



**WIGUT**  
REG. T.U. No. 113

**INSIDE THIS  
ISSUE:**

Christmas Party 2016 Flashback	1
New WIGUT Members	1
New Wigut Website - coming soon	1
New Income Tax Threshold Explained	2
Work Anniversaries	3
Special Discount Shaw Park Beach Hotel	3

**WIGUT Jamaica  
Secretariat**

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Location:  
Ground floor - New Arts Block  
Faculty of Humanities  
& Education

Opening hours:  
Monday to Friday  
8:30 a.m. - 5:00 p.m.

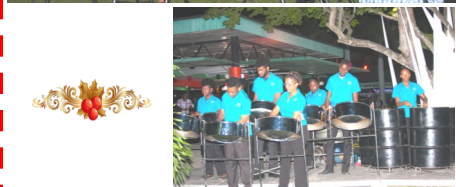
# WIGUT Newsletter

Jamaica

VOLUME 3 ISSUE 1

JANUARY 2017

## Christmas Party 2016 Flashback



## New WIGUT Members

Academic Year  
2016/2017



**WIGUT (Jamaica)** would like to welcome the following new members:-

- \* Dr. Peter Nelson (Chemistry) ; \* Dr. Norda Stephenson (Chemistry);
- \* Ms. Janett Levy (Legal Aid Clinic, NMLS); \* Ms. Audre-Lois Reynolds (NMLS);
- \* Ms. Kameel Abdul-Kareem (School of Nursing); \* Dr. Connor Ryan (Literatures in English);
- \* Miss Nicola Williams (Sociology, Psychology & Social Work); \* Dr. Dacia Leslie (SALISES);
- \* Mrs. Alia Vaz-Heaven (NMLS); \* Mrs. Audrey Ellis-Lettman, (Estate Management);
- \* Mr. Quemar Rhoden (Main Library); \* Dr. Jennifer Brittan (Literatures in English);
- \* Dr. Samantha John-Aloye (Sociology, Psychology & Social Work);
- \* Miss Jodie McBean (UWI Press).



## NEW WIGUT Website

... Bigger & Better!

**"In test phase" - coming soon**

## New Income Tax Threshold Explained

# 2017: THE NEW INCOME TAX THRESHOLD *Explained*

The effective income tax threshold for 2017 will come into effect as of **January 2017** and will increase by \$250,068 over 2016 for the first three months of the year (Jan.-Mar.), with a further increase of \$1,125,072 for the remaining nine (9) months (Sept.-Dec.) of 2017 making the total tax threshold \$1,375,140. This means that individuals earning \$1,375,140 or less in 2017 will pay no taxes, while those earning above the threshold will have the threshold amount deducted before the tax rate is applied.

Below is an example of how net pay is calculated after taxes and the threshold is applied.

### Gross Emolument:

- 1 Basic Pay
- 2 + 40% Housing Allowance
- 3 Total Gross Emoluments (1+2)

### Less Non-Taxable:

- 4 NIS = 2.5%, max. ceiling \$1.5M
- 5 Pension = 5% Basic Pay
- 6 Total non-taxable income (4+5)
- 7 Taxable emolument (3-6)
- 8 Applicable tax threshold @ 0% tax  
\$250,068 + \$1,125,072 =
- 9 Applicable tax threshold @ 25% tax  
\$6,000,000 - \$1,375,140 =
- 10 Applicable tax threshold @ 30% tax  
\$7,495,236.75 - \$6,000,000 =

- 11 Income Taxes (9+ 10)
- 12 NHT = 2% gross emolument  
(2% x # 3)
- 13 Ed. Tax = 2.25% taxable  
emolument (2.25% x #7)
- 14 Total Taxes (11 +12+13)
- 15 Net Pay (7-14)

2017	
	5,579,805.00
2,231,922.00	
	7,811,727.00
37,500.00	
278,990.25	
	316,490.25
	7,495,236.75
1,375,140.00	- 0
4,624,860.00	1,156,215.00
1,495,236.75	448,571.03
	1,604,786.03
	156,234.54
	168,642.83
	1,929,663.39
	5,882,063.61

## 2018 AND BEYOND

The final addition to the tax threshold will take effect in January 2018 at which time the full impact of the \$1,500,096 will be realised with the addition of \$125,008 to the 2017 threshold of \$1,375,140 totalling \$1,500,096 to which no taxes will be applied.

Remember to  
contribute to our  
Scholarship &  
Bursary Fund !

# WOW! My Work Anniversary...

Work  
Anniversaries

Congrats  
to:



**Anna Perkins**  
Office of the Board  
for Undergraduate  
Studies  
January 2, 2007

**Rainford Wilks**  
Caribbean Institute  
for Health Research  
formerly (TMRI)  
January 1989

**Vivienne Harding**  
Open Campus  
January 2, 2014

**Denise Everett Keene**  
The Hugh Wynter  
Fertility Management  
Unit  
January 2003

**Janice  
Brown-Roberts**  
MITS  
January 24, 1994

**Ewedafe Simon**  
Computing  
Dept.  
January 17,  
2014

**Michelle McLeod**  
Mona School of  
Business &  
Management  
January 27, 2012

**Allison  
Dundas-Campbell**  
MITS  
January 4, 1999

**Debbie-Ann  
Gordon-Smith**  
Chemistry Dept.  
January 2, 2015

**Tereza Richards**  
The Library  
January 2, 1990

Special Rates  
from  
Shaw Park  
Beach Hotel

Shaw Park Beach Hotel is  
pleased to offer members of  
WIGUT (Jamaica) the following  
rates with a 20% discount:

Rates are per room per night –  
**All-Inclusive**

Now until April 13, 2017	Superior Single	US \$ 175.00
	Superior Double	US\$ 250.00
April 14 – 17, 2017	Superior Single	US\$ 225.00
	Superior Double	US\$ 287.50
Children sharing room with 2 adults – under 4 years		FREE
Children 4yrs. – 12 yrs.		US\$35.00 per child per day
Maximum 2 children		

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