

EXTERNAL GUIDE

A STEP-BY-STEP GUIDE TO THE EMPLOYER RECONCILIATION PROCESS

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PURPOSE

This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

The purpose of this document is to assist employers with their reconciliation submission to fulfil their tax responsibilities and to ensure a smooth Employer Reconciliation period (interim and annual).

2 INTRODUCTION

The Income Tax Act No. 58 of 1962, states inter alia that employers are required to:

- Deduct the correct amount of tax from employees,
- Pay this amount to SARS monthly,
- Reconcile these deductions and payments during the annual and the interim reconciliation, and
- Issue tax certificates to employees.

In order to comply with the Income Tax Act, employers must submit their Monthly Employer Declarations (EMP201s) to SARS. The EMP201 is an employer payment declaration that requires employers to indicate the total payment made and gives a breakdown of PAYE, SDL and UIF payment allocations as well as the Employment Tax Incentive amounts if applicable for the period.

During the Employer Reconciliation process, employers are required to submit an EMP501 declaration which reconciles the taxes collected from employees with the monies paid to period.

SARS modernization objective is to simplifying tax processes and align them with international best practice. One such recently modernized tax process is the reconciliation process. The reconciliation process has been updated to allow the employer to rectify their total payment declaration via the EMP501, rather than historically via the EMP201. This enables the employer to view and rectify holistically the total value of the tax certificates issued, their total declared liability and the total payments to SARS for the affected periods. Furthermore there are additional updates to increase the effectiveness of the process which -term vision to have a more accurate reconciliation process.

The employer in partnering with SARS plays a critical coalition which works towards adherence and compliance of tax principles and laws. This guide will assist the employer in their reconciliation submissions by demonstrating, step by step, how to complete and submit the EMP501 form via various channels so as to have a smooth Employer Reconciliation period (interim and annual).

For further information visit the SARS website on www.sars.gov.za or call the SARS Contact Centre on 0800 00 7277 or visit a SARS branch nearest you.

3 UNDERSTANDING THE EMPLOYER RECONCILIATION PROCESS

The Employer Reconciliation process is where an employer is required to submit accurate reconciliation declarations (EMP501) in respect of the EMP201 submitted, the payments made and the IRP5/IT3(a) certificates for the:

Interim period which is for the transaction period 1 March to 31 August or
Annual period is for the full tax year 1 March to 28/29 February.

The interim reconciliation was introduced in September 2010 and has now become an integral part of the Employer Reconciliation. The interim reconciliation process is intended to assist employers by:

Enabling an easier and more accurate annual reconciliation submission
Maintaining an up-to-date employee database
Registering employees for Income Tax purposes, as required.

Note: Employer reconciliation submissions must be made to SARS by the date, as prescribed by the Commissioner, by notice in the Government Gazette.

The Employer reconciliation process has been enhanced since 2008, to provide a simplified process and introduced free custom-employers in managing their engagements with SARS quickly, easily and conveniently.

All mandatory fields must be completed, as required, and this remains the responsibility of the employer to ensure the information provided to SARS is accurate at the time of submission.

Note: The information submitted by the employer through the IRP5/IT3(a) gets it. So it is very important that the information submitted to SARS is correct as this has an

Employers can complete and send the reconciliation declarations via the following channels:

Online using eFiling:

It is important to note that employers can only file a maximum of 50 IRP5/IT3(a) (tax certificates) on eFiling.

via SARS eFiling using an eFiling username and password.

It is important to note that any information submitted to SARS using a previous version will not be accepted. For the latest version, refer to SARS eFiling website www.sarsefiling.co.za

Manually at a SARS branch

The submission of manual reconciliation declarations at a branch will only be accepted for employers with a maximum of five IRP5/IT3(a) certificates. Employers with more than five IRP5/IT3(a) certificates are advised to either use SARS eFiling or

It is important to **note** the following:

The submission of EMP501 forms via post or by placing it in the drop box at a SARS branch will no longer be accepted.

From the 2009 transaction year and onwards, adjustments to reconciliation submissions must be made by sending a revised EMP501.

SARS will only accept EMP701 declarations for adjustments made to reconciliation submissions for 1999 – 2008 where an EMP501 was not received for that transaction year. This must be sent

Reconciliation involves the matching of all tax due (liabilities) with all tax paid and checking these against the total value of all tax certificates issued. These three (3) amounts should all be equal. The reconciliation process only relates to the tax paid and not additional tax, penalties or interest.

STEP 1

Before completing the EMP501 (for interim and annual submission), determine the total income of each employee for that year and recalculate the tax based on that amount. IRP5/IT3(a) certificates should reflect the income, deductions and tax as calculated at this point.

STEP 2

If the recalculated liability according to the tax certificates is different to the EMP201s previously declared, it will need to be determined in which month(s) these differences occurred.

STEP 3

The demographic information such as the Business Information and Contact Details sections on the form will be pre-populated. If the pre-populated information is incorrect, the employer is advised to visit the SARS branch to update the incorrect details.

STEP 4

Ensure that the question is answered that relates to the reconciliation including ETI or not. populated on the EMP501 form to completed in full.

STEP 5

All the monthly liabilities will be pre-populated on the EMP501 using information which is all financials for PAYE, SDL and UIF. The employer must verify the amount declared on the EMP501 with the payments made and the amount on the EMP201.

STEP 6

The total monthly payments made in respect of PAYE, SDL and UIF (excluding payments made in respect of interest and additional tax) will be auto-calculated on the form. These reflect the actual payments made to SARS throughout the year.

STEP 7

When settling any shortfall reflected on the reconciliation, the payment must be allocated to the period(s) in which the shortfall occurred. If the relevant period cannot be determined, the payment should be allocated to the last active period within the transaction, which is August (interim) and February (annual).

Corrections to liabilities amounts or payments made to SARS must be made on the EMP501. If any of the three amounts of the total value of all tax certificates issued are not equal; the correction must be done on the EMP501, and the revised EMP501 must correspond to the relevant EMP201 periods.

Note:

An agreed estimate or a declaration submitted as part of Voluntary Disclosure Programme (VDP) cannot be changed by the employer.
The employer should keep the correct certificates or EMP201 and relevant documentation for audit purposes.

3.5 ISSUES WHICH MAY ARISE

Where you had a credit due that was used in settling a liability this year, you should add this to the payment field for that particular month when finalising your reconciliation.

The following are the most common instances where the recalculated (actual) monthly liabilities could differ from the original declared liability amount on the EMP201s:

A delay in implementing the correct tax tables. This may have resulted in an over/under-deduction of tax in the months prior to the tax tables being introduced. As long as the adjustments are made in the month following the tax tables being made available, the original EMP201 amounts need not be revised.

When performing your final tax liability calculation for employees, difference could arise as a result of fluctuations in monthly remuneration. Where this has occurred, the differences must be reflected in the relevant month (e.g. in the month that a person resigns or end of the tax year).

and the employee resigns before the bonus is due, there might be an over/under-deduction.

Any administrative timing difference in updating your payroll records (e.g. resignation or death of an employee which is only updated after running the payroll, resulting in an over-payment to SARS).

If you change any data in respect of any reconciliation that has already been submitted to SARS, the certificate(s) can be amended and the EMP501 adjusted accordingly. The revised EMP501, and any revised certificates, must then be submitted to SARS.

This section describes the steps to be followed when completing the EMP501 declaration when preparing the certificates manually to be submitted at a SARS branch, on eFiling or

When submitting the certificates via eFiling, some fields will be prepopulated and auto calculated.

SARS Employer Reconciliation Declaration **EMP501**

Does the Reconciliation include ETI? ☐ Y ☐ N ☐

Business Information EMP501

Termination Year (CCYY) Period of Reconciliation (CCYYMM) SARS Ref No. SDI Ref No. UIF Ref No.

Trading Other Name SIC Code IEC Code

Tax Practitioner Details (if applicable)

Registration No. Tel No.

Contact Details

First Name Surname

Position held at business

Bus Tel No. Fax No. Cell No.

Email

Reason for Over / Understatement of Declaration

Reason

Payroll Systems Details

Payroll System

Other payroll

Declaration

I hereby declare that this reconciliation is true and correct and that all tax, levies and contributions required to be deducted have been deducted and all payments deducted have been paid. I hereby accept liability for any differences that may arise.

Date (CCYYMMDD)

Please stamp you sign over the 2 lines of "X" above

For verification go to www.sars.gov.za or call 0800 30 3030 (Toll Free)

Barcode and QR code at the bottom of the form.



Employer Reconciliation Declaration

EMP501

Does the Reconciliation include ETI? ☐ Y ☐ N ☐

Does the Reconciliation include ETI?

If the employer selects yes, the ETI container will form part of the EMP501 to be completed.

If the employer selects no, the ETI container will NOT form part of the EMP501 to be completed.

Business Information	
Transaction Year (YYYY)	Period of Reconciliation (YYYYMM)
Trading or Other Name	PAYE Ref No.
	SDL Ref No.
	UIF Ref No.
	SIC Code
	SEZ Code

The following information will be pre-populated on the form:

Transaction Year: This is an internal term representing the year to which the EMP501 refers.

Period of Reconciliation: This value is the transaction year followed by the period of the reconciliation. Example: if the reconciliation is for the period ending February 2017, then 201702 will be displayed or if the reconciliation is for the period ending August 2017, then 201708 will be displayed.

PAYE Ref No.

SDL Ref No.

UIF Ref No.

Trading or Other Name:

SIC Code: Complete the SIC Code. The Standard Industrial Classification codes (SIC Codes), are an internationally accepted set of codes for the standard classification of all economic activities. These codes are prescribed by the Department of International Economic and Social Affairs of the United Nations.

SEZ Code: Complete the SEZ Code. SEZ means Special Economic Zone and is designated by the Minister of Trade and Industry. It is an economic development tool to promote economic growth and export by using support measures in order to attract targeted foreign and domestic investments and technology.

Tax Practitioner Details (if applicable)	
Registration No.	Tel No.

Registration No: Complete the tax practitioner

Tel No

Note: For the Tel No field, please only use numeral without any spaces in between. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or Cell No field.

This section is optional.

4.4 STEP 4: CONTACT DETAILS OF THE REPRESENTATIVE DETAILS

Contact Details	
First Name	
Surname	
Position Title at Business	
Mobile No.	Cell No.
Email	

First Names:

Surname:

Position held at the Business: Complete the position you hold at the business.

Bus Tel No: This is an optional field.

Fax No.: This is an optional field.

Cell No.: This is an optional field.

Note: You must complete at least one of the Bus Tel No, Fax No or Cell No field.

Contact email: This is an optional field.

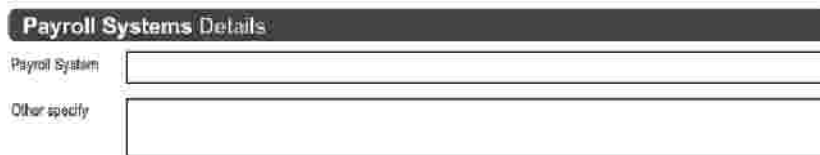
4.5 STEP 5: THE REASON FOR OVER/UNDERSTATEMENT OF DECLARATION DETAILS



Where applicable, state the reason for the over/understatement of the declaration.

This is not a mandatory field.

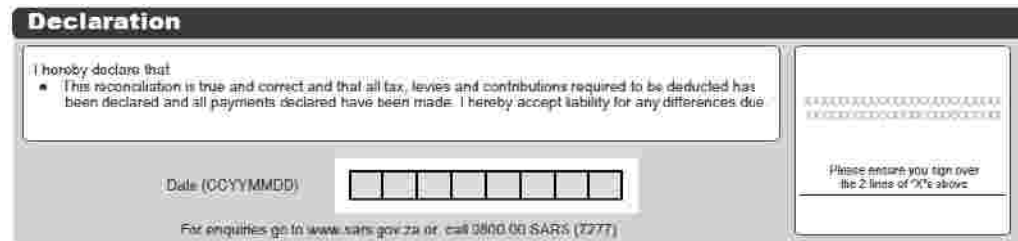
4.6 STEP 6: PAYROLL SYSTEMS DETAILS



Payroll system: Complete the payroll system details by selecting the system used on the dropdown list.

Other specify: If on the drop down, then this field will be editable and you must specify the payroll system.

4.7 STEP 7: DECLARATION



4.8 STEP 8: EMPLOYMENT TAX INCENTIVE (ETI) DETAILS

ETI Calculated: Complete the calculated ETI for the ETI based on the ETI Act.

PAYE Liability: This field will be pre-populated.

ETI Utilised: Complete the ETI utilised amount for each month.

Note:

These fields are a summary of the monthly liabilities for ETI Brought Forward, ETI Calculated, PAYE Liability, and ETI Utilised as recalculated during the reconciliation process.

All these fields are numeric and cents must be omitted or rounded off to the nearest rand.

The totals may be for a six (6) months or twelve (12) month period, for the interim and annual reconciliations respectively.

The ETI amount cannot be increased on the EMP501. If ETI was over claimed for a period the user will be allowed to reduce the ETI amount for that specific month

Note: Where an ETI amount was not claimed for a specific month or the amount claimed was lower than the qualifying amount, the employer can claim the shortfall on the EMP201 return for the month during which the error was realised, provided that the month falls within the same reconciliation period.

PAYE Payable (excluding Penalties, Interest and Add tax): This is the amount calculated as the PAYE liability of the current month *less* the ETI Utilised. The field will be auto-calculated.

This field will be auto-calculated by adding up all values entered under each of the respective columns.

ETI Calculated: March to August

PAYE Liability: March to August

ETI Utilised: March to August

PAYE Payable: March to August

This field will be auto-calculated by adding up all values entered under each of the respective columns.

ETI Calculated: September to February

PAYE Liability: September to February

ETI Utilised: September to February

PAYE Payable: September to February

ETI not Utilised (half year): ETI Brought forward for August *plus* ETI calculated for August *less* the ETI Utilised for August for the half-yearly reconciliation period.

ETI not Utilised (full year): ETI Brought forward for February *plus* ETI calculated for February *less* ETI Utilised for February for the full-yearly reconciliation period.

4.10 STEP 10: FINANCIAL PARTICULARS

Note: These fields are a summary of the monthly liabilities for PAYE liability, SDL, and UIF as recalculated during the reconciliation process.

All these fields are numeric and cents must be omitted or rounded off to the nearest rand.

relevant month. These fields will automatically be calculated when completing the declaration electronically.
The totals may be for a six (6) months or twelve (12) month period, for the interim and annual reconciliations respectively.

These fields for each month will be pre-populated from the EMP201

PAYE Liability
SDL
UIF

These fields are calculated as follows:

Total Liability for PAYE: Tax Paid on Behalf of Employee + Audit Result not In Certificates + Tax Certificate Total
Total Liability for SDL/UIF: Audit Result not In Certificates + Tax Certificate Total

Total Monthly Liability: The liabilities for the relevant month. This field will be auto-calculated when completing the declaration electronically.

4.12 STEP 12: PAYMENTS (EXCL. PENALTIES, INTEREST AND ADD TAX):

Complete the total payments for the business per month.

The monthly total of all **actual payments** made to SARS in respect of PAYE, SDL and UIF for the relevant month should be indicated. **Any additional tax, interest and penalties paid must be excluded.**

All these fields are numeric **and cents must be omitted or rounded off to the nearest rand.**

4.13 STEP 13: ANNUAL TOTAL DETAILS

Total Liability (UIF): This field will be pre-populated and calculated as the Tax Certificates Total (UIF).

[illegible]

Tax Certificates Total (UIF): If completed online e@syFile™ or eFiling Software Application, then this value will be retrieved from the tax certificate and pre-populated.

Apply Recall Test in Certification

Audit result not in certificates (PAYE Liability)
Audit result not in certificates (SDL)
Audit result not in certificates (UIF)

[illegible]

Complete numeric values only. Decimal values should not be included.

4.19 STEP 19: DECLARED LIABILITY DETAILS

Declared Liability									
Rands only, no cents									

Note:
populate all the totals and difference fields for you.

-assess button in order to

This field will be pre-populated. To arrive at the final declared liability amount, add the
and the **Total Liability and Annual
total.**

4.20 STEP 20: ANNUAL ETI UTILISED

Annual ETI Utilised									
Rands only, no cents									

This field will be auto-calculated.

-populated with the
half year total of the reconciliation monthly period indicated as 08 or Annual total of ETI
Utilised if period of reconciliation monthly period is 02.

4.21 STEP 21: DUE BY/TO YOU DETAILS (EXCL. PENALTIES, INTEREST AND ADD TAX):

Due By / To You									
(excl. Penalties, Interest and Add Tax)									
Rands only, no cents									

This field will be auto-calculated.

To calculate the Due By/To You (excl. Penalties, Interest and Add tax) amount, subtract the
Annual ETI Utilised amount calculated for the
from the

Any **positive** by **negative** to

This section describes the steps to be followed when preparing the certificates manually to
be submitted at a SARS branch, on eFiling or via .

When submitting the certificates via eFiling, No fields will be prepopulated with information on the IRP5.

SARS		Taxation Year (CCY) <input type="text" value="2019"/>	Year of Assessment (CCY) <input type="text" value="2020"/>	Period of Reconciliation (CCY/MM) <input type="text" value="01/2020"/>	Employee Income Tax Certificate	
Certificate No. <input type="text" value="00000000000000000000"/>		IRP5/IT3(a)				
EFT (EMPLOYMENT TAX INDENTURE) INDICATOR <input type="checkbox"/> Y <input type="checkbox"/> N <input type="checkbox"/>						
Employee Information						
Employee First Name <input type="text" value="JOHN"/>						
Employee Trading Name <input type="text" value=""/>						
First Surname <input type="text" value="SMITH"/>						
Initials <input type="text" value="J S"/>						
Address: Residential Type <input type="text" value="Residential"/>						
Identity Number <input type="text" value="800101010101010101"/>						
Permanent No. <input type="text" value=""/>						
Permanent Country (eg. United States - Italy) <input type="text" value=""/>						
Home Tel No. <input type="text" value=""/>						
Fax No. <input type="text" value=""/>						
Cell No. <input type="text" value=""/>						
E-mail <input type="text" value=""/>						
Employee Address Details - Residential						
Unit No. <input type="text" value=""/>						
Street No. <input type="text" value=""/>						
Street / Name of Farm <input type="text" value=""/>						
Suburb / Locality <input type="text" value=""/>						
City / Town <input type="text" value=""/>						
Postal Code <input type="text" value=""/>						
Country Code <input type="text" value=""/>						
Employee Remuneration Bank Account Details						
Mark with an "X" if not paid electronically via EFT <input type="checkbox"/>						
Bank Name <input type="text" value=""/>						
Branch Name <input type="text" value=""/>						
Account Holder Name (Account name as registered at bank) <input type="text" value=""/>						
Bank Account Type <input type="text" value=""/>						
Employer Reference Numbers						
PAYE Ref No. <input type="text" value=""/>						
SDL Ref No. <input type="text" value=""/>						
IRP Ref No. <input type="text" value=""/>						
Tax Certificate Information						
Trading Other Name <input type="text" value=""/>						
Employee Address Details Business						
Unit No. <input type="text" value=""/>						
Street No. <input type="text" value=""/>						
Street / Name of Farm <input type="text" value=""/>						
Suburb / Locality <input type="text" value=""/>						
City / Town <input type="text" value=""/>						
Postal Code <input type="text" value=""/>						
Country Code <input type="text" value=""/>						
Pay Periods						
Employment Date (CCY/MM/DD) <input type="text" value="2019/01/01"/>						
Periods in a Year of Assessment <input type="text" value="12"/>						
No. of Periods Worked <input type="text" value="12"/>						
First Employed From (CCY/MM/DD) <input type="text" value="2019/01/01"/>						
First Employed To (CCY/MM/DD) <input type="text" value="2019/12/31"/>						
Directive Numbers						
Directive No. <input type="text" value=""/>						
Directive No. <input type="text" value=""/>						
Directive No. <input type="text" value=""/>						

reflected against code 4102 (PAYE).

The calendar month in the IRP5/IT3(a) number (code 3010) must be specified IT3(a). The same certificate should be submitted to SARS at the end of the tax year, as part of the final submission.

Employers making use of the manual certificates may only issue these to employees once SARS is satisfied that the reconciliation has been completed correctly. The manual certificates together with the signed EMP501, and where applicable the EMP601 must be submitted to SARS.

Employers must allocate unique numbers for each certificate issued to employees

A manual IRP5/IT3(a) will not be accepted by SARS where all the relevant mandatory fields have not been completed

All incomes and deductions reflected on an IRP5/IT3(a) must be classified according to the different codes allocated for incomes and deductions [Please see [section for](#)

All incomes and deductions codes used on an IRP5/IT3(a) must be completed in numeric sequence.

A separate IRP5/IT3(a) may not be issued to the employee in respect of the same remuneration, and no blank certificates may be issued

5.2.1 STEP 1: THE HEADER DETAILS

The screenshot shows the header section of a SARS Employee Income Tax Certificate. It includes the SARS logo, a 'Transaction Year (CCY)' field, a 'Year of Assessment (CCY)' field, a 'Period of Reconciliation (CCYMM)' field, and a 'Certificate No.' field consisting of a 30-digit grid. To the right, it says 'Employee Income Tax Certificate' and 'IRP5/IT3(a)'. At the bottom left, there is an 'ETI (EMPLOYMENT TAX INCENTIVE) INDICATOR' with 'Y' and 'N' checkboxes. At the bottom right, there is a 'Type of Certificate' field with a dropdown menu.

The following fields will be pre-populated:

Transaction Year

Year of Assessment

Period of Reconciliation

Certificate No: This unique thirty (30)-digit number is allocated by the employer for each specific IRP5/IT3(a) certificate issued.

The certificate number comprises of:

The ten (10) digit employ PAYE reference number (or alternatively, the Income Tax reference number)

The next 4 digits employ the Transaction Year

The next 2 digits employ the concluding calendar year month of the period of reconciliation. (If it is a bi-annual submission 08 or 02 can be specified. If it is an annual submission only 02 can be specified.)

The remaining characters are a unique combination of Alpha and Numeric characters.

Type of Certificate: Specify whether the certificate is an IRP5 or an IT3(a).

ETI (Employment Tax Incentive) Indicator: Select Yes or No.

displayed.

If the employer se
NOT be displayed.

5.2.2 STEP 2: EMPLOYEE INFORMATION DETAILS

Employee Number: Complete the employee number in this field if the field is not pre-populated.

Surname/Trading Name: If the field is not pre-populated, and the certificate is for an individual, the certificate is for a trust, company, partnership or corporation.

First two Names: If the field is not pre-populated, the certificate is for an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, pensioner, an Asylum seeker or a refugee

Initials: If the field is not pre-populated, the certificate is for an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, pensioner, an Asylum seeker or a refugee

Nature of a person: Please enter one of the letters below for the application description:

- A:** Individual with an identity or passport number that is not a Director of a Company / Member of a CC, Asylum Seeker, Pensioner or Refugee;
- B:** Individual without an identity or passport number that is not a Director of a Company / Member of a CC, Asylum Seeker, Pensioner or Refugee;
- C:** Director of a private company / member of a CC;
- D:** Trust;
- E:** Company / CC;
- F:** Partnership
- G:** Corporation;
- H:** Personal Service Provider;
- M:** Asylum Seeker;
- N:** Retirement Fund Lump Sum Recipient/Pensioner;
- R:** Refugee.

Date of Birth: with or without an ID No. or Passport No.), a director of a private company/member of a close corporation or a pensioner.

ID No.: **mandatory** for an individual (with an ID No.) or a pensioner.

Alternate Identification type: Select an appropriate identification type from the following list:

South African Company / Close Corporation Registration Number
South African Trust Registration Number
Asylum Permit Number

Alternate Identification No: Complete this field if the employer indicated that there is an alternative identification type.

Passport No.: This field will be pre-populated. If not, No. This is a **mandatory** for an individual (without an ID No. or Passport No), where the ID No. has not been completed, and optional for a pensioner.

Passport Country/Country of Origin: This is an optional field for the country in which the passport was issued, e.g. Nigeria will be NGA. Please see country that issued th

Income Tax Ref. No: This is an optional field and must start with a 0, 1, 2, 3 or 9.

Home Tel No: This field will be pre-populated, if not, complete the home telephone number of the employee.

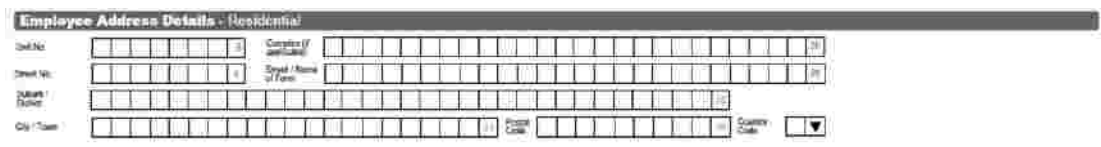
Bus Tel No: This field will be pre-populated, if not, complete the Business telephone number of the employer.

Fax No.: This field will be pre-populated, if not, complete the fax number of the employee.

Cell No.: This field will be pre-populated, if not, complete the cell number of the employee.

Contact email: This is an optional field.

5.2.3 STEP 3: EMPLOYEE ADDRESS DETAILS RESIDENTIAL DETAILS



The fields in this section will be pre-populated. If one of the fields are not, complete as follows:

Unit No.: Complete the unit number if the employee does not reside in a standalone house.

Complex: Where applicable, complete the name of the complex.

Street No.: Complete the street number of the residence in which the employee resides.

Street/Name of farm: Complete the name of the street or the farm where the employee reside.

Suburb/District: Complete the name of the suburb or district in which the employee resides.

City/Town: Complete the name of the city or town in which the employee resides.

Postal Code: Complete the postal code for the suburb in which the employee resides.

Country Code: Complete the country code for the country in which the employee resides.

5.2.4 STEP 4: EMPLOYEE POSTAL ADDRESS DETAILS

The screenshot shows a form titled "Employee Address Details - Postal". It contains several input fields and checkboxes. The "Postal Address Structure" field is a dropdown menu. The "Care of Address" and "Care of Intermediary" fields are checkboxes. The "Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID)" field is a text input. The "PO Box", "Private Bag", and "Other PO Special Service (specify)" fields are checkboxes. The "Number" field is a text input. The "Post Office" field is a text input. The "Postal Code" field is a text input. The "Country Code" field is a dropdown menu.

Postal Address Structure: select one of the following options:

- Postal Address same as Residential Address
- Structured Postal Address
- Structured Physical Address (not the same as Residential Address)
- Unstructured 4 line Postal Address

Note that some of the fields will either not be visible or will be greyed out for completion. This is based on the selection made.

Care of Address: select Yes or No

If Care of Address is Yes , then Care of Intermediary field is mandatory.

Care of intermediary : Complete the care of intermediary

The following fields will be displayed for completion, if the Postal Address Structure :

- Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID).
- PO Box / Private Bag.
- Other PO Special Service (specify).
- Number.
- Post Office.
- Postal Code.
- Country Code.

Post Agency or other sub-unit (if applicable): This field will be pre-populated:

PO Box:

Private Bag:

Other PO Special Service (specify)

Number: Enter the number of the P.O.Box, Private Bag or other PO Special Service specified.

Post Office: Complete the name of the Post Office.

Country Code: Complete the country code for the postal address of the employee.

Postal Code: Complete the postal code for the suburb of the postal address of the employee.

The form titled "Employee Address Details - Postal" contains the following fields:

- Unit No.: A 10-digit numeric field.
- Complex (if applicable): A checkbox.
- Street No.: A 10-digit numeric field.
- Street/Name of Farm: A 30-character alphanumeric field.
- Suburb/District: A 30-character alphanumeric field.
- City/Town: A 30-character alphanumeric field.
- Postal Code: A 10-digit numeric field.
- Country Code: A dropdown menu.

Note: Pensioners are not required to complete this section.

The fields in this section will be pre-populated. If one of the fields are not, complete as follows:

Unit No.: Complete the unit number, where the business address of the employee is not a stand-alone location.

Note: If the Nature of Person field was completed as N, then the Employee Address Details is optional.

Complex: Where applicable, complete the name of the complex in which the business is located.

Street No.: Complete the street no. for the business location.

Street/Name of Farm: Complete the street name or farm name, where the business is located.

Suburb/District: Complete the name of the suburb or district in which the business is located.

City/Town: Complete the name of the city or town in which the business is located.

Postal Code: Complete the postal code for the suburb in which the business is located.

Country Code:
address.

The form titled "Employee Address Details - Postal" contains the following fields:

- Address Line 1: A 30-character alphanumeric field.
- Address Line 2: A 30-character alphanumeric field.
- Address Line 3: A 30-character alphanumeric field.
- Address Line 4: A 30-character alphanumeric field.
- Postal Code: A 10-digit numeric field.
- Country Code: A dropdown menu.

The fields in this section will be pre-populated. If one of the fields are not, complete as follows:

Address Line 1 4: Complete the employee address from line one to line four

Postal code: This field is mandatory

Country code: This field is mandatory

5.2.5 STEP 5: EMPLOYEE REMUNERATION BANK ACCOUNT DETAILS

The form titled "Employee Remuneration Bank Account Details" contains the following fields:

- Mark with an 'X' if not paid electronically or if Foreign: A checkbox.
- Account No.: A 10-digit numeric field.
- Branch No.: A 10-digit numeric field.
- Bank Name: A 30-character alphanumeric field.
- Branch Name: A 30-character alphanumeric field.
- Account number: A 30-character alphanumeric field.
- Name of bank: A 30-character alphanumeric field.
- Country Code: A dropdown menu.

Where an employ
transferred, check the box
bank account.

Account No.:

Branch No.: Complete the
automatically pre-populate when selecting the Bank name and completing the certificate
electronically.

Bank Name: -up list
which appears when completing the certificate electronically.

Branch Name:
pre-populate when selecting the Bank name and completing the certificate electronically.

Account Holder Name: Complete the name of the account holder.

5.2.6 STEP 6: BANK ACCOUNT TYPE DETAILS

Bank Account Type

Account Holder Relationship:
Account Type:

Bank Account Type

Account Holder Relationship:	<input type="checkbox"/> Own	<input type="checkbox"/> Joint	<input type="checkbox"/> 3rd Party
Account Type:	<input type="checkbox"/> Cheque / Current Acc.	<input type="checkbox"/> Bond Acc.	<input type="checkbox"/>
	<input type="checkbox"/> Savings Acc.	<input type="checkbox"/> Credit Card Acc.	<input type="checkbox"/>
	<input type="checkbox"/> Transmission Acc.	<input type="checkbox"/> Subscription Share Acc.	<input type="checkbox"/>

Account Holder Relationship:

Own
Joint
3rd Party

Account Type: Indicate the type of account the employee has:

Cheque/current
Savings
Transmission
Bond
Credit Card
Subscription Share.

5.2.7 STEP 7: EMPLOYER REFERENCE NUMBER DETAILS

PAYE Ref No.	<div style="border-bottom: 1px solid black; width: 80px;"></div>
SDL Ref No.	<div style="border-bottom: 1px solid black; width: 80px;"></div>
UIF Ref No.	<div style="border-bottom: 1px solid black; width: 80px;"></div>

7, and an

SDL Ref No.:

UIF Ref No.:

Tax Certificate Information	
Trading Other Name:	

5.2.9 STEP 9: EMPLOYEE PHYSICAL WORK ADDRESS

Employee Address Details Business																									
Unit No.							Complex (if applicable)																		
Street No.							Street / Name of Firm																		
Suburb / District																									
City / Town															Postal Code					Country Code		▼			

Postal Code: Complete the postal code for the suburb in which the business is located.

Country Code: Complete the country code for the country in which the business is located.

5.2.10 STEP 10: PAY PERIOD DETAILS

Pay Periods														
Employment Date (CCYYMMDD)														
Periods in a Year of Assessment														
No. of Periods Worked														
Period Employed From (CCYYMMDD)														
Period Employed To (CCYYMMDD)														

Employment Date (CCYYMMDD):
commenced.

Period in Year of Assessment: The number of pay periods into which the employer divides the tax year. This is normally divided either into months or days, and can be any value between 1 and 380.

No. of Periods Worked: The number of pay periods which the employee worked within the relevant tax year. This is normally divided into months or days, and can be any value between 1 and 380.

Period Employed From:
Assessment.

Period Employed To: _____ of
Assessment.

5.2.11 STEP 11: DIRECTIVE NUMBERS DETAILS

Directive Numbers														
Directive No.														15
Directive No.														15
Directive No.														15

Complete the directive number as per the Tax directive received for source codes: **3608, 3614, 3664, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921 or 3922.**

Note: Only copies of the final IRP5/IT3(a) certificates must be provided for period 02. Please retain copies for your own records as well.

5.2.12 STEP 12: INCOME RECEIVED DETAILS

[illegible]

Note: Rand amounts should be entered from the right of the grid, and cents must be rounded off to the nearest rand as per the example below

Source code block

SARS has simplified the reconciliation submission process by combining required source codes, and eliminating certain redundant codes. Please see [here](#) for the consolidation of Source Codes.

Complete a valid income source code. Please see s
Source Codes for IRP5/IT3(, to obtain the code for the type of income that was received.

Non-Taxable Income (3696): This field is pre-populated as the sum total of all the income amounts which were completed as non-taxable.

Note: The amount completed here must be excluded from code 3697 and 3698 for year of assessment prior to 2017.

Gross Retirement Funding Income (3697): This field is pre-populated and is the sum total of all retirement funding income amounts.

Note: This field is mandatory if no values have been completed for code 3696 and 3698. This is not applicable from 2017 year of assessment.

Gross Non-Retirement Funding Income (3698): This field is pre-populated and is the sum total of all non-retirement funding income amounts.

Note: This field is mandatory if no values have been completed for code 3696 and 3697. This is not applicable from 2017 year of assessment

Gross employment income (taxable) (3699): This field will be auto-calculated. It is the sum total of all the amounts for all income source codes not included in 3696.

5.2.13STEP 13: DEDUCTION/CONTRIBUTION DETAILS

Deductions / Contributions / Information													
R													
R													
R													
R													
R													
R													
R													
R													
R													
R													
R													
R													
Total Deductions / Contributions / Information													
R													4 4 9 7

This section must be completed only if any relevant amount has been deducted from or contributed on behalf of the employee.

Note: Rand amounts should be entered from the right, and cents must be rounded off to the nearest rand.

The rand value for the deductions/contributions must be completed from the right, and the code for the deduction/contribution must be entered under in the four (4) blocks next to the rand amount.

Total Deductions/Contributions/ information: This field is auto-calculated.

5.2.14STEP 14: TAX CREDITS AND/OR EMPLOYER'S/EMPLOYEE CONTRIBUTIONS DETAILS

Tax Credits and/or Employer/Employee Contribution																	
SITE																	
R																	4101
PAYE																	
R																	4102
PAYE on Lump Sum Benefit																	
R																	4115
Employee and Employer UIF Contribution																	
R																	4141
Employer SDL Contribution																	
R																	4142
Total Tax, SDL and UIF																	
R																	4149
Medical Scheme Fees Tax Credit																	
R																	4116
Additional Medical Expenses Tax Credit																	
R																	4120
Reason for Non-Deduction of Employees' Tax																	
																	4150

Note: Use rand and cents.

SITE (4101): This field will be pre-populated. This field is **mandatory** if the values for source code **4102**, **4115**, and the - are not completed. This field should not be completed from 2014 year of assessment

PAYE (4102): This field will be pre-populated This field is **mandatory** if the values for source code **4101**, **4115** and the - are not completed.

PAYE on Lump Sum and severance Benefit (4115): Complete the PAYE amount deducted from the retirement lump sum benefit. This field may only be completed if a source code 3901 (from 2012 year of assessment onwards), 3915, 3920, 3921 or 3922 has been completed under .

Employee and Employer UIF Contributions (4141): Complete the sum total of both the

Employer SDL Contribution (4142):
contributions.

Total Tax, SDL and UIF (4149): Complete this by adding the following totals: SITE (**4101**) + PAYE (**4102**) + PAYE on Lump Sum Benefit (**4115**) + Employee and Employer UIF Contribution (**4141**) + Employer SDL Contribution (**4142**).

Medical Scheme Fees Tax Credit (4116): Complete the portion of the medical scheme fees tax credit which may be allowed to reduce the tax liability to zero (0).

Additional medical expenses tax credit (4120): This field is only valid if the Year of Assessment is 2017 or later. Complete the additional medical expenses tax credit.

Reason for Non- Complete a valid reason code as
mandatory if the values for source code **4101**, **4102**, and **4115** are not completed. Please see s

5.2.15 STEP 15: EMPLOYMENT TAX INCENTIVE (ETI) DETAILS

Employee Number: This field will be auto-populated with the employee number entered in the Employee Information container.

Initials: This field will be auto-populated with the Initials entered in the Employee Information container.

Surname/Trading Name: This field will be auto-populated with the surname or trading name entered in the Employee Information container.

5.2.16 STEP 16: ETI FINANCIALS

Code 4118:
indicator.

5.2.17 STEP 17: ETI CLASSIFICATION

SIC Code: Complete the SIC Code. The Standard Industrial Classification codes (SIC Codes), are an internationally accepted set of codes for the standard classification of all economic activities. These codes are prescribed by the Department of International Economic and Social Affairs of the United Nations.

SEZ Code: Complete the SEZ Code. SEZ means Special Economic Zone and is designated by the Minister of Trade and Industry. It is an economic development tool to promote economic growth and export by using support measures in order to attract targeted foreign and domestic investments and technology. Refer to **BRS - PAYE Employer Reconciliation for 2017 / 2018- Appendix A: Country Codes**.

5.2.18 STEP 17: MONTHLY FINANCIAL INFORMATION FOR THE EMPLOYEE

	ETI Hours	Minimum Wage	Wage Paid	Remuneration Paid	ETI Calculated	ETI Qualifying 12 Month Period Indicator
March						<input type="checkbox"/>
April						<input type="checkbox"/>
May						<input type="checkbox"/>
June						<input type="checkbox"/>
July						<input type="checkbox"/>
August						<input type="checkbox"/>
Total (for ETI Phase)						

ETI Hours: Complete the actual hours for which the employee was employed and paid remuneration in each specific month. This field is mandatory if the to the ETI indicator question on the form. Complete this field in decimal digits even if the decimal value is zero. (E.g. 0.00). This field is applicable from the 2017 Year of assessment.

Minimum Wage: Complete the minimum wage for the sector in which the employee works.
Note: The minimum wage must be 0 if the wage is not paid under a wage regulating measure

Wage Paid: Complete the actual wage to be paid to the employee.

Remuneration Paid: Complete the actual monthly gross remuneration paid to the employee for each month.

ETI Calculated: Complete the calculated ETI for the ETI based on the ETI Act.

5.2.19 STEP 18: ETI QUALIFYING 12 MONTHS PERIOD INDICATOR:

ETI Qualifying 12 Month Period Indicator
<input type="text" value="0"/>
<input type="text" value="1"/>
<input type="text" value="0"/>
<input type="text" value="2"/>
<input type="text" value="1"/>
<input type="text" value="0"/>

ETI Qualifying 12 Months period Indicator: Complete the period which the employee qualifies for the ETI.

Note:

- 0 = If the employee does not qualify for ETI for the specified month.
- 1 = If the employee qualifies for ETI for the specified month and the month is in the first 12 month period.
- 2 = If the employee qualifies for ETI for the specified month and the specified month is in the second 12 month period.

5.2.20 STEP 18: TOTALS FOR MONTHLY REMUNERATION AND ETI CALCULATED

ETI Hours	Minimum Wage	Wage Paid	Remuneration Paid	ETI Calculated	ETI Qualifying 12 Month Period Indicator
Total (1st ETI Period)					

Total (1st ETI Period) Monthly Remuneration: This field will be auto-calculated by

Total (1st ETI Period) ETI Calculated: This field will be auto-calculated by adding each

To file the employer reconciliation declaration EMP501, your organisation must be registered on eFiling and the Organisation tax type for the EMP501 must be activated.

This section will guide you to activate the organisation tax type of EMP501 submission to allow the employer to submit the reconciliation:

- Log on to the SARS eFiling website (www.sarsefiling.co.za)
- Select **Organisations** at the top left of the webpage
- Select **Organisation Tax Types** and the list of tax types for the organisation will be displayed
- Select the check box next to **EMP501 Submission**
- Enter your PAYE Reference Number in the **Reference Number** field
- Click on drop down list next to **Tax Office** to select the tax office where you registered for PAYE
- Click on **Register** button at the bottom of the screen

The screenshot shows the 'Organisations' section of the SARS eFiling website. On the left is a navigation menu with options like 'Register New', 'Change Details', 'Banking Details', 'Organisation Tax Types', 'Request Tax Types', 'ISV Activation', 'Summary', 'VAT Vendor Search', 'Delete Taxpayer', 'Pending Registration', 'SARS Registered Details', 'Employee Registration', 'Admin Reports', 'Rights Groups', and 'Special Links'. The main content area has a header with a question mark icon and a link to deactivate/reactivate tax types. Below this, it asks to 'Select the electronic returns that you wish to register for:'. There are four checkboxes: 'EMP201 - PAYE' (checked), 'EMP201 - SDL' (unchecked), 'EMP501 - Submission' (checked), and 'PAYE Admin Penalty' (checked). Each checked option has a 'Reference Number' field (all containing '7') and a 'Tax Office' dropdown menu. For 'EMP501 - Submission', the selected tax office is 'ALBERTON'. For 'PAYE Admin Penalty', the selected tax office is 'PRETORIA'. At the bottom are 'Register' and 'Reset' buttons.

The following message will be displayed to confirm that the tax number has been successfully registered for the **EMP501 -Submission** option on eFiling.

SARS eFILING

USER ORGANISATIONS RETURNS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT

Organisation

- Register New
- Maintain SARS
- Registered Details
- Change Details
- Banking Details
- Organisation Tax Types
- Request Tax Types
- ISV Activation
- Summary
- VAT Vendor Search
- Delete Taxpayer
- Pending Registrations
- Bulk Registration
- Admin Reports
- Higher Groups
- Special Links

For help on how to deactivate and reactivate tax types, please click [here](#).

Tax Types successfully updated.

Select the electronic returns that you wish to register for;

☒ **EMP201 - PAYE**
Please be aware that when registering for PAYE you will automatically be activated for UIF.

Reference Number: 7123456789
Tax Office: PRETORIA
Status: Successfully Activated

☐ **EMP201 - SDL**

Reference Number:
Tax Office: ALBERTON

☒ **EMP501 - Submission**

Reference Number: 7123456789
Tax Office: PRETORIA
Status: Successfully Activated

Select **Returns** from the menu on the top

From the menu on the left click on:

**Returns Issued
Employees Tax (EMP501)**

USER ORGANISATIONS RETURNS

Inbox

Returns Issued

Personal Income Tax (ITR12)

Employee's Tax (EMP501)

Select the appropriate year from the drop-down list, and then click on **Request Return**

Note: The EMP501 reconciliation returns must be submitted twice a year
Period 1 is due at the end of August (CCYY08).

Period 2 (which is the full year submission) is due at the end of February (CCYY02)

The following message will be displayed on the screen. Read the message to ensure that you understand the requirements that must be adhered to for the successful processing of your EMP501 reconciliation.

Click on **Continue**

The **Back to eFiling** button will allow you to go back to the previous screen

To download the e@syfile software, Click on the **E@syfile Download** button.

Employee's Tax (EMP501)

Click on the **EMP501** link.

EMP501 WORK PAGE

Click on **My Reconciliation Declaration** from the menu on the left to access the EMP501.

Click on **My Tax Certificates** from the menu on the left to access the IRP5/IT3(a) certificates

Note: You must first complete your IRP5/IT3(a) certificates before you complete and file your EMP501.



6.2.1 HOW TO FILE YOUR IRP5/IT3(A) CERTIFICATES ON eFILING

A maximum of 50 certificates can be filed on eFiling.

Select **My Tax Certificates** from the menu on the left

Click on the **Add** button



The IRP5/IT3(a) certificate will be displayed.

Complete the fields on the IRP5/IT3(a) certificates.

Note: If the mandatory fields are not completed the following error message will be displayed: (fields which are incomplete) has not been captured. You may proceed with this submission, but Administrative Penalty may be imposed. Click Ok to proceed with the submission or Cancel to complete the Below is an example of the error message.

The screen below will be displayed indicating that your return has been successfully submitted.

Click on **Continue**

SARS eFILING

USER | ORGANISATIONS | **RETURNS** | QUOTES & LEVIES | SERVICES | TAX STATUS | CONTACT | LOGOUT

SUBMISSION DETAILS

Tax Reference Number: Period: 201700

RESULT

Your return has been successfully submitted.
Please note that you may follow up with SARS on the processing of your Data submission on the EMP501 Work Page.

[Continue](#)

Left Sidebar:

- Check
- Submit a Return
- Employee's Tax (EMP201)
- Employee's Tax (EMP501)
- Income Tax (ITR14/ITR12/IT12E1)
- Provisional Tax (ITP10)
- Secondary Tax (ITB0)
- Value Added Tax (VAT201)

Another pop-up screen will display to confirm that your return has been successfully submitted.

SARS eFILING

USER | ORGANISATIONS | **RETURNS** | QUOTES & LEVIES | SERVICES | TAX STATUS | CONTACT | LOGOUT | Taxpayer List

EMP501 WORK PAGE

Employer Name: Tax Period: 2014/02 Tax Reference: Return Type: EMP501

Left Sidebar:

- Check
- Submit a Return
- Employee's Tax (EMP201)
- Employee's Tax (EMP501)
- Income Tax (ITR14/ITR12/IT12E1)
- Provisional Tax (ITP10)
- Secondary Tax (ITB0)
- Value Added Tax (VAT201)
- General History
- Return Search
- Final Data File
- Payment
- Additional Payments
- SALES
- Compliance
- Dispute
- Quick Payments
- Voluntary Disclosure
- SALES
- Special Units

Table:

Return Type	Status	Date	Debit/Amount
EMP501	Filed through eFiling	2014/02/13	R0

[Query SARS Status](#) [Request For Correction](#) [Back To Search](#)

Message Box:

Please note that your return has been successfully submitted.

[Close](#)

6.2.3 HOW TO CHECK THE STATUS OF YOUR SUBMISSION

To check the status of your submission, click on **Returns History** and then select on **Employees tax EMP501**.

Click on **Open** to view the declaration.

SARS eFILING

RETURN SEARCH

Table:

Name	Submission Date	Period	Return Type	Status	Amount Due	Due Date	Action
		201700	EMP501	FILED ON 01/05/2017			Open

Left Sidebar:

- Check
- Submit a Return
- Employee's Tax (EMP201)
- Employee's Tax (EMP501)
- Income Tax (ITR14/ITR12/IT12E1)
- Provisional Tax (ITP10)
- Secondary Tax (ITB0)
- Value Added Tax (VAT201)
- General History
- Return Search
- Final Data File
- Payment
- Additional Payments
- SALES
- Compliance
- Dispute
- Quick Payments
- Voluntary Disclosure
- SALES
- Special Units

Click on **Query SARS status**

EMP501 WORK PAGE

Taxpayer Name	eFiling Status
Tax Period	Filed
Tax Reference	2017/08
Return Type	
EMP501	

Return Type	Status	Date	Declared Amount	Version	Last Updated By
EMP501	Filed through eFiling	2017/08/23	R0.00	1	
EMP501	Saved	2017/08/23	R0.00	2	

Select the appropriate tax year.

Click on **Request Status**

SARS eFILING

Info

Paye Reconciliation Status (including e@syFile submissions)

Returns Issued
 Employee's Tax (EMP201)
 Employee's Tax (EMP501)
 Income Tax (ITR14/ITR12T/IT12E)
 Provisional Tax (IRP3)
 Secondary Tax (IT56)
 Value Added Tax (VAT201)

Employer Name
 EMP501 Reference Number
 Tax Year: 2017-08
 Request Status
 Date: Aug 25 2017 11:43:20

This screen below will display the EMP501, EMP201 and IRP5/IT3(a) certificate status.

PAYE Reconciliation Status (including e@xFile submissions)

Employer Name: _____

EMP201 Reference Number: _____

Tax Year: 2017-2018

Status: Request Status

FORM TYPE	STATUS	STATUS DESCRIPTION	DATE
EMP201	Request Status	Please refer to the document that SARS has only able to partially process the submission. Please refer to the document that SARS has only able to partially process the submission. Please refer to the document that SARS has only able to partially process the submission.	Aug 28 2017
EMP202	Request Status	Your request could not be processed at this time. Please refer to the document that SARS has only able to partially process the submission. Please refer to the document that SARS has only able to partially process the submission.	Aug 28 2017
EMP203	Request Status	Your request could not be processed at this time. Please refer to the document that SARS has only able to partially process the submission. Please refer to the document that SARS has only able to partially process the submission.	Aug 28 2017
EMP204	Request Status	Your request could not be processed at this time. Please refer to the document that SARS has only able to partially process the submission. Please refer to the document that SARS has only able to partially process the submission.	Aug 28 2017

Request

7.1.1 REQUESTING AN EMP201 USING THE EMP201 WORK PAGE

To access this function, click on the **Returns** icon displayed to the top left of the screen, then click **Returns History** displayed on the left menu pane to view the options.

EMP201 WORK PAGE

Employer Name: _____

EMP201 Reference Number: _____

Tax Year: 2017

Status: Request Status

SELECT	EMP201 REFERENCE NUMBER	EMP201 DATE	PAYE	EMP	PRIORITY	MESSAGE	STATUS	VIEW
<input type="checkbox"/>	EMP201	2017-2018	R 0001.00	R 0.00	R 10.00	R 0.00	R 0.00	R 0.00
<input type="checkbox"/>	EMP202	2017-2018	R 0002.00	R 0.00	R 10.00	R 0.00	R 0.00	R 0.00
<input type="checkbox"/>	EMP203	2017-2018	R 0003.00	R 0.00	R 10.00	R 0.00	R 0.00	R 0.00
<input type="checkbox"/>	EMP204	2017-2018	R 0004.00	R 0.00	R 10.00	R 0.00	R 0.00	R 0.00

Request Statement of Account

Select the account you want to request the statement for and click on **Request Statement of Account** displayed on the option tabs below. The Request Statement of Account for PAYE page will be displayed.

Click the **Submit** tab. The following message will be displayed on the page, *Please wait while we obtain your EMPSA from SARS*. Once the request has been processed, a new page will be displayed to confirm that your request was successfully submitted



Click on the hyperlink **Click here to view your Statement of Account**

The EMPSA will then be displayed.

7.1.2 HOW TO REQUEST AN EMPSA USING THE SARS CORRESPONDENCE MENU OPTION

Click **SARS Correspondence**, and then click **Request PAYE Notices**.



The Request Statement of Account for PAYE page will be displayed. Select the year from the drop-down list.

Click the Continue tab. The following screen will be displayed.

Specify the start and end tax period for the EMPSA.

Click on the **Submit** tab to proceed. The following message will be displayed on the page, *Please wait while we obtain your EMPSA from SARS* processed, a new page will be displayed confirming the successful submission of your request.

Click here to view your Statement of Account. The EMPSA will then be displayed.

EMPLOYMENT	GROSS INCOME
3501	Agriculture, forestry and fishing
3502	Mining and stone quarrying works
3503	Food, drink and tobacco
3504	Textile
3505	Clothing and footwear
3506	Leather, leather goods and fur (excluding footwear and clothing)
3507	Wood, wood products and furniture
3508	Paper, printing and publishing
3509	Chemicals and chemical, rubber and plastic products
3510	Coal and petroleum products
3511	Bricks, ceramics, glass, cement and similar products
3512	Metal
3513	Metal products (except machinery and equipment)
3514	Machinery and related items
3515	Vehicle, parts and accessories
3516	Transport equipment (except vehicle, parts and accessories)
3517	Scientific, optical and similar equipment
3518	Other manufacturing industries
3519	Electricity, gas and water
3520	Construction
3521	Wholesale trade
3522	Retail trade
3523	Catering and accommodation
3524	Transport, storage and communication
3525	Financing, insurance, real estate and business services
3526	Public administration
3527	Educational services
3528	Research and scientific institutes
3529	Medical, dental, other health and veterinary services
3530	Social and related community services
3531	Recreational and cultural services
3532	Personal and household services
3533	Specialised repair services
3534	Agencies and other services

EMPLOYMENT	GROSS INCOME
3535	Members of CC/Director of a company

Refer to the Guide for Codes Applicable to Employees Tax Certificates on the SARS website

SARS has undertaken an initiative to simplify the data submission process through the combination of required source codes and elimination of redundant codes. The source codes to be used for income and deduction declarations for current submissions or for initial (first) submissions for prior tax years are contained in the table below.

The codes reflected under the heading are now the only valid codes that may be used. The codes reflected under the - heading are the codes that may no longer be used in respect of the relevant years of assessment. Certain codes have been re-introduced as from the 2013 year of assessment. This table reflects how these codes are absorbed in to the remaining codes.

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
Income	3601/3651	Codes 3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651.*Only in respect of the 2010 to 2012 years of assessment.
	3602/3652	Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652
	3603/3653	Main code from the 2013 year of assessment
	3605/3655	
	3606/3656	
	3608/3658	
	3610/3660	Main code from the 2013 year of assessment
	3611/3661	
	3613/3663	
	3614	
	3615/3665	
	3616/3666	
	3617/3667	
	3619/3699	Applicable from 2017 year of assessment
	3620/3620	Applicable from 2018 year of assessment

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
	3621	Applicable from 2018 year of assessment
Allowances	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	
	3707/3757	
	3708/3758	
	3713/3763	Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.
	3714/3764	Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.
	3715/3765	
	3717/3767	
	3718/3768	
	3719/3769	
	3720/3770	
	3721/3771	
Fringe Benefit	3801/3851	Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851. *Only in respect of the 2010 to 2012 year of assessment.
	3802/3852	
	3805/3855	Main code from the 2013 year of assessment
	3806/3856	Main code from the 2013 year of assessment
	3808/3858	Main code from the 2013 year of assessment
	3809/3859	Main code from the 2013 year of assessment
	3810/3860	
	3813/3863	
	3815/3865	Main code from the 2013 year of assessment
	3816/3866	Main code from the 2014 year of assessment
	3817/3867	Only applicable from the 2017 year of assessment
	3820/3870	Only applicable from the 2014 year of assessment
	3821/3871	Only applicable from the 2014 year of assessment
	3822/3872	Only applicable from the 2015 year of assessment
	3825/3875	Only applicable from the 2017 year of assessment
	3828/3878	Only applicable from the 2017 year of assessment

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	3915	
	3920	
	3921	
	3922	Main code from the 2012 year of assessment
	3923	Applicable from 2018 year of assessment
Gross Remunerations	3696	
	3699	Not applicable from the 2010 to 2016 years of assessment
	3697	Not applicable form the 2017 year of assessment
	3698	Not applicable form the 2017 year of assessment
Deductions	4001	
	4002	Not applicable from the 2017 year of assessment
	4003	Code 4004 must be incorporated into 4003
	4005	
	4006	
	4007	Not applicable from the 2017 year of assessment
	4018	Only valid from the 2006 to 2015 year of assessment
	4024	
	4026	Applicable to non-statutory forces (government). Not applicable from 2017 year of assessment
	4030	
	4472	Not applicable from the 2010 to 2016 years of assessment
	4473	Not applicable from the 2010 to 2016 years of assessment
	4474	
	4475	Applicable from the 2017 year of assessment
	4493	
	4497	
	4582	Applicable from the 2017 year of assessment
	4583	Applicable from the 2017 year of assessment

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
Deduction and Reason Codes	4101	Not applicable from the 2014 year of assessment
	4102	
	4115	
	4118	Only applicable from the 2014 year of assessment
	4141	
	4142	
	4149	
	4116	Main code from the 2013 year of assessment
	4120	Applicable from the 2017 year of assessment
	4150	

DOCUMENT TITLE	APPLICABILITY
BRS - PAYE Employer Reconciliation for 2017 / 2018	All

DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:

Visit the SARS website at www.sars.gov.za

Visit your nearest SARS branch

Contact your registered tax practitioner

If calling from within South Africa, contact the SARS Contact Centre on 0800 00 7277

If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).