



INDUSTRIAL TRAINING FUND

Miango Road, P.M.B. 2199, Jos – Nigeria,

E-mail: dgif@itf.gov.ng Website: www.itf.gov.ng

ITF FORM 5

EMPLOYER'S ANNUAL RETURNS OF TRAINING CONTRIBUTION

- a. NAME OF ESTABLISHMENT:.....
- b. BUSINESS ADDRESS:.....
- c. POSTAL ADDRESS:
- d. E-MAIL ADDRESS:.....
- e. TELEPHONE NO.:.....
- f. EMPLOYERS REG. NUMBER:.....
- g. NATURE OF BUSINESS.....

(Please quote Employer's Reg. Number in all communications)

EMPLOYER'S RETURNS OF TRAINING CONTRIBUTION FOR THE YEAR ENDED 31ST DECEMBER.....

(1) TRAINING CONTRIBUTION FOR YEAR ENDED 31ST DECEMBER, 20.....

- (a) Number of employees as at
31st December
- (b) "Total Payroll" for the calendar year ended
31st December ... ₦.....
- (c) Contribution based on 1% of total payroll
Stated in (b) above. ₦.....
- (d) Total amount paid (in words):
.....
.....
- (e) Mode of payment:

(2) BRANCH/LOCATION

If the return relates to more than one location, please state below the address of each location and the number of employees in each location as at 31st December, (Please continue on a separate sheet, if necessary).

Where payroll is not centralized, a separate return in respect of each branch or location should be rendered.

ADDRESS	NUMBER OF EMPLOYEES AS AT 31 ST DECEMBER ...	TOTAL PAYROLL ₦

(3) **EMPLOYER'S GUIDE**

- (a) This guide is to help you complete your returns accurately. *(If you require further information, please write to the address on the covering letter quoting your ITF Employers Number).*
- (b) In completing the returns, note the following terms:

(i) **"EMPLOYEES"** means all persons, whether or not they are Nigerians, employed in any establishment in return for salary, wages or other consideration, and whether employed full-time or part-time, and includes employees who work for periods of not less than thirty days. **These includes:**

- Managing Director and Chief Executive (whether *full-time or part-time*)
- Other Directors
- Domestic Staff
- Part-time Workers
- Casual/Temporary Workers
- Contract or Site Workers
- Drivers, Mechanics etc.

(ii) **"PAYROLL"** means the sum total of all basic pay, allowances, and other entitlements payable within and outside Nigeria to any employee in an establishment, public or private.

SUCH AS

- | | |
|---|---|
| (a) Basic Salary | (n) NSITF (Employer's Contribution-Workmen Comp./Ins. |
| (b) Overtime Pay | (o) Hazard Allowance |
| (c) Housing Allowance | (p) Tools/Uniform Allowance |
| (d) Rent Subsidy | (q) Pension and Gratuity |
| (e) Holiday/Leave Pay | (r) Children Allowance |
| (f) Furniture Allowance | (s) Domestic Staff Allowance |
| (g) Transport Allowance | (t) Employees & Partners Share of Profit |
| (h) Redundancy/Terminal Salary/Wages | (u) Utility Allowance |
| (i) Director's Fees, Emoluments & Remunerations | (v) Meal Subsidy/Welfare |
| (j) Bonuses (Including Christmas Bonus) | (w) Acting/Sitting Allowance |
| (k) Commissions | (x) Other Benefits (enjoyed by staff) |
| (l) Motor Vehicle Allowance | |
| (m) Traveling & Passages Allowance(e.g Esta Code) | |

(4) **DECLARATION**

I,, declare that to the best of my knowledge and belief, the particulars given in this return are complete and correct in accordance with our records and books of accounts.

Signature: Date:

Capacity in which signed:

Official Stamp: Phone/GSM No.....

PAYMENT OF TRAINING CONTRIBUTION could be made using the following procedures:

1. Visit www.remita.net
2. Click on "pay a Federal Government Agency"
3. Enter the name of the MDA you wish to pay (in this case, INDUSTRIAL TRAINING FUND).
4. Click on "purpose" and select TRAINING CONTRIBUTION
NB
In the case of verification exercise conducted, it has to be indicated as verification and NOT Training Contribution and the years stated under "description".
5. Click on "description" and type in the year for which the Training contribution is being paid.
6. Enter the "amount of the Training Contribution" to be paid.
7. Click on location and select "ITF VICTORIA ISLAND"
8. Enter the payer's full name (in this case, your company's name)
9. Enter payer's email (in this case, your company's e-mail)
10. Enter payer's phone number
11. At the end of it all, the payment needs to be confirmed by keying-in the characters of the image displayed in the box.
12. Then click on "proceed to payment", and at once;
13. A Remita Retrieval Reference (RRR) number is displayed, print it out and proceed to the nearest bank for actual payment.

(This declaration must be made by either a DIRECTOR, GENERAL MANAGER, COMPANY SECRETARY, COMPANY ACCOUNTANT OR TRAINING/HUMAN RESOURCE MANAGER).

FALSE STATEMENTS CAN RESULT IN PROSECUTION:

Please note that, Section 15(2) – Any person who:

- (a) Knowingly or recklessly furnishes, in pursuance of any requirement under Section 14 of this Act, any returns or information which is false in a material particular; or
- (b) Willfully makes a false entry in any record required to be produced under that Section or with intent to deceive, makes use of any entry which he knows to be false, shall be guilty of an offence.

NOTE: All payments must be made to the **INDUSTRIAL TRAINING FUND** (written in full, abbreviations are not allowed) and evidence of payment forwarded to:

**The Director-General,
Industrial Training Fund,
(PLEASE INSERT THE APPROPRIATE AREA OFFICE ADDRESS AND E-MAIL)**