

Central Bank of The United Arab Emirates

Wages Protection System

Companies Responsibility Guide

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1. List of Labor Authorities supported in UAEWPS







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4. WPS Overview

The Wages Protection System (WPS) was implemented at the Central Bank of the UAE (CBUAE) to meet the desired objectives of the Ministry of Labour (LRA). The objective of UAEWPS is to provide a Safe, secure, efficient and robust mechanism to streamline the timely payment of wages to employees by their employers. The UAEWPS has been adopted by other authorities in the UAE such as Economic Zones World (EZW). **Section 1** provides the list of authorities that have adopted UAEWPS.

Henceforth in this document the term LRA (Labor Regulatory Authority) will be used to collectively refer to the list of the authorities list in **Section 1**

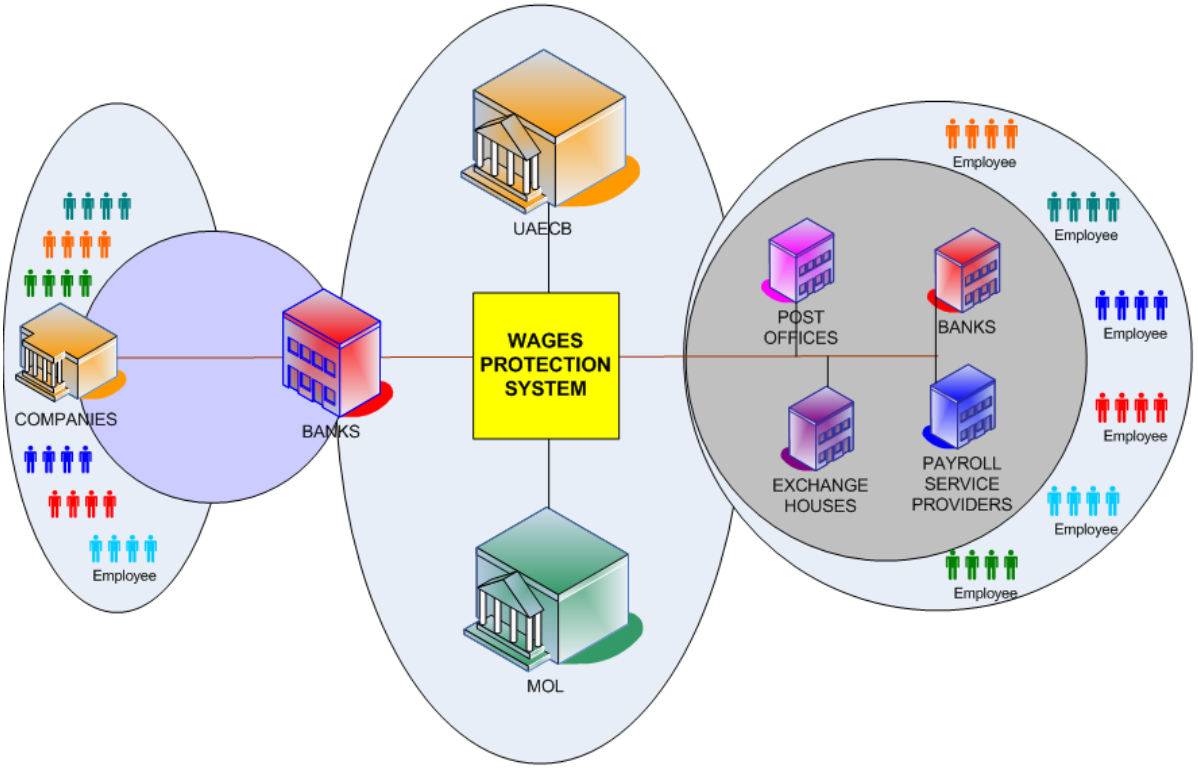
The model adopted by CBUAE is one where information flows from the employer to one or more of the contracted agents for payment of the wages to their employees. Funds from the employers are secured by CBUAE prior to dispatching the wages information to the agents.

The system shall empower CBUAE, and thereby the LRA, with the functionality that would allow effective monitoring of the payment of wages by the employers to their respective employees. WPS shall provide the required functionality to:

- Record entities in an industry standard data base for future reporting and maintenance.
- Create “virtual” accounts for the required entities to facilitate the monitoring of fund flows.
- Accept fund transfer from the employer’s bank and onward transfer to the agents with balances maintained at employee level.
- Provide salary details pertaining to the employees to specific agents.
- Receive and process:
    - Receipt confirmations from agents against wages to be paid to employees.
    - Disbursement information provided by the agents against wages that the agents have paid out to the employees.
    - Refund requests from employers.
    - Refund responses from agents.
- Provide data feeds to LRA on a frequent basis to enable effective monitoring.

The sections below provide a complete overview of the WPS.

4.1. Generic Entity Relationship Pictorial



Generic Entity Relationship Pictorial

The pictorial above depicts the generic relationship that would exist between the various entities in WPS.

4.2. WPS Processing Cycle

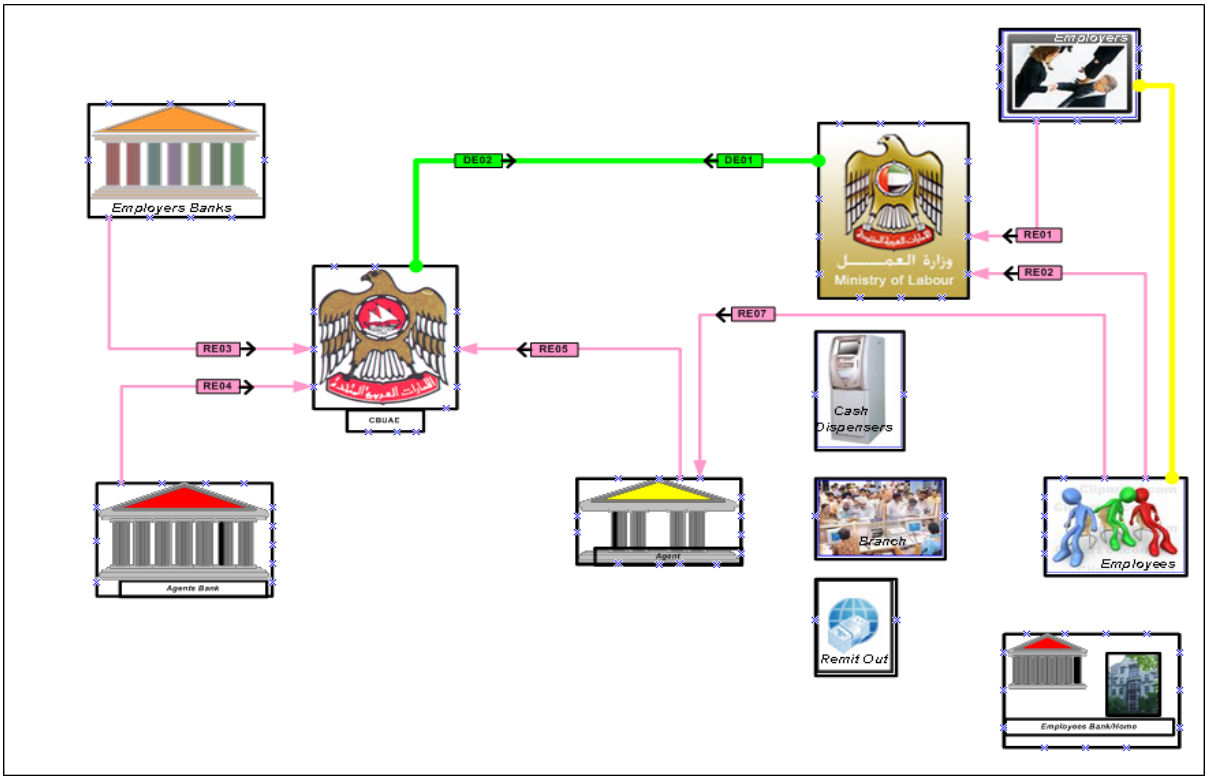
WPS operates on the understanding that CBUAE, in consultation with LRA, shall define the standards and specifications for the different tasks and items to the various entities and it is the responsibility of the entities to conform to the prescribed set of regulations and be aware of both the individual and collective responsibilities.

The key steps in the complete cycle can be listed as

- Registration
- Funding of Wages (Salaries)
- Payment of Wages
- Refunds and Settlements, and
- Reporting

The following sub sections provide a brief insight into the above mentioned steps without getting into great detail.

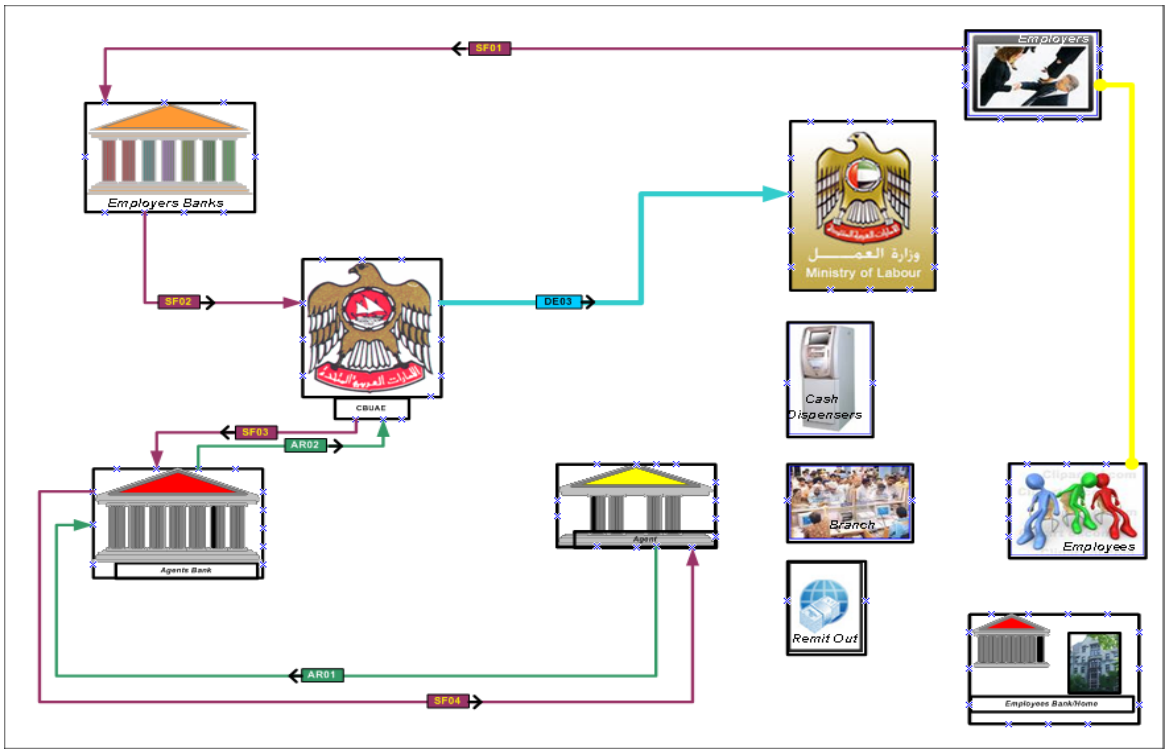
4.2.1. Registration



Registration of entities and/or persons is crucial to the system and lends itself to proper monitoring and dispute resolution.

- Employers are registered with LRA
- Employees are registered with LRA. Each employee is recorded under one employer.
- Banks are licensed by CBUAE
- Agents are licensed by CBUAE. Banks, Exchange Houses and other 3rd party service providers can be licensed as agents.
- Employees may opt to register for services with agents.
- Employers may also enter into an agreement with one or more agents for providing the required services to their employees.

4.2.2. Funding of Wages



- The employer generates a salary file containing wage information for the employees in the mandated format. This file is forwarded to their bank for onward delivery to WPS along with the debit authority for the total wages to be paid.

- The bank, receives the salary file, validates that the totals as indicated in the file conform to the debit authority from the employer. The bank will secure the funds by a debit the employer's account. The funds shall be credited to the account of CBUAE in the bank's books.

- Once the funds have been secured, the bank shall transfer the salary file to the WPS using prescribed means.

- The WPS, on receipt of the salary file shall validate the file for its content and shall provide an acknowledgement to the bank indicating acceptance or rejection of the salary file for further processing.

- If the salary file is accepted by the WPS, then the system shall secure the funds from the bank by passing a debit to the current account of the bank held at CBUAE. The corresponding credit shall be applied to the salary-payment-transit-account at CBUAE. If the salary file is rejected, then the bank will need to submit another file after correcting the errors as reported by WPS.

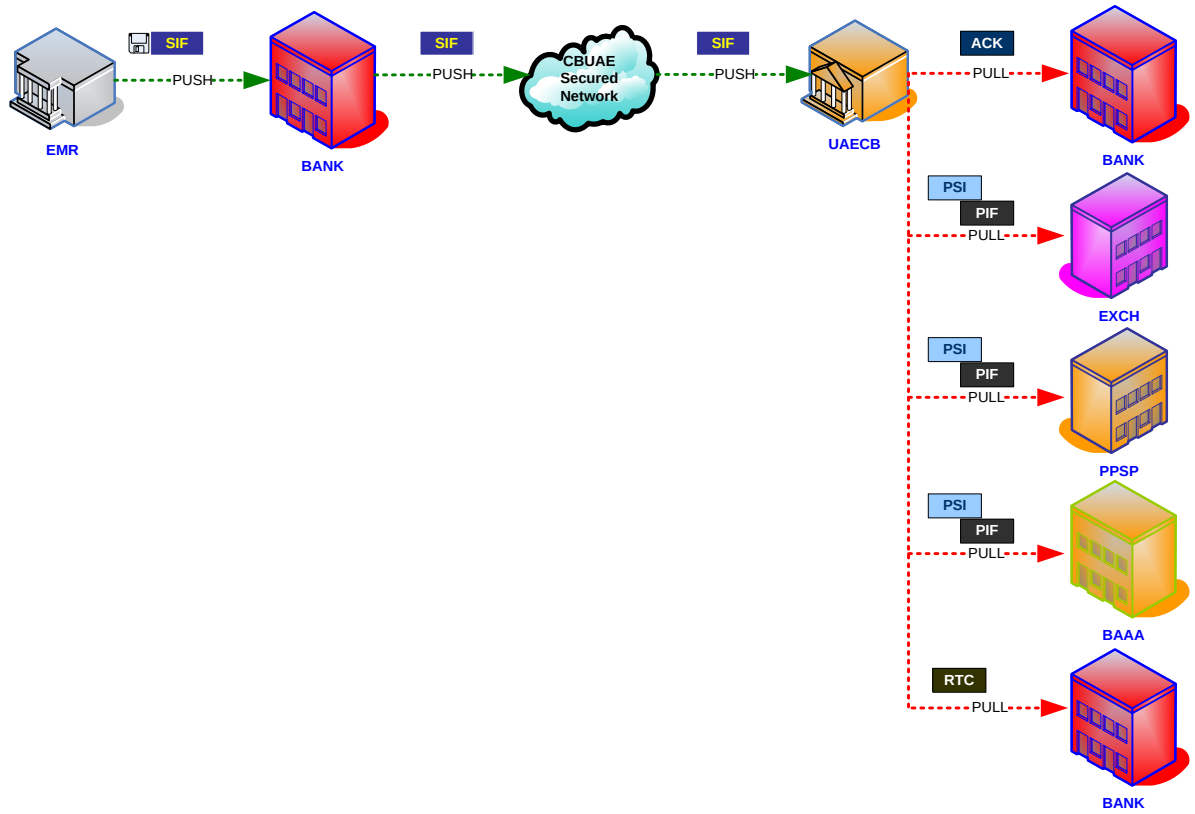
- The salary file is split into as many payment files. One payment file will be made available to each unique agent as indicated by the employer in

the salary file. Along with each payment information file, a payments supplementary information file will be provided that will additional information pertaining to the employer and employees.

The figures below provide a pictorial view of the processing of salary information files from employers.



Rejection of SIF with NAK



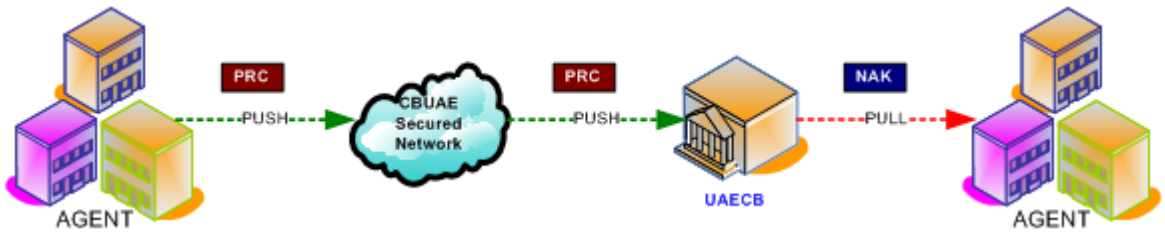
Acceptance of SIF with Generation of ACK, PIFs, PSIs & RTC

- Agents are required to download the payment information files provided to them and record them into their system. Agents must generate a confirmation to the WPS to acknowledge the receipt of the payment information files. If the receipt confirmation file is rejected, then the agent will need to submit another file after correcting the errors as reported by WPS.

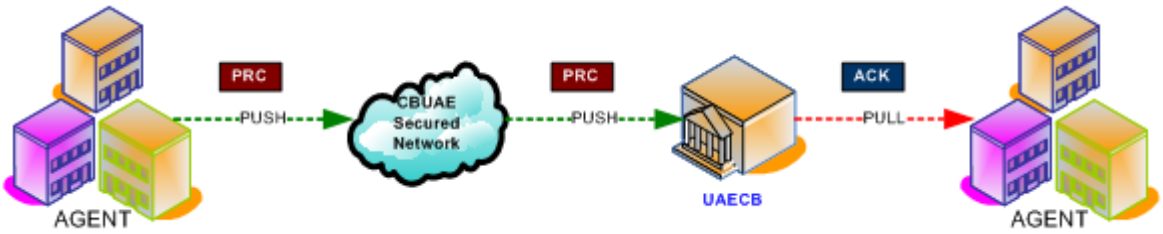
- The WPS upon receipt of the confirmations from agents will make available the funds to the agent by passing a credit t the current account

of the agent held at CBUAE. The corresponding debit shall be applied to the salary-payment-transit-account at CBUAE.

The figures below provide a pictorial view of the processing of the confirmation of receipt of the payment information files from agents.

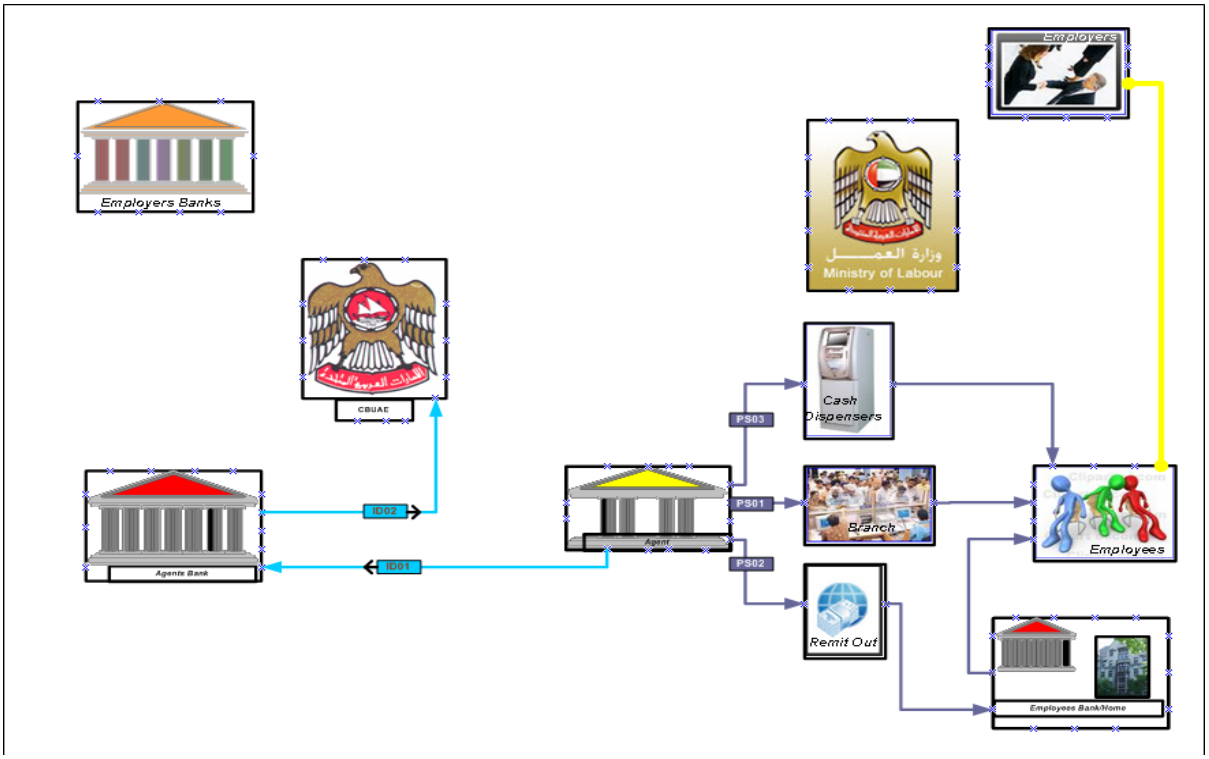


Rejection of PRC with NAK



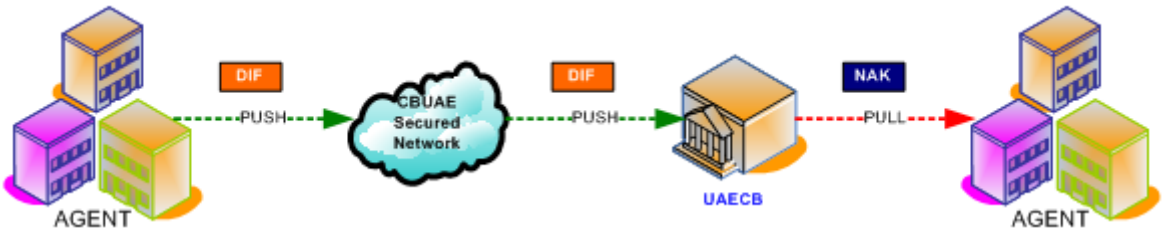
Acceptance of PRC with ACK

4.2.3. Payment of Wages

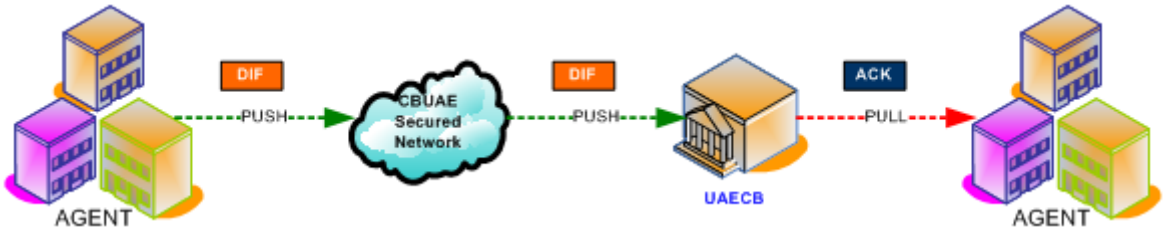


- Agents shall use the information contained in the payment information files downloaded by them to effect the payment of wages to the employees identified in the payment file.

- At frequent intervals, the agents must provide the details of the disbursements (payments) made to the employees to the WPS in the format as mandated.

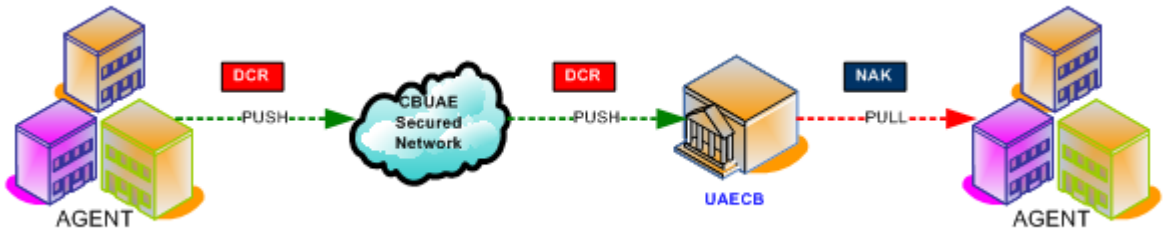


Rejection of DIF with NAK

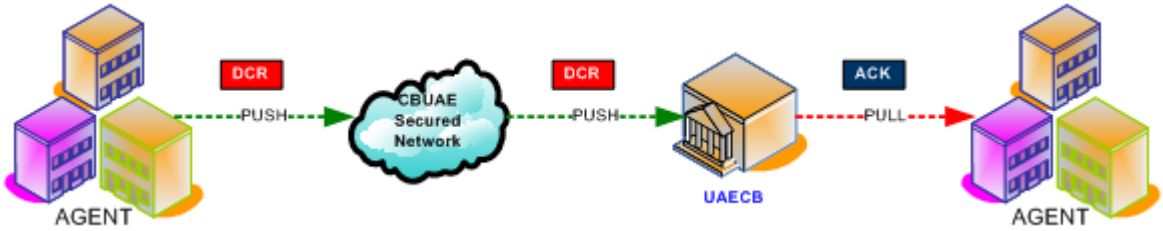


Acceptance of DIF with ACK

- If the disbursement information has been sent out in error, then the agent may negate the effect by requesting the cancellation of the same.



Rejection of DCR with NAK



Acceptance of DCR with ACK

4.2.4. Refunds and Settlement

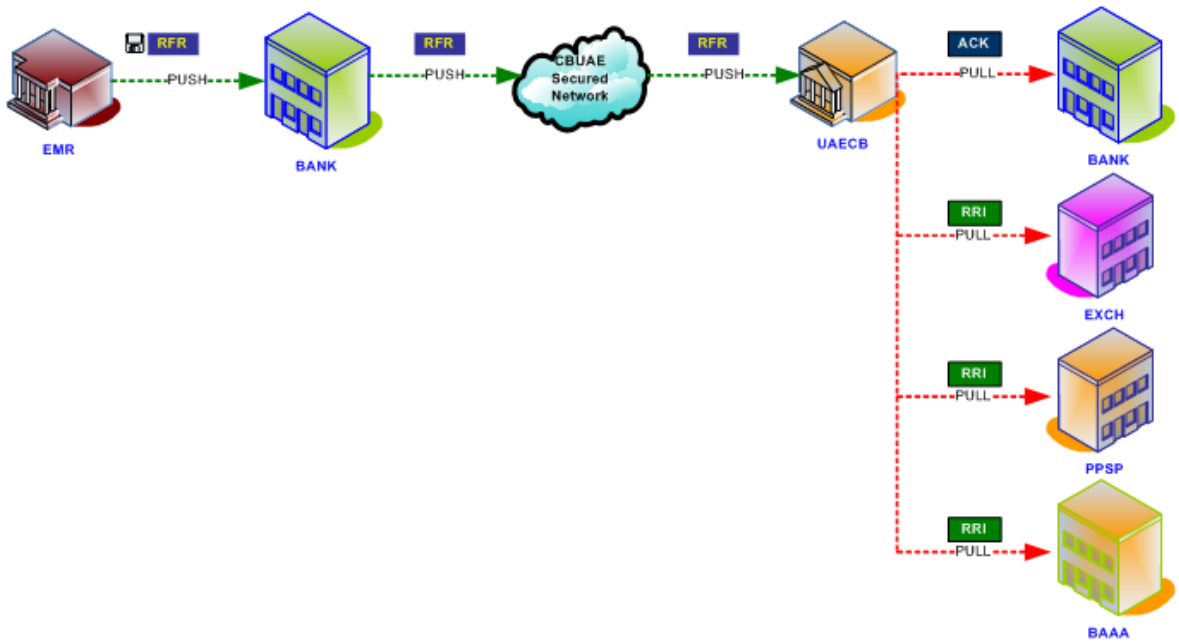
Refunds from agents will only be solicited based on requests from employers. It shall be the responsibility of the employers to initiate the refund request to the contracted agents.

- Employers will generate the request for refund providing all details as required and transfer the same to WPS via their bankers.
- The WPS on receipt of the refund requests shall validate the file for its content and provides an acknowledgement to the bank of the employer indicating acceptance or rejection of the claim file for further processing.



Rejection of RFR with NAK

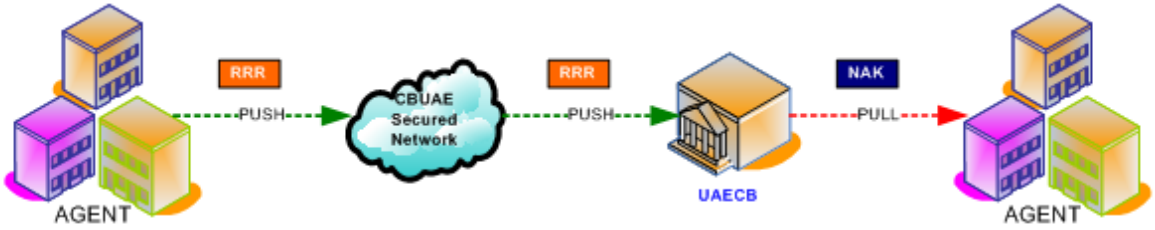
- Information on all the refunds requested shall be made available to the individual agents, if the request is accepted by the WPS.
- If the request file is rejected, then the agent will need to submit another file after correcting the errors as reported by WPS.



Acceptance of RFR with ACK and generation of RRI

- The agents shall either accept or reject the refund requests in the refund request response file. This file like others shall be generated and transferred to the WPS.

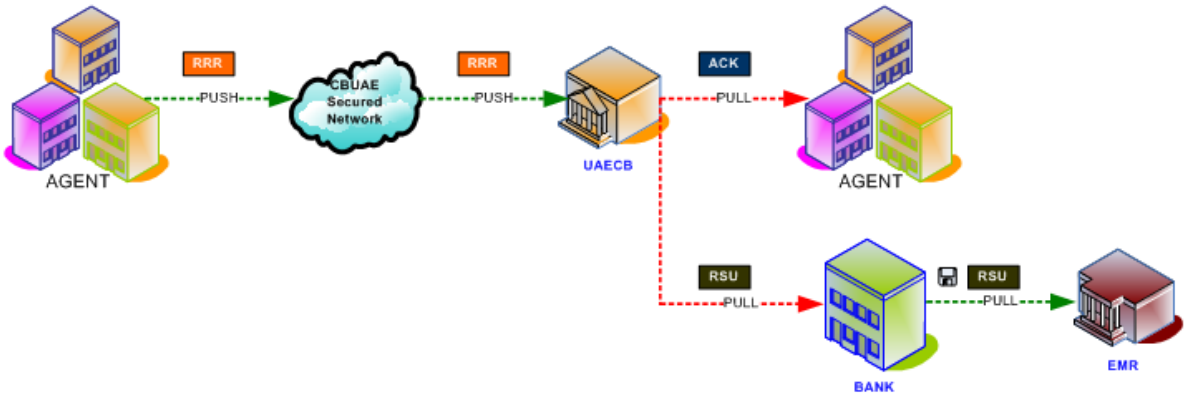
- The system will validate the file and shall reject the same for one or more reasons as may be applicable.



Rejection of RRR with NAK

- The refund request response file if accepted is then forwarded to the bank of the employer in the form of RSU. The WPS will also generate appropriate accounting entries at this time.

- The accounting entries shall be limited to "CREDIT" the employer's bank account with the corresponding "DEBIT" to the agents / agent's bank account for the refunds accepted by the agent.



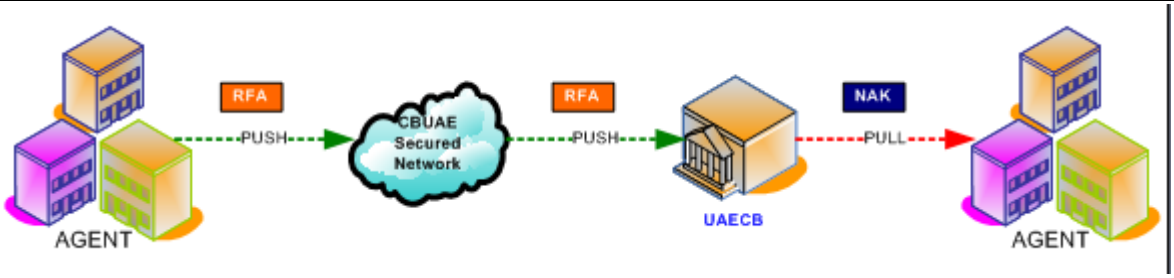
Acceptance of RRR with ACK and generation of RSU

4.2.5. Returns

Returns from agents will be accepted due to reasons as defined later. The returns from agents will be forwarded to the bank of the employer and it shall be the banks responsibility to post the credits back to the employers account.

- The agents shall provide the returns in the returns from agents file. This file like others shall be generated and transferred to the WPS.

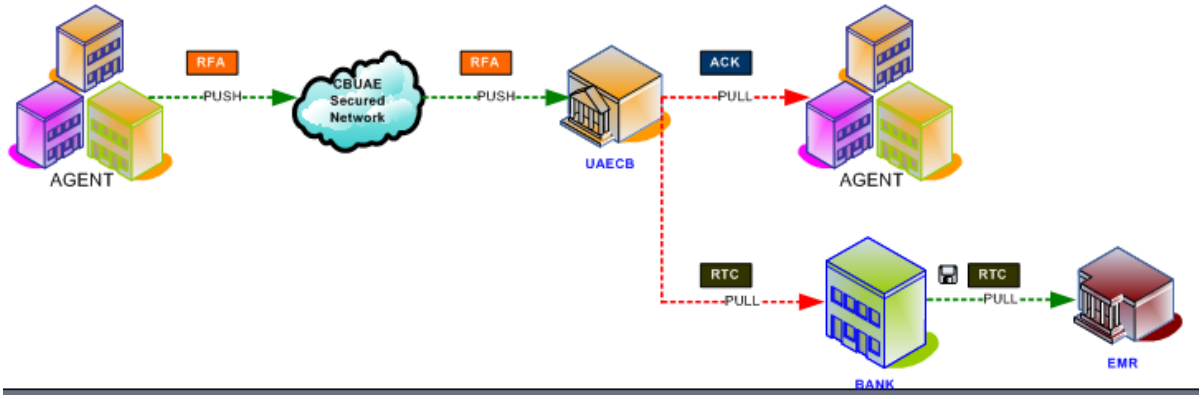
- The system will validate the file and shall reject the same for one or more reasons as may be applicable.



Rejection of RFA with NAK

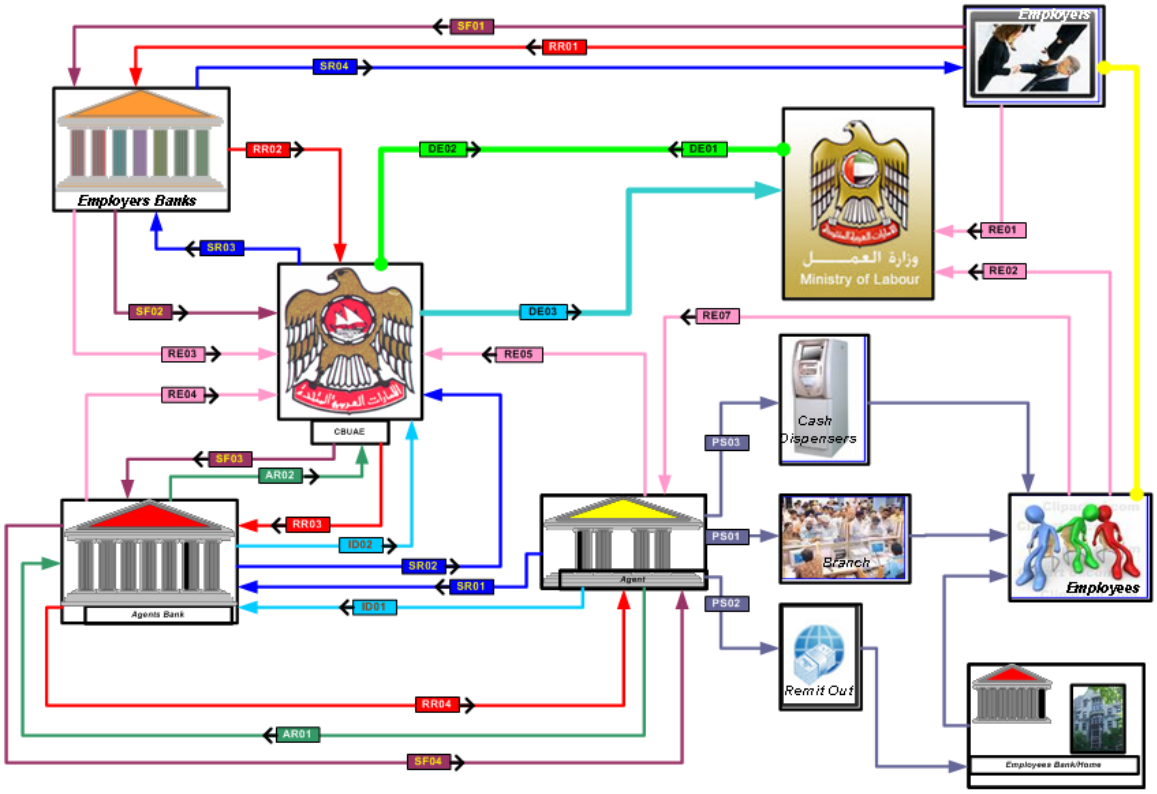
- The returns file if accepted is then forwarded to the bank of the employer in the form of RTC. The WPS will also generate appropriate accounting entries at this time.

- The accounting entries shall be limited to "CREDIT" the employer's bank account with the corresponding "DEBIT" to the agents / agent's bank account for the refunds accepted by the agent.



Acceptance of RFA with ACK and generation of RTC

4.3. The complete picture



Process flow pictorial

5. Control & Procedures

5.1. WPS Entities

The following entities play a vital role in the functioning of the system.

- **Employers**
  an employer in WPS is an entity employing one or more employees and duly registered with LRA. The "Establishment Id" as provided by the LRA shall uniquely identify each and every employer in the system.

- **Employees**
  an employee in WPS is an individual under the employ of an employer. Every employee will be uniquely identified by the "Person Id" as provided by the LRA.

- **Agents (Banks, Exchange Houses, Payroll processing service providers)**
  an agent is an entity that provides the service of paying/disbursing wages to the employees of an employer. Agents shall be registered with CBUAE and shall be uniquely identified by an "Agent Id".

- **Banks (of Employers, Payroll Service Providers)**
  a bank is an entity that is licensed by the CBUAE to provide financial services. Banks are uniquely identified by a "Bank Id".

5.2. Employers & Employees – How different LRA refer to them?

	Employers		Employees	
	Referred As	Id Type & Sample	Referred As	Id Type & Sample
LRA Ministry Of Labor	Establishment ID OR Company Number	NUMERIC 13 DIGITS Prefixed with leading zeros "0000000232425"	Person Id OR Personal Number	NUMERIC 14 DIGITS Prefixed with leading zeros "20010106512345"
EZJ Jebel Ali Free Zone	Account Number	ALPHA NUMERIC 13 DIGITS Prefixed with leading zeros "EZJ0000232425"	CEC (Company Employee Card)	ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros "EZJ00000657854"
EZT Technopark	Account Number	ALPHA NUMERIC 13 DIGITS Prefixed with leading zeros	CEC (Company Employee Card)	ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros

		"EZT0000232425"		"EZT00000657854"
EZD Dubai Auto Zone DAZ Dubai Auto Zone	Account Number	ALPHA NUMERIC 13 DIGITS Prefixed with leading zeros "EZD0000232425"	CEC (Company Employee Card)	ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros "EZD00000657854"
EZX Textile City	Account Number	ALPHA NUMERIC 13 DIGITS Prefixed with leading zeros "EZX0000232425"	CEC (Company Employee Card)	ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros "EZX00000657854"
INTERNATIONAL MEDIA PRODUCTION ZONE DUBIOTECH DUBAI BIOTECHNOLOGY & RESEARCH PARK DUBAI INTERNET CITY DUBAI KNOWLEDGE VILLAGE DUBAI MEDIA CITY DUBAI OUTSOURCE ZONE DUBAI STUDIO CITY enpark ENERGY & ENVIRONMENT DIAC DUBAI INTERNATIONAL ACADEMIC CITY	Account Number	ALPHA NUMERIC 13 DIGITS Prefixed with leading zeros "TCZ0000232425"	CEC (Company Employee Card)	ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros "TCZ00000657854" OR ALPHA NUMERIC 14 DIGITS Prefixed with leading zeros "TCZ00000NI9876"

In all documents pertaining to the UAEWPS, the terms Employer, Employer Id, Employee & Employee ID will be used.

5.3. WPS Registration

Employers and employees shall be registered by LRA. Upon successful registration at LRA, data will be made available to CBUAE for use in WPS. Banks & agents will be licensed by CBUAE and relevant data shall be made available to LRA.

5.3.1. Employers

a) Licensed and regulated by the LRA.

b) Shall be uniquely identified by an "Employer Id"

5.3.2. Employees

a) Employed by a licensed employer.

b) Shall be uniquely identified by a "Employee Id".

5.4. Responsibilities of Entities

Inasmuch as CBUAE is responsible for certain activities, the various participant entities are also required to fulfill certain obligations. These are listed below.

5.4.1. Employers

Employers shall

a) Install systems and/or services from 3rd parties to produce the salary file in the mandated format as described previously.

b) Employ the services of their bank to facilitate the transfer of the salary file to the WPS at CBUAE. Kindly note that the funding of the salaries must only by way of providing the salary file through any bank where the account is held.

c) The said account should be held in the name of the employer.

d) One or more banks can be employed to fulfill the salary funding obligation for any month.

e) Accounts belonging to any other entity(s), subsidiary(s), parent company(s), sister concern(s) cannot be used to fund the salary file processing, unless a dispensation has been obtained from the relevant authorities.

f) Employers having separate branches registered under the same name with the LRA are allowed to fund for salary files from the same account for different branches.

g) Charges imposed by Banks & Agents cannot be deducted from the wages/salaries of the employees.

h) All employees must be paid in the National currency (Arab Emirate Dirham) through one of the agents of the WPS in the country.

6. Participating in the UAEWPS

6.1. Do you need to participate in the UAEWPS

The answer to this lies in your records. Check to see if as an organization you are registered with anyone of the authorities listed in **Section 1**. If the answer is a resounding YES, then you will need to participate in the UAEWPS.

As an organization, registered with a LRA, you are mandated to pay salaries/wages to your employees through the UAEWPS. This section lists the tasks associated with the various phases of participating in the UAEWPS.

6.2. In preparation to participate in the UAEWPS

- **OPEN A CURRENT ACCOUNT IN ANY BANK IN THE UAE IN THE NAME OF YOUR ORGANIZATION.**
- Identify a team leader from your HR department who will plan and execute the necessary tasks to set your organization on the right track to actively participate in the UAEWPS.
- Employees in your organization may fall under the following two categories banked & un-banked. An employee who does not have an account in a BANK is referred to as un-banked.
- Identify and record your EMPLOYER ID as provided for your organization by the LRA. This unique identifier will be required at every step of the way to actively participate in the UAEWPS.
- Contact LRA and obtain the latest list of employees along with the EMPLOYEE ID for each of your employees. LRA is geared to provide this information on request.
- Update your HR & PAYROLL systems (if required) to store the EMPLOYEE ID for each employee. This unique identifier for each and every employee in the country will be required at every step of the way to actively participate in the UAEWPS.
- As an organization decide how the salary is going to be disbursed for your un-banked employees. You may choose to enter into an agreement with one or more of the certified agents for providing the disbursement services to your un-banked employees. Availing additional services from the agents is outside the purview of the UAEWPS. It is recommended that all your un-banked employees are serviced by one single agent to start with. Over time, you may opt to have the employee choose the agent that best suits their needs.

- For all the banked employees in your organization, collect the following information from the employees. The employees might have to contact their banks to solicit and obtain the correct information.
    - Routing Code → This is a 9 digit number which uniquely identifies the AGENT-BANK-BRANCH where the employees account is held
    - Account Number → This is the account number of the employee as held in the books of the agent bank.
- For all the un-banked,
    - You will provide the AGENT
        - The list of employees along with their EMPLOYEE ID & NAME
    - The agent will provide
        - Routing Code → This is a 9 digit number which uniquely identifies the AGENT where the employees will be serviced
        - Account Number → This is the account number of the employee as held in the books of the agent.
- Once the information has been collected, update your HR & PAYROLL systems (if required) to store the collected information for each employee. This will aide in automating your payroll processing to a great extent.
- Identify your banker. In the UAEWPS, the monies to be used to pay salaries MUST be transferred electronically. You may choose to fund the salaries through one or more of your bankers. Irrespective of the bank chosen to fulfill your needs, it is mandatory that you maintain an account with the bank and have sufficient funds to cover the salary processing.
- Your banker will solicit the following information from you
    - Your EMPLOYER ID
    - List of all employees with their Name & EMPLOYEE ID
- In return your banker will provide their ROUTING CODE.

6.3. Information processing

Companies will be guided solely by the deadlines mandated by the LRA in processing salaries/wages for their employees on a pre-determined frequency.

When preparing to process the salaries and meet the deadlines, it is important to take into consideration the following:

- Service levels established with your bankers for processing the salary file provided to them for onward transfer to the UAEWPS. Though your bankers(s) are bound service levels with the CBUAE, you may opt to alter them based on your individual needs.
- Service levels established with your agent for processing the salaries. Though your agents(s) are bound service levels with the CBUAE, you may opt to alter them to suit the needs of your employees.
- It is important to note that your banker may not forward the information provided by you to the UAEWPS for one or more reasons listed below but not limited to
    - Information related issues such as file naming issues, file format issues, etc.,
    - Financial issues such as insufficient funds to cover the information provided, etc.,
    - Procedural issues such as lack of a debit authority, invalid or absence of proper signatures in the debit authority, etc.,

6.4. Fees, Penalties & Charges in the UAEWPS

Although subject to review and revision, the fees & charges as may be applicable have been discussed in this section.

- All fees, penalties & charges as applicable for participating in the UAEWPS from an LRA perspective will be advised by the LRA. At the time of preparing this document there were no charges to be levied by LRA on companies for participating in the UAEWPS.
- CBUAE may provide the schedule of applicable charges for the banks and/or agents pertaining to the UAEWPS.
- Your banker may charge you for providing the service of processing the information provided by you with respect to the UAEWPS. The charges for your organization can be negotiated and mutually agreed upon.
- Likewise your agent for the un-banked may charge you for providing the service of disbursing the salaries/wages.
- For the banked sector where the salaries/wages will be credited into normal current/savings accounts, there will no charges/fees applicable.

- For the un-banked sector, if the agent is
  - A bank and your un-banked employees are serviced using a product specifically created to handle payroll then charges as applicable will need to be meted out.
  - An exchange house then charges may be applicable.
  - A 3rd party provider operating in conjunction with a named bank then charges may be applicable.
- In all cases the applicable charges must not exceed the limits as indicated in the schedule.

6.4.1. Other FAQ

6.4.1.1. Where can I get Employer Id?

The Employer Id is available in a few documents provided to you by the LRA. Consult the LRA to identify the Employer ID.

6.4.1.2. Where can I get my employees "Employee Id"

The "Employee Id" is the 14 digit number. Consult the LRA to identify and obtain the Employee ID.

6.4.1.3. Whose salary/wage must be paid out using UAEWPS?

All your employees, irrespective of the nationality, MUST be paid out using the UAEWPS.

6.4.1.4. Can salaries be paid in foreign currency?

No, salaries/wages MUST only be paid in the National currency of the UAE and such monies must only be paid out within the geographical boundaries of the UAE. The employees after receiving such salaries can remit the desired funds outside using regulated channels.

6.4.1.5. Fixed/Variable Income Components

With regards to the "Fixed/Variable Income Components", is there any calculation that UAEWPS system is expected to carry out, totaling the fixed & variable income components and deducting days on leave?

The split is to facilitate the companies to provide proper information and for LRA to monitor and validate. If the company does not have the capability to split the total wage/salary for the month into the specified components then they can indicate one total value in any of the fields. If and when investigated by the LRA then the burden of proof is with the company to provide the breakdown of the salary paid.

6.4.1.6. What needs to be processed in the UAEWPS

Is it necessary to process all the staff benefits other than salary through UAEWPS, or only monthly wages, as in contract will be part of the UAEWPS?

Monthly wages as per the Labour Contract is sufficient to be processed through UAEWPS. However if others are also done through UAEWPS you have record and so will LRA when they receive the information from us.

6.4.1.7. Group companies – Single HR – Single File OK?

As a group can we send a single file for payment or separate files will be required for our each company like XX, YY, XZA or SDS.

It has to be separate files only. From a technical perspective UAEWPS disallows the mixing of employees of one employer with the other. The file itself will get rejected from our side if employees from different employers are mixed up in one file.

6.4.1.8. Number of Wage Files

How many wages files can be sent in a month for a single company?

No restriction on the number of files that you can send.

6.4.1.9. How must I pay the End-Of-Service-Benefits (EOSB)

Must the EOSB also be paid through the UAEWPS.

EOSB must not be paid through the UAEWPS, it is to be noted that the employee might have availed of several advances by way of car/personal loans and/or card expenses. This would necessitate that as an employer you inform the bank where the salary is/was being transferred by means of a letter and the EOSB be transferred only through the UAEFTS or via alternate channels and not through UAEWPS.

7. Leave Salaries & Compliance in LRA Records

Employers tend to pay-off their employees leave salaries in cash/consolidated without realizing that this will have a negative effect in the eyes of the LRA. The LRA decides on the month-on-month compliance levels for employers and if this is not achieved, then the LRA imposes sanctions on the employers. This section outlines how employers must process leave salaries through UAEWPS to achieve 100% compliance in the records of the LRA.

7.1. Data to be used for the example

Number of Employees	100
Period used for example	JAN – JUN
% compliance expected	100
Employees on leave	

Month	On Leave
Jan	0
Feb	10
Mar	5
Apr	3
May	3
Jun	2

7.2. What happens if the leave salaries are paid in CASH

Based on the data above, if the employer pays its employees leave salaries in CASH, then this data is not propagated in UAEWPS. Even in case where the funds are transferred using UAEWPS the entire amount is earmarked against a single month. The percentage compliance table in the records of the LRA would be akin to the table below:

Month	On Leave	Salaries Paid [WPS]	Salaries Paid [CASH]	% Compliance
Jan	0	100	10 for 1 month 5 for 2 months 3 for 3 months 3 for 4 months 2 for 5 months	100%

Feb	10	90		90%
Mar	5	95		95%
Apr	3	97		97%
May	3	97		97%
Jun	2	98		98%

7.3. How to Pay Leave Salaries using UAEWPS

An extra bit of work every month will help achieve 100% compliance in the records of the LRA. In UAEWPS, salary files [SIF] can only have salaries for the same MONTH & YEAR. As opposed to paying cash to its employees the employer should use a different SIF file to transfer salaries (& leave salaries) as illustrated below:

Task	Description
01	The total number of employees is known [100]
02	In any month of salary processing, ascertain the number of employees proceeding on leave that month and when they will resume work. In the example above, we have identified the below: A total of 10 employees are proceeding on leave starting FEB and the resumption pattern is: 5 resume work in March [1 month leave] {FEB} 3 resume work in June [4 months leave] {FEB, MAR, APR & MAY} 2 resume work in July [5 months leave] { FEB, MAR, APR, MAY & JUN}
03	Based on the above, we can ascertain the number of files that we need to create in the month of JAN File01 → For the salary for the month of JAN File02 → For the leave salary for the month of FEB {10 employees} File03 → For the leave salary for the month of MAR {5 employees} File04 → For the leave salary for the month of APR {3 employees} File05 → For the leave salary for the month of MAY {3 employees} File06 → For the leave salary for the month of JUN {2 employees}
04	Process all the 6 files in the month of JAN
05	The employer compliance in the records of the LRA once the 6 SIF

files have been processed will be as below:

Month	Compliance Table
JAN	

Month	B/F	This Month	Total
JAN	0	100	100
FEB	0	10	10
MAR	0	5	5
APR	0	3	3
MAY	0	3	3
JUN	0	2	2

06 During the processing of salaries in FEB the employer will send out a SIF with only 90 records. Post this processing employer compliance in the records of the LRA once the 6 SIF files have been processed will be as below:

Month	Compliance Table
FEB	

Month	B/F	This Month	Total
FEB	10	90	100
MAR	0	5	5
APR	0	3	3
MAY	0	3	3
JUN	0	2	2

07 During the processing of salaries in MAR the employer will send out a SIF with only 95 records. Post this processing employer compliance in the records of the LRA once the SIF files have been processed will be as below:

Month	Compliance Table
MAR	

		Month	B/F	This Month	Total
		MAR	5	95	100
		APR	0	3	3
		MAY	0	3	3
		JUN	0	2	2

08	During the processing of salaries in APR the employer will send out a SIF with only 97 records. Post this processing employer compliance in the records of the LRA once the SIF files have been processed will be as below:

Month	Compliance Table
APR	

Month	B/F	This Month	Total
APR	3	97	100
MAY	0	3	3
JUN	0	2	2

08	During the processing of salaries in MAY the employer will send out a SIF with only 97 records. Post this processing employer compliance in the records of the LRA once the SIF files have been processed will be as below:

Month	Compliance Table
MAY	

Month	B/F	This Month	Total
MAY	3	97	100
JUN	0	2	2

09

During the processing of salaries in JUN the employer will send out a SIF with only 98 records. Post this processing employer compliance in the records of the LRA once the SIF files have been processed will be as below:

Month	Compliance Table
JUN	

Month	B/F	This Month	Total
JUN	2	98	100