



## Outline Managing Payrolls in the Caribbean

The following subjects will be covered for each jurisdiction:

### **Bahamas, Barbados, British Virgin Islands, Cayman Islands, Jamaica, Saint Kitts and Nevis, Trinidad and Tobago**

- Tax office administration
  - Income withholding tax
  - Tax-free payments
  - Rates of tax
  - Calculation and remittances to the tax office
  - Social security structure
  - Social security contribution calculation and reporting
  - Mandatory social documents
  - Employee labor rights relevant to payroll
  - New hires and terminations
  - Fringe benefits
  - Sick, maternity, and paternity leave
  - Special rules for foreign assignees
  - Websites and available guidance
- Program is subject to change*

*Presented by Tim Kelsey, Subject Matter Expert, Kelsey Payroll Services*