ITFFORM 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):

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(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.

<table>
<thead>
<tr>
<th>ADDRESS</th>
<th>NUMBER OF EMPLOYEES AS AT 31ST DECEMBER</th>
<th>TOTAL PAYROLL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Website: www.itf.gov.ng
(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  
(b) Overtime Pay  
(c) Housing/Rent Allowance  
(d) Furniture Allowance  
(e) Transport/Motor vehicle Grant/Allowance  
(f) Director’s fee/Remuneration  
(g) Bonuses  
(h) Commissions  
(i) Acting Allowance  
(j) Domestic staff Allowance  
(k) Employees Share of profits  
(l) Casual Workers’ Wages  
(m) Utility Allowance  
(n) Meal Subsidy  
(o) Entertainment Allowance  
(p) Leave Allowance  
(q) Other Benefits (Cash or Kind)

(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)*