



Parliament of Sint Maarten

Staten van Sint Maarten

To the Hon. Minister of Finance
Mr. A.M.R. Irion
Government Administration Building
Philipsburg

UV/251/2020-2021

Philipsburg, May 25, 2021

Re: Questions from MP R. Brison regarding the matter of "gratuity"

Hon. Minister of Finance,

Herewith I submit to you questions posed by Member of Parliament, Mr. R. Brison, pursuant to article 62 of the Constitution and Article 69 of the Rules of Order of the Parliament of Sint Maarten.

The letter is self-explanatory.

Yours truly,

R. Brison
President of Parliament



Rolando Brison

Member of the Parliament of Sint Maarten

STATEN VAN SINT MAARTEN		
Ingek. 20 MAY 2021		
Volgnr. IS/677/20-21		
Par.	WS	GR

To:

The President of Parliament
Mr. Rolando Brison
Parliament of Sint Maarten
Philipsburg

Philipsburg, May 19th, 2021

RE: Letter to the Honorable Minister of Finance, Mr. Ardwell Irion

Honorable President of Parliament,

Kindly receive the attached letter addressed to the Hon. Minister of Finance for further processing.

Sincerely,

Rolando Brison
Member of Parliament



Rolando Brison

Member of the Parliament of
Sint Maarten

To:
The Honorable Minister of Finance
Mr. Ardwell Irion
Government Administration Building
Philipsburg

Philipsburg, May 19, 2021

Honorable Minister of Finance,

With regards to the matter of "gratuity", I are hereby requesting your attention for the following. "Gratuity" is defined as "Money, also known as a tip, given to an individual who provides service and added to the cost of the service provided, generally as a reward for the service provided and as a supplement to the service provider's income."

Based on information from the Tax Department, I would like to receive answers to the following questions:

- 1) How often do we find individuals declaring their tips/gratuity/service charge as in come tax?
- 2) Is it currently common practice for employers to add tips/gratuity/service charge to the pay slips and wage tax cards of employees?
- 3) Do the Tax Department and the Minister of Finance believe that an exemption of income tax for gratuities within the Hospitality and Food & Beverage sector of up to 3,000,00 Nafl per person per month would cause a significant decrease in government tax revenues for wage tax and income tax?

I look forward to receiving the answers to these questions.

Sincerely,

Rolando Brison
Member of Parliament