



# INDUSTRIAL TRAINING FUND

Miango Road, P.M.B. 2199, Jos – Nigeria,  
E-mail: [dgif@itf.gov.ng](mailto:dgif@itf.gov.ng) Website: [www.itf.gov.ng](http://www.itf.gov.ng)

## **ITFORM 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 31<sup>ST</sup> DECEMBER.....**

#### **(1) TRAINING CONTRIBUTION FOR YEAR ENDED 31<sup>ST</sup> DECEMBER, 20.....**

- (a) Number of employees as at 31<sup>st</sup> December .....
- (b) "Total Payroll" for the calendar year ended 31<sup>st</sup> 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 31<sup>st</sup> 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 <sup>ST</sup> 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.

**SUCHAS**

- |                                             |                                   |
|---------------------------------------------|-----------------------------------|
| (a) Basic Salary                            | (j) Domestic staff Allowance      |
| (b) Overtime Pay                            | (k) Employees Share of profits    |
| (c) Housing/Rent Allowance                  | (l) Casual Workers' Wages         |
| (d) Furniture Allowance                     | (m) Utility Allowance             |
| (e) Transport/Motor vehicle Grant/Allowance | (n) Meal Subsidy                  |
| (f) Director's fee/Remuneration             | (o) Entertainment Allowance       |
| (g) Bonuses                                 | (p) Leave Allowance               |
| (h) Commissions                             | (q) Other Benefits (Cash or Kind) |
| (i) Acting Allowance                        |                                   |

(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: .....

Position in which signed: .....

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

**FALSE STATEMENTS CAN RESULT IN PROSECUTION:**

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

**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)**