	\$	c
(b) CONTRIBUTIONS DUE THIS PERIOD		
(c) PENALTY (If Applicable)		
(d) INTEREST (If Applicable)		
(e) TOTAL AMOUNT DUE (a + b + c + d)		
(f) AMOUNT PAID		
(g) BALANCE C/F		

(a) BALANCE B/F:

If there was an outstanding balance from the last pay period, indicate the total here.

(b) CONTRIBUTIONS DUE THIS PERIOD:

Insert the total value of contributions due for this pay period.



Filling out the NI 187 Form

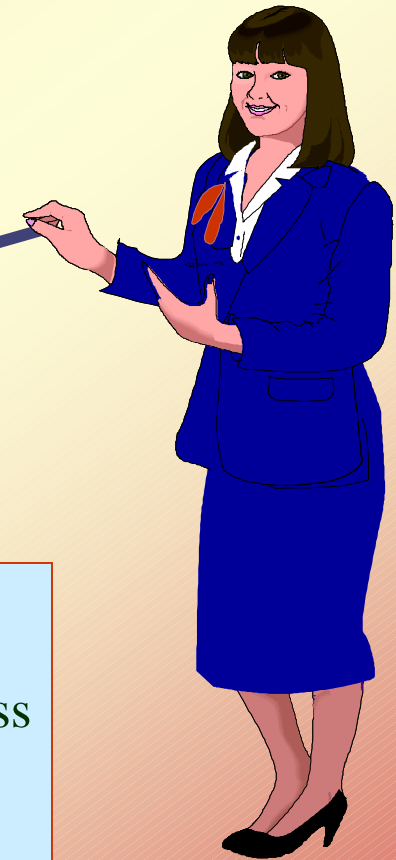
SECTION "B" - VALUE OF CONTRIBUTIONS PAYABLE		
	\$	c
(a) BALANCE B/F		
(b) CONTRIBUTIONS DUE THIS PERIOD		
(c) PENALTY (If Applicable)		
(d) INTEREST (If Applicable)		
(e) TOTAL AMOUNT DUE (a + b + c + d)		
(f) AMOUNT PAID		
(g) BALANCE C/F		

(f) AMOUNT PAID:

This should be taken from (e) above. If you are paying less than the amount due, state the exact amount being paid.

(g) BALANCE C/F:

If (e) and (f) are not the same, state the balance outstanding

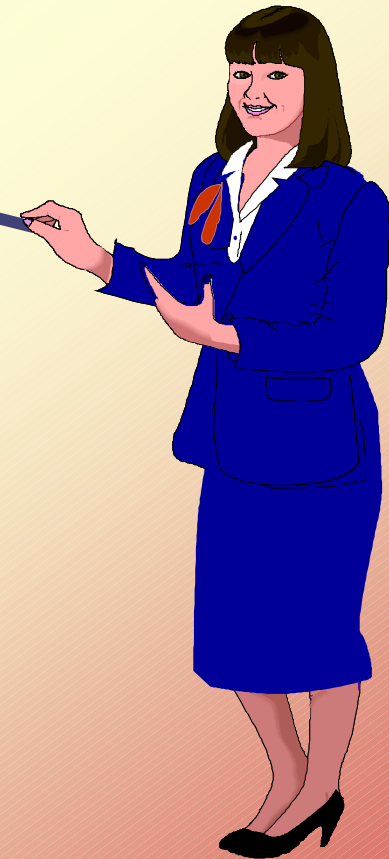


Filling out the NI 187 Form

SECTION "C" - METHOD OF PAYMENT

(1) HOW PAID	(2) AMOUNT	
CASH (State details overleaf)	\$	c
CHEQUE (State details overleaf)		
TOTAL		

**You MUST complete
this section.**



Filling out the NI 187 Form

SECTION "D" - CERTIFICATE OF DECLARANT

I solemnly and sincerely declare that the information given above is a correct reflection of my employee population and National Insurance obligations.

NAME: _____

COMPANY STAMP
(If any)

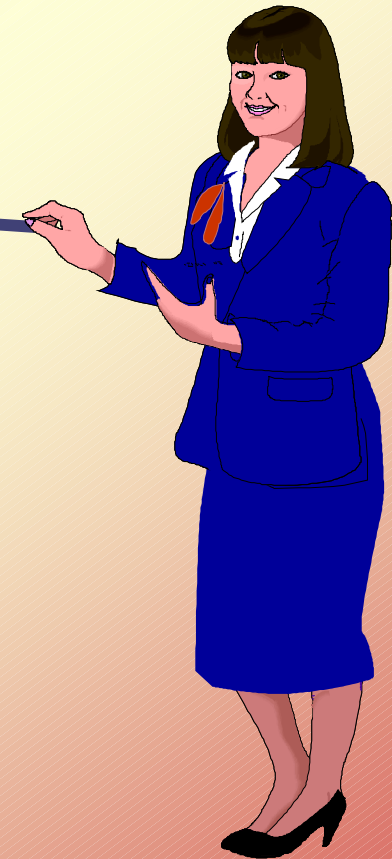
SIGNATURE: _____

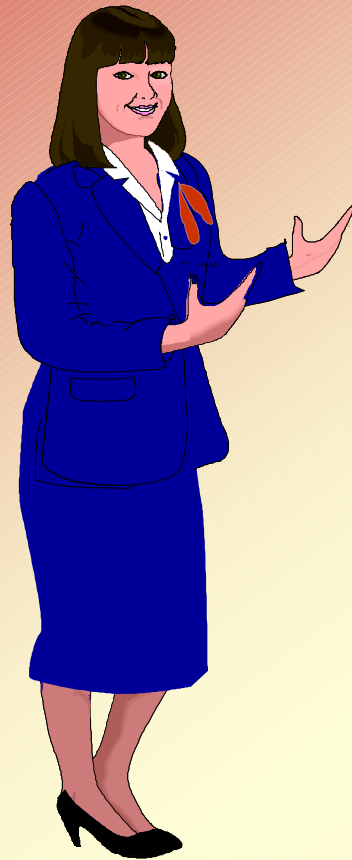
DATE:

YYYY				MM		DD	

POSITION: _____

**And finally, it is important that
you sign and date this declaration.**





*Now that we have finally
completed the NI 187,
you can accurately fill out
both forms.*

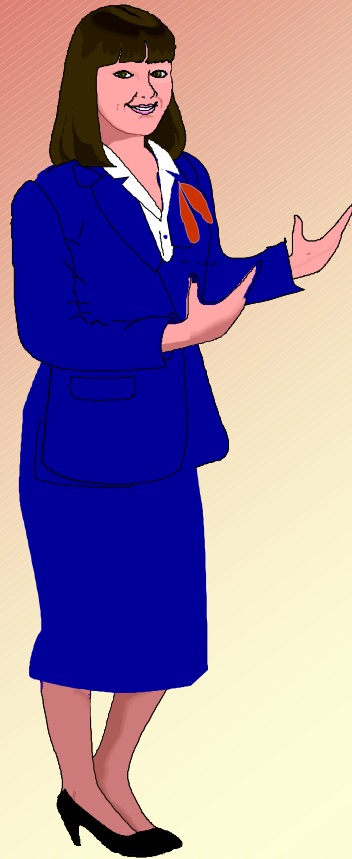


Remember!

Contributions are due by the last working day of each month. If not paid by the 15th day of the following month, a penalty of 25% will be charged. 15% interest is charged from the next month.

To complete the NI 187 form accurately.

Incomplete and inaccurate forms attract a penalty of up to \$1000.



If you wish to submit your data on electronic media, which is more confidential, please speak with the manager of your Service Centre or call 662 - 4128.