

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



## External Guide

## TABLE OF CONTENTS

<b>1.</b>	<b>GLOSSARY OF TERMS</b> .....	<b>3</b>
<b>2.</b>	<b>OVERVIEW</b> .....	<b>4</b>
<b>3.</b>	<b>UNDERSTANDING THE EMPLOYER RECONCILIATION PROCESS</b> .....	<b>4</b>
3.1	HOW TO SEND THE RECONCILIATION DECLARATION .....	5
3.2	HOW TO RECONCILE.....	6
3.3	RECONCILIATION STEPS FOR EMPLOYERS.....	6
3.4	ISSUES WHICH MAY ARISE .....	7
<b>4.</b>	<b>STATUS MESSAGES RELATING TO YOUR RECONCILIATION ON EILING</b> .....	<b>7</b>
<b>5.</b>	<b>HOW TO USE EFILING TO COMPLETE AND SUBMIT YOUR RECONCILIATION DECLARATION SUBMISSION</b> .....	<b>10</b>
5.1	REGISTER FOR EFILING .....	10
5.2	FILING YOUR EMP501 ON EFILING.....	12
5.2.1	HOW TO FILE YOUR IRP5/IT3(A) CERTIFICATES ON EFILING .....	14
5.2.2	HOW TO FILE YOUR EMPLOYER RECONCILIATION DECLARATION (EMP501) ON EFILING .....	17
5.2.3	HOW TO TRACK THE STATUS OF YOUR SUBMISSION .....	20
<b>6.</b>	<b>COMPLETING THE EMP501</b> .....	<b>22</b>
<b>7.</b>	<b>EMPLOYEE INCOME TAX CERTIFICATE [IRP5/IT3(A)]</b> .....	<b>31</b>
7.1	INTRODUCTION.....	33
7.2	COMPLETING THE EMPLOYEE INCOME TAX CERTIFICATE [IRP5/IT3(A)].....	33
<b>8.</b>	<b>TAX CERTIFICATE CANCELLATION DECLARATION (EMP601)</b> .....	<b>41</b>
<b>9.</b>	<b>CODE OF THE COUNTRY THAT HAS ISSUED THE PASSPORT</b> .....	<b>44</b>
<b>10.</b>	<b>EMPLOYER'S BUSINESS ACTIVITY CODES</b> .....	<b>46</b>
<b>11.</b>	<b>LIST OF INCOME AND DEDUCTION CODE FOR IRP5/IT3(A)</b> .....	<b>47</b>
11.1	NORMAL INCOME CODES.....	47
11.2	ALLOWANCE CODES.....	50
11.3	FRINGE BENEFIT CODES.....	52
11.4	LUMP SUM CODES.....	54
11.5	GROSS REMUNERATION CODES .....	55
11.6	DEDUCTION CODES .....	55
11.7	EMPLOYEES' TAX DEDUCTION AND REASON CODES .....	57
<b>12.</b>	<b>RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM THE 2010 YEAR OF ASSESSMENT</b> .....	<b>57</b>

## **Disclaimer**

The information contained in this guide is intended as a guide 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 leaflet 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](http://www.sars.gov.za)

- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (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).

## 1. GLOSSARY OF TERMS

TERM	DESCRIPTION
<b>Annual period</b>	<b>The tax year transaction period 1 March to 28/29 February</b>
<b>Bus</b>	Business
<b>CC</b>	Close Corporation
<b>CK No</b>	Company number
<b>Commissioner</b>	The Commissioner for the South African Revenue Service
<b>CSV file</b>	Electronic data of your employee tax certificates [IRP5/IT3(a)s] which is generated using your payroll system
<b>EMP201</b>	Monthly Employer Declaration
<b>EMP501</b>	Employer Reconciliation Declaration
<b>EMP601</b>	Tax Certificate Cancellation Declaration
<b>EMP701</b>	Reconciliation Declaration Adjustment
<b>EMPSA</b>	Employer Statement of Account
<b>ID</b>	Identity number
<b>Interim period</b>	The six month transaction period 1 March to 31 August
<b>IRP5/IT3a</b>	Employee Income Tax Certificate
<b>No</b>	Number
<b>PAYE</b>	Pay-As-You-Earn (Employees Tax)
<b>PIT</b>	Personal Income Tax
<b>RAF</b>	Retirement Annuity Fund
<b>Ref</b>	Reference
<b>Reg</b>	Registration
<b>SARS</b>	The South African Revenue Service
<b>SDL</b>	Skills-Development-Levy
<b>SITE</b>	Standard Income Tax on Employees
<b>Tax liability</b>	Amount of tax withheld from the employees, which is owed to SARS
<b>Tel</b>	Telephone
<b>UIF</b>	Unemployment Insurance Fund
<b>VAT</b>	Value-Added Tax

## 2. OVERVIEW

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.

Employers are required to send Monthly Employer Declarations (EMP201s) to SARS. The EMP201 is an employer payment declaration that requires employers to indicate the total payment made and give a breakdown of PAYE, SDL and UIF payment allocations.

The Employer reconciliation process requires employers to submit EMP501 declarations that reconcile the taxes collected from employees with the monies paid to SARS and the total tax value of employees' income tax certificates, for the respective period.

As part of SARS modernising and simplifying tax processes in line with international best practice, the submission to declare reconciliations has further been modernised by removing the submission of the EMP701 filing requirement. Additional elements have been introduced, and these changes are a vital part of SARS' long-term vision to have a more accurate reconciliation process.

The employer in partnering with SARS plays a critical role to work towards our above mentioned vision. This step by step guide will assist you in your reconciliation submissions to fulfil your tax responsibilities and to ensure that you have a smooth Employer Reconciliation period (interim and annual).

For further information visit the SARS website on [www.sars.gov.za](http://www.sars.gov.za) call the SARS Contact Centre on 0800 00 SARS (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, if applicable, EMP601 and EMP701) in respect of the EMP201 submitted, the payments made and the IRP5/IT3(a)s for the:

- Interim period – which is for the transaction period 1 March to 31 August or
- Annual period – which 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 and
- 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 a free custom-built software (e@syFile™ Employer) to assist employers in managing their engagements with SARS quickly, easily and conveniently.

The basic reconciliation process has remained constant, with the EMP501 allowing employers to calculate the difference, if any, between the total value of the tax certificates they issued, their total declared liability (EMP201) and their total payments to SARS.

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

This information is critical in fulfilling SARS's long-term vision to have a more accurate reconciliation process. It will also set the foundation for increasingly efficient processing of PAYE submissions.

## 3.1 HOW TO SEND THE RECONCILIATION DECLARATION

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

### **Electronically:**

- Online using eFiling
  - Only a maximum of 20 IRP5/IT3(a)s (tax certificates) may be submitted on eFiling.
- Online using e@syFile™ Employer – via SARS eFiling using an eFiling username and password.
  - It is important to note that only the latest version of e@syFile™ Employer must be used as 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](http://www.sarsefiling.co.za).
- On a disk at a SARS branch
  - The disk must contain an encrypted file created by the e@syFile™ Employer software.
  - To create the encrypted file, generate the CSV tax certificate file from the payroll system, import this into e@syFile™ Employer and prepare the employer reconciliation declarations for submission. Signed hard copies of the EMP501, and, if applicable, the EMP601 must be submitted together with the disk. Once SARS has captured the information, the disk will be returned to you, to sustain the security of the information provided.

**Note:** Employers must import CSV files into e@syFile™ Employer as SARS no longer accepts CSV files directly from payroll systems.

### **Manually:**

- Over the counter at a SARS branch
- By placing it in a SARS drop box
- By post.

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

The original Employer Reconciliation forms that were posted to you by SARS must be submitted, as these forms contain a unique printed barcode for purposes of capturing and storing data. No copies or self-printed forms will be accepted. Copies of all declarations submitted must be retained for a period of five (5) years.

- From the 2009 transaction year and onwards, adjustments of the reconciliation submissions must be made by **sending a revised EMP501**.
- SARS will only accept EMP701 declarations for adjustments to 1999 – 2008 reconciliation submissions where an EMP501 was not received. This must be sent electronically only (via e@syFile™ Employer or at a SARS branch)

## 3.2 HOW TO RECONCILE

Reconciliation involves matching 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**.

## 3.3 RECONCILIATION STEPS FOR EMPLOYERS

### **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)s 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 previously declared monthly EMP201s, it will need to be determined in which month(s) these differences occurred.

### **Step 3**

Capture all the relevant demographic information in the Business Information and Contact Details sections.

### **Step 4**

Capture all the monthly liabilities for PAYE, SDL and UIF using these revised figures in the Financial Particulars section on the EMP501 (i.e. where different, the liabilities inserted on the EMP501 should be the final calculated liabilities rather than the liabilities declared on the EMP201).

### **Step 5**

Capture the total monthly payments made in respect of PAYE, SDL and UIF but excluding payments made in respect of interest and additional tax. These are the actual payments made to SARS throughout the year – no recalculations needed.

### **Step 6**

Calculate the totals and difference fields (If using e@syFile™ Employer simply click on the self-assess button in order to populate all the totals and difference fields for you).

### **Step 7**

Employers must calculate the SDL and UIF totals and capture the values. If the SDL and UIF contributions are not on the certificates this value must be calculated and completed.

### **Step 8**

When settling any shortfall reflected in 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).

## **3.4 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).
  - When an employer spreads an employees' tax on their 13th cheque over a 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.

## 4. STATUS MESSAGES RELATING TO YOUR RECONCILIATION ON eFILING

The table below lists possible status messages which may be displayed while filing your reconciliation on eFiling:

STATUS MESSAGES RELATING TO YOUR RECONCILIATION ON eFILING
Please note that your declaration cannot be processed as the date used was not in the correct format i.e. YYYYMMDD.
Please note that your declaration cannot be processed as the tax reference number specified for has not been registered.
Please note that your declaration cannot be processed as the tax reference number doesn't comply with the verification test.
Please note that your return cannot be processed at this stage. SARS will advise you on the outcome in due course.
Please note that your return has been successfully submitted.
Please note that your declaration cannot be processed as your tax reference number has been deregistered. Please contact your nearest SARS Branch to register.
Your return has been rejected due to outdate information. Please supply your Local SARS office with your latest contact details including address information.
Please note that your reconciliation is being processed.
Please note that your reconciliation is being finalised.
Please note that your declaration cannot be processed as an invalid year was supplied.
Please note that your declaration cannot be processed as the format of the period supplied was incorrect.
Please note that your declaration cannot be processed as the tax year supplied was before 1999. Please contact your SARS Branch for assistance submitting declarations for this prior period.
Please note that your declaration cannot be processed as it contains amounts for PAYE, while your profile is only registered for SDL.
Please note that your declaration cannot be processed as the format of the tax year supplied was incorrect (format CCYY).
Please note that your declaration cannot be processed as an invalid tax reference number was supplied.
You are not registered for SDL and therefore the declaration cannot be processed.
Please note that your declaration cannot be processed as the date used was invalid i.e. before 1 March 1991.
this number has not yet been registered and therefore the declaration has been rejected. Please register this number at your Local SARS branch.
Please note that your declaration cannot be processed as it is not required for this period.
Please note that your declaration cannot be processed as an invalid period was supplied.
Please note that that you are not registered for the specific tax type and therefore reconciliation should not be submitted. Please contact a SARS Branch to active registration and then resubmit the recon.
Please note that your payment is not linked to your reconciliation. Please use SARS mismatch functionality on e@syfile to remedy the situation.
Please note that your declaration cannot be processed as the SDL and UIF amounts entered are invalid.
Please note that zero valued declarations cannot be processed on suspended registrations.

## STATUS MESSAGES RELATING TO YOUR RECONCILIATION ON eFILING

Please note that your declaration cannot be processed as your tax reference number has been deregistered

Please note that your declaration cannot be processed as a revised assessment has already been issued in respect of this period. In order to affect any changes, you will be required to either lodge an objection or appeal

Please note that your declaration cannot be processed as the payment received is greater than the amount declared. You are required to specify how the credit must be allocated.

Please note that your declaration cannot be processed as the payment received is less than the amount declared. You must either revise the declaration or make the outstanding payment.

Your return has been rejected due to outdate information. Please supply your Local SARS office with your latest contact details including address information.

Please note that your declaration cannot be processed as it is not required for this period

Please note that your declaration cannot be processed as the case is currently under liquidation. Please contact your SARS office if necessary.

Do not show anything on dashboard - information message only - return was processed.

You have been registered for SDL based on the declaration you have submitted.

You have been registered for PAYE based on the declaration you have submitted.

Please note that your declaration cannot be processed as the period supplied is before the date of liability.

Please note that your declaration cannot be processed as the period supplied was before 2000-04.

Please note that your declaration cannot be processed as the remuneration amount is less than the amount payable.

Please note that your declaration cannot be processed as your tax reference number has been deregistered.

Your registration has been activated based on the declaration you have submitted.

EMP201 Declarations may not be submitted once the reconciliation for the period has been submitted. In order to amend the liability you will have to submit a revised EMP501 reconciliation or use the reconciliation assistant process.

Please note that your declaration cannot be processed as an invalid date was supplied.

Please note that your declaration cannot be processed as the period supplied was before 2002-04.

Please note that the banking details you supplied to SARS are not valid. Please contact your nearest SARS branch to update your banking details.

Please note that no changes your declaration amounts were identified on your submitted declaration, and a declaration with an equal liability already exists. As a result no changes have been made to your existing assessment.

Please note that the Bi-annual recon may not be submitted once the annual has been submitted.

Your declaration has been rejected as you are exempted from the submission of declaration and payments for SDL.

Please note that your declaration cannot be processed as the tax reference number specified is invalid.

Please note that your declaration cannot be processed as the liability date was not supplied on registration.

Please note that your declaration cannot be processed as the tax reference number specified for has not been registered. Please contact your nearest SARS Branch to register.

This number has not yet been registered and therefore the declaration has been rejected. Please register this number at your Local SARS branch.

## STATUS MESSAGES RELATING TO YOUR RECONCILIATION ON eFILING

Please note that your declaration cannot be processed as the payment reference number specified is invalid.

Please note that your declaration cannot be processed as the tax reference number specified differs across PAYE, SDL or UIF.

Please note that your declaration cannot be processed as the date used was invalid i.e. before 1 March 1991.

Please note that an estimated declaration has been created.

Please contact a SARS branch with updated contact information including postal address in order to revive the coding.

Please note that your declaration cannot be processed as the tax reference number specified doesn't exist.

Please note that your declaration cannot be processed as the tax reference number was specified as 000.

Please note that your declaration cannot be processed as the date received incorrectly reflects as a date in the future.

Please note that your declaration cannot be processed as the period specified is in the future.

Please note that your declaration cannot be processed as you have specified a period in the future.

Please note that your declaration cannot be processed as the receipt date is prior to 1991/03/01.

Please note that your declaration cannot be processed as it is not required for this period.

Please note that you have used an incorrect reference.

Please note that your declaration cannot be processed as the tax reference number supplied was invalid.

Please note that you have submitted a reconciliation that is before the liability date. Please contact the SARS branch to move the liability date back.

Please note that your declaration cannot be processed as the period supplied was before 2000-04.

Please note that your declaration cannot be processed as the tax reference number supplied was invalid

Please note that you have submitted a reconciliation that is before the liability date. Please contact the SARS branch to move the liability date back.

Please note that your declaration cannot be processed as the period supplied was before 2000-04

## 5. HOW TO USE eFILING TO COMPLETE AND SUBMIT YOUR RECONCILIATION DECLARATION SUBMISSION

### 5.1 REGISTER FOR eFILING

To file the EMP501, your organisation must be registered on eFiling. This section will guide you in the registration process:

- Login on the SARS eFiling website (www.sarsefiling.co.za)
- Select "Organisations" at the top left of the page
- Click "Organisation"
- Click "Organisation Tax Types"
- Select the check box next to 'EMP501 – Submission'
  - Reference Number - Enter your PAYE Tax Reference Number
  - Tax Office - Select the tax office where you registered for PAYE

The screenshot shows the SARS eFiling website interface. The top navigation bar includes 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'DUTIES & LEVIES', 'SERVICES', 'TAX STATUS', 'CONTACT', and 'LOGOUT'. The 'ORGANISATIONS' menu is highlighted. On the left, a sidebar menu lists various options, with 'Organisation Tax Types' highlighted. The main content area displays the registration options for electronic returns. The 'EMP501 - Submission' option is selected, and its details are shown: Reference Number (7) and Tax Office (dropdown menu). The status is 'Successfully Activated'. Other options like 'EMP201 - PAYE', 'EMP201 - SDL', 'PAYE Admin Penalty', and 'VAT201' are also visible, each with their respective reference numbers and tax offices.

- Click "Register" at the bottom of the page.

#### Insurance Payment

Reference Number   
Tax Office

Please note that you will automatically be activated to receive SARS notices for this tax type online.

- The following screen will be displayed indicating you have successfully been registered for the **EMP501 -Submission** option on eFiling.

## 5.2 FILING YOUR EMP501 ON eFILING

**SARS eFILING** FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: \_\_\_\_\_

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 Registration

Employee Registration  
 Admin Reports  
 Rights 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: 7  
 Tax Office: \_\_\_\_\_  
 Status: Successfully Activated

**EMP201 - SDL**  
 Reference Number: L  
 Tax Office: \_\_\_\_\_  
 Status: Successfully Activated

**EMP501 - Submission**  
 Reference Number: 7  
 Tax Office: \_\_\_\_\_  
 Status: Successfully Activated

**PAYE Admin Penalty**  
 Reference Number: 7  
 Tax Office: \_\_\_\_\_  
 Status: Successfully Deactivated

### Step 1:

- Click "Returns" displayed to the top left
- Select "Returns Issued" from the menu on the left.

**Note:** The Returns page will display the tax type you have selected.

**SARS eFILING** FOR ORGANISATIONS

USER ORGANISATIONS RETURNS CUSTOMS DUTIES & LEVIES SERVICES TAX STATUS CONTACT LOGOUT Taxpayer List: \_\_\_\_\_

Returns Issued  
 Employee's Tax (EMP201)  
 Employee's Tax (EMP501)

Returns History  
 Returns Search  
 Levies and Duties  
 Third Party Data  
 Payments  
 Additional Payments  
 SARS Correspondence  
 Disputes  
 Bulk Payments  
 Voluntary Disclosure  
 PAYE Maintenance  
 Special Links

**USER DETAILS**  
 User Name:  
 Login Name:  
 Date Registered: 2013/07/18

**COMPANY DETAILS**  
 Trading As Name:  
 Registration Number:  
 Date Registered: 2008/07/03

**INCOME TAX QUICK SEARCH**  
 Please enter your Income Tax Reference Number: \_\_\_\_\_ SEARCH

**SARS South African Revenue Service**

**ISSUING OF 2013 IRP5/IT3(a) UNTIL FURTHER NOTICE**

Employers are advised that where an Employee Income Tax Certificate [IRP5/IT3(a)] needs to be issued for the 2013 transaction year prior to August 2012 submission to SARS, these IRP5/IT3(a) certificates will have to be issued from the employer's payroll system or where no payroll system is used, a manual certificate. Manual certificates can be requested from any SARS branch or the SARS Contact Centre on 0800 00 SARS (7277).

### Step 2:

- Click "Employees Tax (EMP501)"

- Returns Issued
- Employee's Tax (EMP201)
- Employee's Tax (EMP501)
- Returns History
- Returns Search
- Levies and Duties
- Third Party Data
- Payments
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

Return Search

2014-02 Request Return

Name	Reference Num	Period	Return Type	Status	Amount Due	Due Date	Open
	7	TaxPeriod:	EMP501	Saved on 26/08/2013	0.00		Open
	7	TaxPeriod: 201402	EMP501	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 14/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 15/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	EMP501	Issued on 13/08/2013	0.00		Open

**Step 3:**

**Note:** The EMP501 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)

- Returns Issued
- Employee's Tax (EMP201)
- Employee's Tax (EMP501)
- Returns History
- Returns Search
- Levies and Duties
- Third Party Data
- Payments
- Additional Payments
- SARS Correspondence
- Disputes
- Bulk Payments
- Voluntary Disclosure
- PAYE Maintenance
- Special Links

Return Search

2014-02  
 2013-08  
 2013-02  
 2012-02  
 2011-02  
 2010-02  
 2009-02  
 2008-02  
 2007-02  
 2006-02  
 2005-02  
 2004-02  
 2003-02  
 2002-02  
 2001-02  
 2000-02  
 1999-02

Request Return

Name	Reference Num	Period	Status	Amount Due	Due Date	Open
	7	TaxPeriod:	Saved on 26/08/2013	0.00		Open
	7	TaxPeriod: 201402	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 14/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 15/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 13/08/2013	0.00		Open
	7	TaxPeriod:	Issued on 13/08/2013	0.00		Open

**Step 4:**

- The following message will be displayed:
  - The "Back to eFiling" will allow you to go back to the previous screen
  - The "Download e@syFile™" will allow you to download the latest version of e@syFile™ Employer
  - Click "continue"

## Employee's Tax (EMP501)

**Request EMP501**

Dear Taxpayer,

In order for SARS to successfully process your EMP501 reconciliation, you need to adhere to the following:

1. You must submit your EMP501 Reconciliation for a specific period through one channel only, i.e. if you elect to submit your EMP501 Reconciliation through e@syFile for period 201302, you cannot revise the submission through eFiling, or vice versa. You do however have the option to elect a different channel for the submission of the next filing period.
2. eFiling will allow a maximum of 20 IRP5/IT3(a) certificates to be submitted. If you are submitting more than 20 IRP5/IT3(a) certificates, please use e@syfile.

Failure to adhere to the above will result in your submission being rejected.

Sincerely  
SARS

Back to eFiling   Download E@syfile   Continue

close

**Step 5:**

- Click "EMP501", under "Return Type".

The screenshot shows the SARS eFiling interface. The main heading is "EMP501 WORK PAGE". On the left is a navigation menu with items like "Returns Issued", "Returns History", etc. The main content area displays the following details:

- Taxpayer Name: [Redacted]
- Tax Period: 2014/02
- Tax Reference: 7
- Return Type: EMP501
- eFiling Status: Issued

Below these details is a table with the following data:

Return Type	Status	Date	Declared Amount	Version	Last Updated By
EMP501	Issued	2013/08/13		1	

At the bottom of the table, there are buttons for "Manually Submitted" and "Back To Search".

**Step 6:**

**Note:** Your IRP5/IT3(a)s must be completed before filing your EMP501.

**5.2.1 How to file your IRP5/IT3(a) certificates on eFiling**

- This section describes the steps on how to navigate to and file your IRP5/IT3(a) certificates on eFiling.
- Please refer to section 6 which describes the completion of the certificates.

**Note:** Only a maximum of 20 certificates may be filed on eFiling.

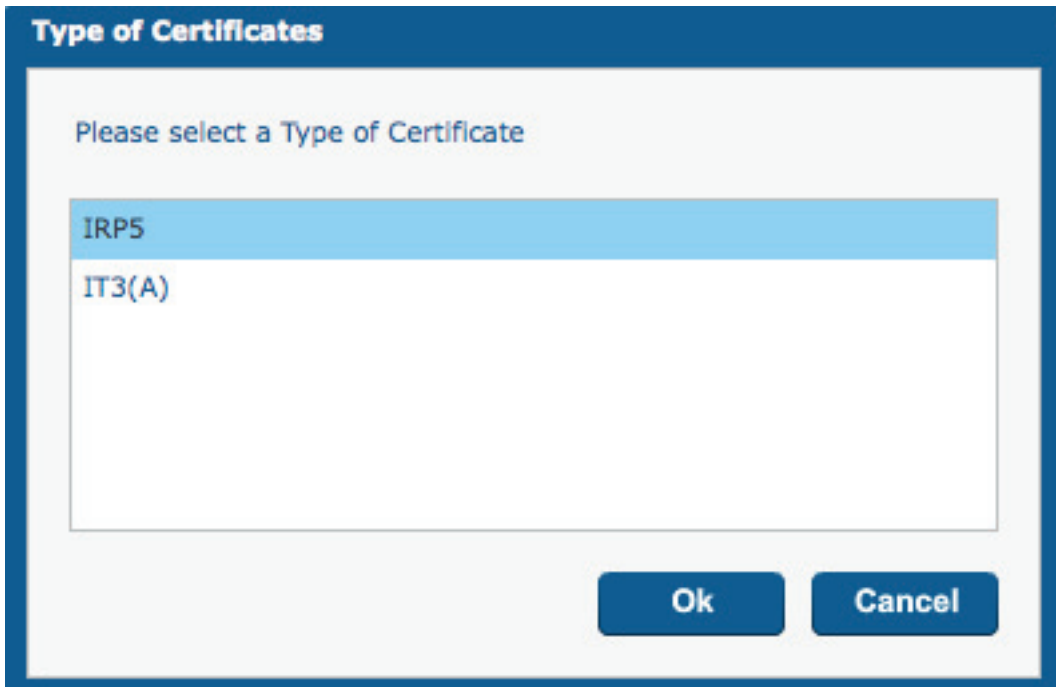
**Step 1**

- To complete the IRP5/IT3(a)s:
  - Click "Employee Tax Certificates" from the menu on the left
  - Click "Add"

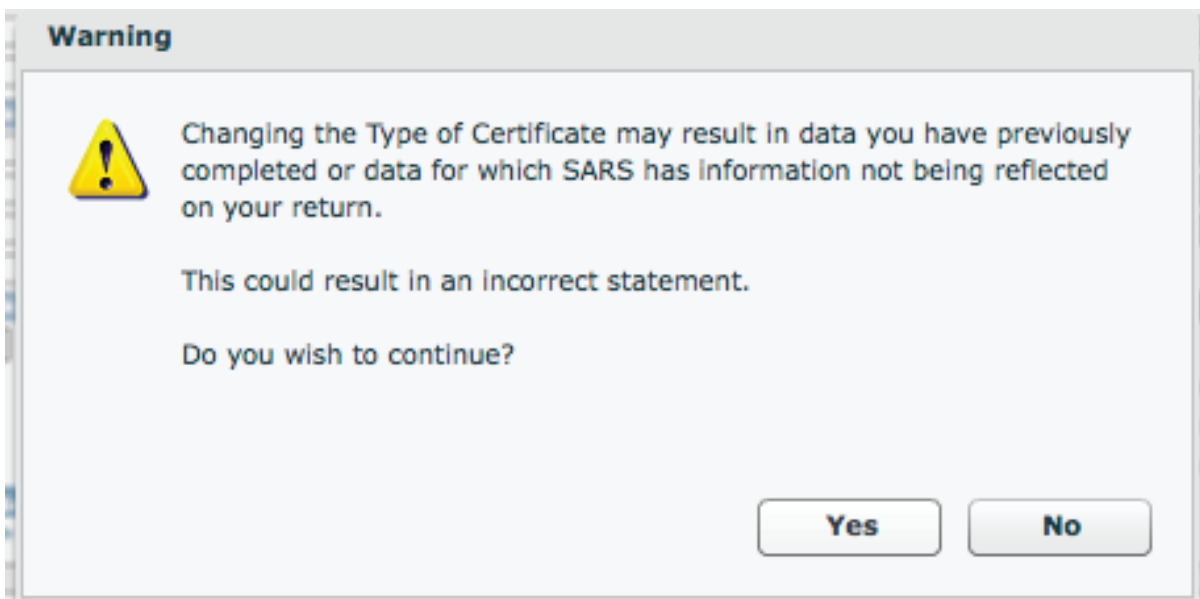
**Step 2:**

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

- Complete all mandatory fields, which will be highlighted in red (refer to section 6 below).
- When selecting "Type of certificate", the following message will be displayed:



- Select the appropriate type of tax certificate, and click **“Ok”**.
- If you change the certificate type, an error message below will be displayed. This is to ensure accuracy in your submission.
  - Click **“Yes”** if you are sure and wish to continue





## 5.2.2 How to file your Employer Reconciliation Declaration (EMP501) on eFiling

- This section describes the steps on how to navigate to and file your EMP501 on eFiling.
- Please refer to section 5 which describes the completion of the declaration.

### Step 1:

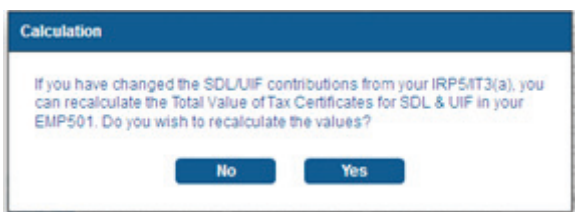
- To complete the EMP501 click “My Reconciliation Declaration” from the menu on the left

The screenshot shows the SARS eFiling interface for the Employer Reconciliation Declaration (EMP501). The top navigation bar includes 'USER', 'ORGANISATIONS', 'RETURNS', 'CUSTOMS', 'DUTIES & LEVIES', 'SERVICES', 'TAX STATUS', 'CONTACT', and 'LOGOUT'. The 'My menu' sidebar on the left contains 'My PAYE', 'My Reconciliation Declaration', and 'Employee Tax Certificates'. The main form area is titled 'Employer Reconciliation Declaration' and includes the following sections:

- Business Information:** Fields for Name of Person, Partnership, Company / CC/Incorporation, Public / Local Authority, Association not for Gain, Estate / Corporation / Trust, Club, Welfare Organisation, Trading or Other Name, Business or Registered Name, Initials, Business No., Fax No., Cell No., Date of Birth (CCYMMDD), ID No., Passport No., Country of Issue (e.g. South Africa - 2317), CR No., Business Income, Tax Ref No., VAT Ref No., and Activity within Major Division.
- Business Physical Address Details:** Fields for UH No., Complex (if applicable), Street No., Street Name, Suburb / District, City / Town, and Postal Code.
- Postal Address Details:** A checkbox to mark here with an "X" if same as above or complete your Postal Address, and a question 'Is your Postal Address a Street Address?' with 'Y' or 'N' options.
- Declaration:** A section with a note: 'NOTE: Registered details will be updated with the supplied information.' It contains a declaration statement: 'I hereby declare that this reconciliation is true and correct and that all tax, interest and contributions required to be declared has been declared and all payments declared have been made. I hereby accept liability for any differences due.' There is a signature line and a note: 'Please ensure you sign over the 2 lines of this above.' Below this is a field for 'Tax (CCYMMDD)' and a URL: 'For enquiries go to www.sars.gov.za or call 0800 00 9838 (24hrs)'.

At the bottom of the form, there is a barcode and a calculation message: 'Calculation. If you have changed the SDLUIF contributions from your IRP5IT3(a), you can recalculate the Total Value of Tax Certificates for SDL & UIF in your EMP501. Do you wish to recalculate the values?' with 'No' and 'Yes' buttons.

- Click “Edit”
- The following message will be displayed on your screen.
  - Click “Yes” to continue.



**Step 2:**

The EMP501 will be displayed.

- Please refer to section 5 for a detailed explanation on how to complete the EMP501.

**Financial Particulars**

Transaction Year (CCY): 2013  
 Period of Reconciliation (CCYMM): 07  
 PAYE Ref No.: L  
 SDL Ref No.: U

Month	PAYE Rands only, no cents	SDL Rands only no cents	UP Rands only, no cents	Total Monthly Liability Rands only, no cents	Total Payments Rands only, no cents
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					
January					
February					
<b>Annual Total</b>					
<b>Difference - Liability &amp; Certificate Values</b>	0	2 5 0	2 5 0	5 0 0	
<b>Total Value of Tax Certificates</b>	0	2 5 0	2 5 0		

**Declared Liability** (Rands only, no cents): 5 0 0  
**Due By / To You** (Rands only, no cents): 5 0 0

EMP501 I PV 2013.08.00 07 1361 CP NO 2013 004/004

- Once you have completed both the EMP501 and the IRP5/IT3(a)s click "File" to submit your reconciliation submission to SARS.

**Employer Reconciliation Declaration** (EMP501)

Transaction Year (CCY): 2013  
 Period of Reconciliation (CCYMM): 07  
 PAYE Ref No.: L  
 SDL Ref No.: U

**Business Information**

Nature of Person:  Individual  Partnership  Company / CC/Beneficial  Public / Local Authority  Association not for Gain  Estate / Liquidator / Trust  Club  Welfare Organisation

Trading or Other Name: \_\_\_\_\_  
 Business or Registered Name: \_\_\_\_\_  
 Initials: \_\_\_\_\_ Box Tel No.: \_\_\_\_\_ Fax No.: \_\_\_\_\_ Cell No.: \_\_\_\_\_  
 Date of Birth (CCYYMMDD): \_\_\_\_\_ ID No.: \_\_\_\_\_ Passport No.: \_\_\_\_\_ Country of Issue (e.g. South Africa = ZAF): \_\_\_\_\_  
 Contact Email: \_\_\_\_\_ Business Income Tax Ref No.: \_\_\_\_\_ VAT Ref No.: \_\_\_\_\_ Agency within Major Division: \_\_\_\_\_

**Business Physical Address Details**

Unit No.: \_\_\_\_\_ Complex (if applicable): \_\_\_\_\_  
 Street No.: \_\_\_\_\_ Street / Farm Name: \_\_\_\_\_  
 Suburb / District: \_\_\_\_\_ City / Town: \_\_\_\_\_ Postal Code: \_\_\_\_\_

**Postal Address Details**

Mark here with an "X" if same as above or complete your Postal Address.  Is your Postal Address a Street Address? Y  N

**Declaration**

NOTE: Registered details will be updated with the supplied information.

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

Signature: \_\_\_\_\_ Date: (CCYYMMDD) \_\_\_\_\_

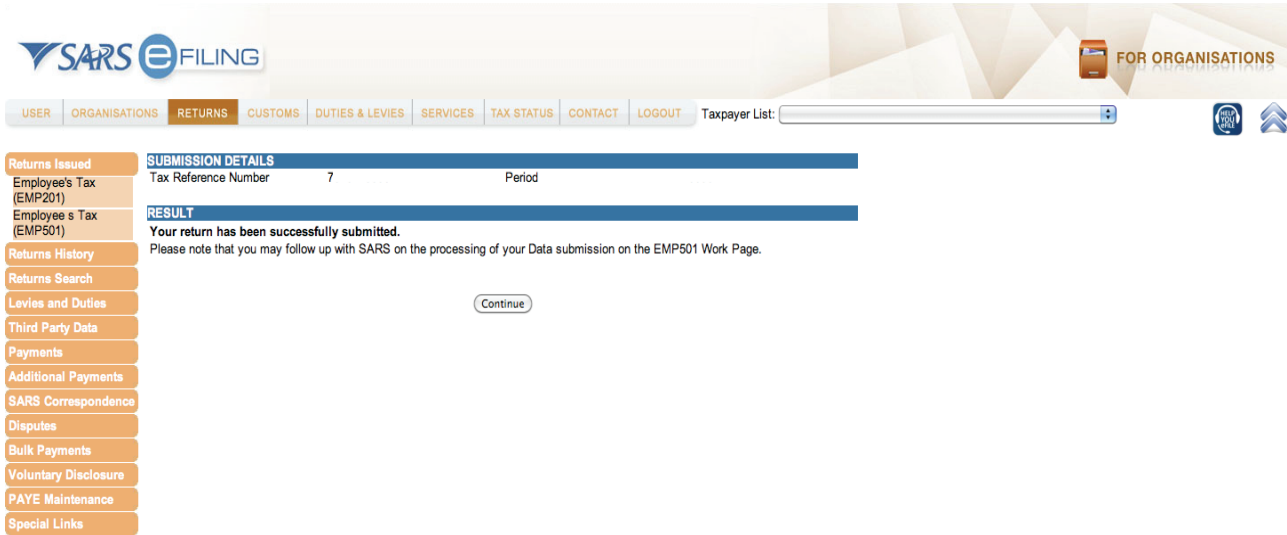
Please ensure you sign over the 2 lines of "X" above.

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 00 SARS (7277)

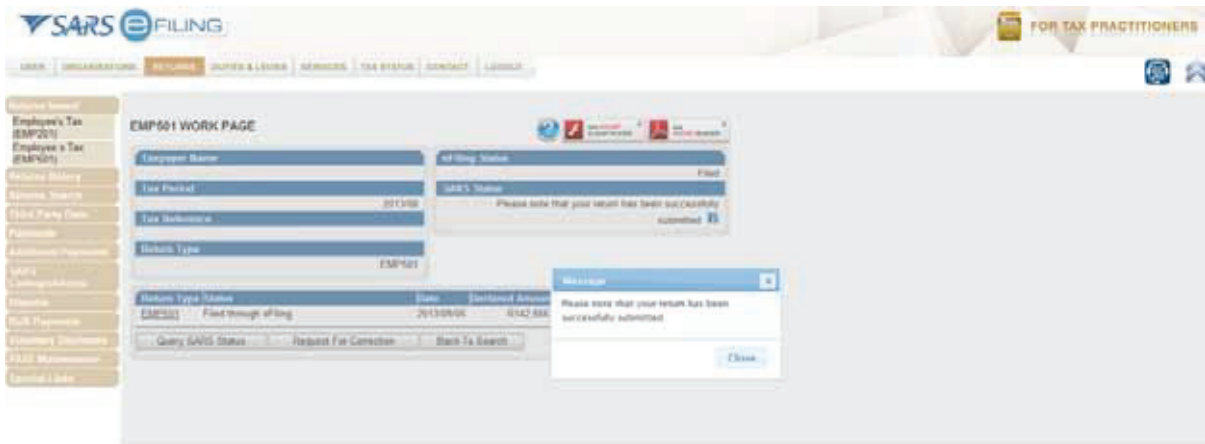
EMP501 I PV 2013.08.00 07 1361 CP NO 2013 004/004

**Step 3**

- The screen will be displayed indication that your submission has been successfully submitted. Click "Continue".



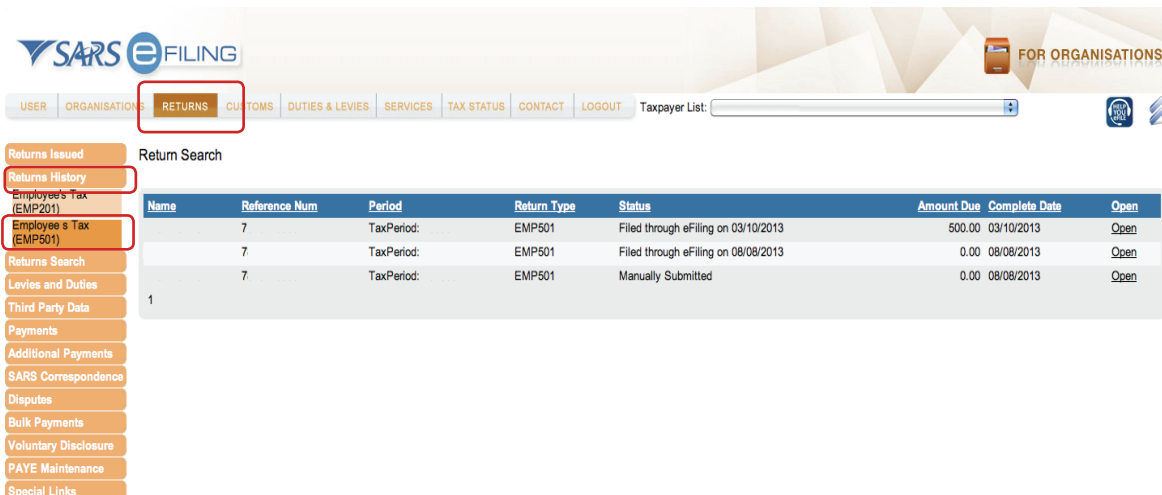
- A pop-up message will appear confirming your reconciliation submission has been successfully submitted.



**5.2.3 How to track the status of your submission**

To track the status of your submission, the following steps must be followed:

- Click "Return History"
- Click "Employees tax EMP501".



- Click "Open"

**Return Search**

Name	Reference Num	Period	Return Type	Status	Amount Due	Complete Date	Open
	7	TaxPeriod:	EMP501	Filed through eFiling on 03/10/2013	500.00	03/10/2013	<a href="#">Open</a>
	7	TaxPeriod:	EMP501	Filed through eFiling on 08/08/2013	0.00	08/08/2013	<a href="#">Open</a>
	7	TaxPeriod:	EMP501	Manually Submitted	0.00	08/08/2013	<a href="#">Open</a>

- Click "Query SARS status"

**EMP501 WORK PAGE**

Taxpayer Name: \_\_\_\_\_  
 Tax Period: \_\_\_\_\_  
 Tax Reference: 7  
 Return Type: EMP501

**eFiling Status:** Filed

**SARS Status:**  
 Please note that your return cannot be processed at this stage.  
 SARS will advise you on the outcome in due course

Return Type	Status	Date	Declared Amount	Version	Last Updated By
EMP501	Filed through eFiling	2013/10/03	R500.00	1	

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

- Select the appropriate tax year

**PAYE Reconciliation Status (including e@syFile submissions)**

Employer Name: \_\_\_\_\_  
 EMP501 Reference Number: 7  
 Tax Year: **2014-02**

Date: \_\_\_\_\_ 1:57

- Click "Request Status".

The screenshot shows the SARS eFiling interface for 'FOR ORGANISATIONS'. The navigation menu includes USER, ORGANISATIONS, RETURNS, CUSTOMS, DUTIES & LEVIES, SERVICES, TAX STATUS, CONTACT, and LOGOUT. The main content area is titled 'PAYE Reconciliation Status(including e@syFile submissions)'. It contains fields for Employer Name, EMP501 Reference Number (7), Tax Year (2014-02), and Date (Oct 03 2013 11:31:57). A 'Request Status' button is highlighted with a red box.

- The following screen will display the status of:

- EMP201
- EMP501
- IRP5/IT3(a)s.

The screenshot shows the SARS eFiling interface displaying the status of requests. The navigation menu is the same as in the previous screenshot. The main content area is titled 'PAYE Reconciliation Status(including e@syFile submissions)'. It contains fields for Employer Name, EMP501 Reference Number (7), Tax Year (2014-02), and Date (Oct 03 2013 11:35:39). A 'Request Status' button is visible. Below the form is a table with the following data:

FORM TYPE	STATUS	STATUS DESCRIPTION	DATE
EMP501	Your request could not be processed at this time.	Your request could not be processed at this time, please try again in 24 hours or contact the Call Centre.	
EMP601	Your request could not be processed at this time.	Your request could not be processed at this time, please try again in 24 hours or contact the Call Centre.	
EMP701	Your request could not be processed at this time.	Your request could not be processed at this time, please try again in 24 hours or contact the Call Centre.	
IRP/IT3a	Your request could not be processed at this time.	Your request could not be processed at this time, please try again in 24 hours or contact the Call Centre.	

Below the table is a 'Print' button.



## Step 2

Completing the Business Information:

Business Information											PGINF01								
Nature of Person:	Individual	<input type="checkbox"/>	Partnership	<input type="checkbox"/>	Company / CC/Share/Block	<input type="checkbox"/>	Public / Local Authority	<input type="checkbox"/>	Association not for Gain	<input type="checkbox"/>	Estate / Liquidation / Trust	<input type="checkbox"/>	Club	<input type="checkbox"/>	Welfare Organisation	<input type="checkbox"/>			
Trading or Other Name	[Grid for name]																		
Surname or Registered Name	[Grid for name]																		
Initials	[Grid]		Bus Tel No.	[Grid]				Fax No.	[Grid]				Cell No.	[Grid]					
Date of Birth (CCYYMMDD)	[Grid]		ID No.	[Grid]				Passport No.	[Grid]				Country of Issue (e.g. South Africa = ZAF)	[Grid]					
CK No.	[Grid]				Business Income Tax Ref No.	[Grid]				VAT Ref No.	[Grid]				Activity within Major Division	[Grid]			
Contact Email	[Grid for email]																		

- **Nature of Person:** Please check the applicable box for the relevant business type.
- **Trading or Other Name:** Complete the business trading or other name.
- **Surname or registered name:** For a natural person (A and where applicable F) complete the surname and initials. For non-natural person (B, C, D, E, G, H and where applicable F) complete the registered name.
- **Initials:** Complete the initials (mandatory for A, optional for F).

**Note:** For the Bus Tel No, Fax No and Cell No fields, 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.

- **Bus Tel No:** Complete the business telephone number.
- **Fax No:** Complete the business fax number.
- **Cell No:** Complete the cellular number.
- **Date of Birth:** Complete the employer's date of birth if you are an Individual (A). For F this field is mandatory where the Initials field has been completed.
- **ID No:** For an individual (A) either the ID No or Passport No is mandatory. For F this field is mandatory where the Initials field has been completed.
- **Passport No:** For an individual (A) either the ID No or Passport No is mandatory. For F this field is mandatory where the Initials field has been completed.
- **Country of Issue:** If you have completed the Passport No field, please select the country in which the passport was issued. Please see section 9 – Codes for the country that issued the passport.
- **CK No:** Please use numerals (optional for C and F).
- **Business Income Tax Ref No:** Please use numerals (optional for A, C, E, F, G and H).
- **VAT Ref No:** Complete the business VAT reference number using only numerals.
- **Activity within Major Division:** Complete the relevant business activity code. Refer to VAT 403 Trade Classification Guide available on [www.sars.gov.za](http://www.sars.gov.za).
- **Contact Email:** Complete the email contact details for the business, e.g.: business@email.co.za.

## Step 3

Completing the Business Physical Address Details:

Business Physical Address Details											
Unit No.	[Grid]		Complex (if applicable)	[Grid]							
Street No.	[Grid]		Street/Name of Farm	[Grid]							
Suburb / District	[Grid]										
City / Town	[Grid]								Postal Code	[Grid]	

- **Unit No:** Complete the unit number if the business is not in a standalone building.
- **Complex:** Where applicable, complete the name of the complex.
- **Street No:** Complete the street number in which the business is located.
- **Street/Name of Farm:** Complete the name of the street or farm in which 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.

**Step 4**

**Completing the Business Postal Address Details:**

Where the postal address is the same as the residential address details please check the box **Mark here with an “X” if same as above or complete you Postal Address.**

- **Is your Postal Address a Street Address:** Please Select the Y for Yes or N for No.
  - If you indicate the Business Postal Address is not a street address, the following fields are mandatory:
- **Postal Agency or Other Sub-unit (if applicable) (e.g. Postnet Suite ID):** Complete the postal agency or other sub-unit in which the business is located.
- **PO Box:** Select this field if the postal address of the business is a PO Box.
- **Private Bag:** Select this field if the postal address of the business is a Private Bag

**Note:** The field may be either a PO Box OR a Private Bag but not both.

- **Other PO Special Service (specify):** Specify by indicating which PO special service your business is using.
- **Number:** Complete the postal number in which the business is using.
- **Post Office:** Complete the post office name in which the business is using.
- **Postal Code:** Complete the postal code for the suburb in which the business is using.

If you indicated the Business Postal Address is a street address, the following fields are mandatory:

- **Unit No:** Complete the unit number if the business is not in a standalone building.
- **Complex:** Where applicable, complete the name of the complex.
- **Street No:** Complete the street number in which the business is located.
- **Street/Name of Farm:** Complete the name of the street or farm in which 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.

**Step 5**

**Completing the Employer Bank Account Details:**

- **Bank Name:** Complete the business account number.
- **Branch Name:** Complete the business account number.
- **Account No.:** Complete the business account number.
- **Branch No.:** Complete the six (6) digit branch code for the business's bank, if this does not pre-populate.
- **Account Holder Name:** Complete the account holder's name.
- **Account Holder Relationship:** Indicate whether the business's account is in the name of the business or a 3rd party.
- **Account type:** Indicate whether the business account type is a cheque or savings/transmission account.

Please note changing your banking details could result in SARS asking you to visit a branch to verify the relevant information you supplied.

**Step 6**

**Completing the Declaration:**

- Sign over the 2 lines of X's and date the declaration.

**Step 7**

**Completing the Representative's Details:**

**Note:** Optional for A and F, but **mandatory** for B, C, D, E, G and H.

- **Surname:** Complete the representative's surname.
- **Initials:** Complete the representative's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, 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.

- **Bus Tel No:** Complete the representative's business telephone number.

- **Fax No:** Complete the representative's fax number.
- **Cell No:** Complete the representative's cellular number.
- **ID No:** Complete either the ID No or Passport No which is mandatory.
- **Passport No:** Complete either the ID No or Passport No which is mandatory.
- **Country of Issue:** If you have completed the Passport No field, please select the country in which the passport was issued. Please see section 9 – Codes for the country that issued the passport.
- **Capacity:** Select the relevant block for the capacity in which you are representing the business.
- **Contact Email:** Complete the representative's email contact details, e.g.: business@email.co.za.

**Step 8**

**Completing the Contact Person Details:**

Contact Person	
Surname	<input type="text"/>
Initials	<input type="text"/>
Bus Tel No.	<input type="text"/>
Fax No.	<input type="text"/>
Cell No.	<input type="text"/>
ID No.	<input type="text"/>
Passport No.	<input type="text"/>
Country of Issue (e.g. South Africa = ZAF)	<input type="text"/>
Contact Email	<input type="text"/>

**Note:** Please complete the contact person details, where the representative details have not been completed.

- **Surname:** Complete the contact person's surname.
- **Initials:** Complete the contact person's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, 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.

- **Bus Tel No:** Complete the contact person's business telephone number.
- **Fax No:** Complete the contact person's fax number.
- **Cell No:** Complete the contact person's cellular number.
- **ID No:** Complete either the ID No or Passport No which is mandatory.
- **Passport No:** Complete either the ID No or Passport No which is mandatory.
- **Country of Issue:** If you have completed the Passport No field, please select the country in which the passport was issued. Please see section 9 – Codes for the country that issued the passport.
- **Contact Email:** Complete the contact person's email contact details, e.g.: business@email.co.za.

**Step 9**

**Completing the Tax Practitioner Details:**

Tax Practitioner	
Surname	<input type="text"/>
Initials	<input type="text"/>
Bus Tel No.	<input type="text"/>
Fax No.	<input type="text"/>
Cell No.	<input type="text"/>
Reg No.	<input type="text"/>
Contact Email	<input type="text"/>

**Note:** This section is optional.

- **Surname:** Complete the tax practitioner's surname.
- **Initials:** Complete the tax practitioner's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, 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.

- **Bus Tel No:** Complete the tax practitioner's business telephone number.
- **Fax No:** Complete the tax practitioner's fax number.
- **Cell No:** Complete the tax practitioner's cellular number.
- **Reg No:** Complete the tax practitioner's registration number.
- **Contact Email:** Complete the tax practitioner's email contact details, e.g.: business@email.co.za.





**Step 15**

**Completing the Difference – Liability and Certificate Values Details:**

<b>PAYE</b> Rands only, no cents	<b>SDL</b> Rands only, no cents	<b>UIF</b> Rands only, no cents	<b>Total Monthly Liability</b> Rands only, no cents
<b>Difference – Liability &amp; Certificate Values</b>			

Subtracting the total liability from the total value of certificates in respect of PAYE, SDL and UIF will give a difference (if any).

- **Difference – Liability and Certificate Values (PAYE):** To calculate the value, subtract the 'Annual Total' (PAYE) amount from the 'Total Value of Tax Certificates' (PAYE) amount.
- **Difference – Liability and Certificate Values (SDL):** To calculate the value, subtract the 'Annual Total' (SDL) amount from the 'Total Value of Tax Certificates' (SDL) amount.
- **Difference – Liability and Certificate Values (UIF):** To calculate the value, subtract the 'Annual Total' (UIF) amount from the 'Total Value of Tax Certificates' (UIF) amount.
- **Difference – Liability and Certificate Values (Total Monthly Liability):** To calculate the value, add the differences' calculated for PAYE, SDL and UIF.

**Step 16**

**Completing the Total Value of Tax Certificates Details:**

<b>PAYE</b> Rands only, no cents	<b>SDL</b> Rands only, no cents	<b>UIF</b> Rands only, no cents
<b>Total Value of Tax Certificates</b>		

- **Total Value of Tax Certificates (PAYE):** To calculate the value, add the total sum of all tax certificates source code 4101, 4102 and 4115.
- **Total Value of Tax Certificates (SDL):** To calculate the value, add the total SDL contribution on each tax certificate (where applicable). Alternatively, manually calculate and capture the value.
- **Total Value of Tax Certificates (UIF):** To calculate the value, add the total UIF contribution on each tax certificate (where applicable). Alternatively, manually calculate and capture the value.

**Step 19**

**Completing the Declared Liability Details:**

**Declared Liability**

Rands only, no cents

--	--	--	--	--	--	--	--	--	--

**Note:** If using e@syFile™ Employer simply click on the self-assess button in order to populate all the totals and difference fields for you.

- To arrive at the final declared liability amount, add together the '**Total Monthly Liability**' amounts calculated for the '**Annual Total**' and the '**Difference – Liability and Certificate Values**' (if any).

**Step 20**

**Completing the Due By/To You Details:**

(excl. Additional Tax, Interest and Penalties)

**Due By / To You**  
Rands only, no cents

--	--	--	--	--	--	--	--	--	--

- To calculate the Due By/To You amount, subtract the 'Total Payments' amount calculated for the 'Annual Total' from the 'Declared Liability'.
- Any positive amount calculated is 'Due by you', whereas a negative amount is 'Due to you'.

**7. EMPLOYEE TAX CERTIFICATE [IRP5/IT3(a)]**

Transaction Year (CCYY)  Year of Assessment (CCYY)  Period of Reconciliation (CCYYMM)

Certificate No.

**Employee Income Tax Certificate** IRP5/IT3(a)

Type of Certificate

**Employee Information** IRPINF01

Surname / Trading Name

Home Tel No.

First Two Names

Bus Tel No.

Initials  Nature of Person  Date of Birth (CCYYMMDD)  ID No.

Fax No.

Passport No.  Passport Country of Issue (e.g. South Africa = ZAF)  Income Tax Ref No.

Cell No.

Contact Email

**Employee Address Details - Residential**

Unit No.  Complex (if applicable)

Street No.  Street / Name of Farm

Suburb / District

City / Town  Postal Code

**Employer Reference Numbers**

PAYE Ref No.

SDL Ref No.

UIF Ref No.

**Employee Address Details - Postal**

Mark here with an 'X' if same as above or complete your Postal Address

Postal Address

Postal Code

**Bank Account Type**

Account Holder Relationship:  Own  Joint  3rd Party

Account Type:  Cheque / Current Acc.  Bond Acc.

Savings Acc.  Credit Card Acc.

Transmission Acc.  Subscription Share Acc.

**Employee Remuneration Bank Account Details**

Mark here with an 'X' if not paid electronically or if foreign bank account

Account No.  Branch No.

Bank Name

Branch Name

Account Holder Name

IRP5IT3a L 0 FV 2013.01.02 SV 1202 CT 03 NO

P

Y 2013

001/002

b91c9121-0a17-4b26-a09d-d5980eb532db




- Employees' Tax must be reflected against code 4102 (PAYE). The total amount must not be split into SITE (4101) and PAYE (4102).
- For employees whose employment was terminated prior to the closing of the interim period, for instance due to resignation, death, immigration or where the employer ceased to be an employer:
  - The IRP5/IT3(a) must reflect financial information for the period actually employed
  - Where there were deductions in respect of Employees' Tax, it must be split and reflected against code 4102 (PAYE) and 4101 (SITE)
  - The calendar month in the IRP5/IT3(a) number (code 3010) must be specified as "02" to indicate that this is a final IRP5/IT3(a). The same certificate should be submitted to SARS at the end of the tax year, as part of the final submission.

## 7.2 COMPLETING THE EMPLOYEE TAX CERTIFICATE [IRP5/IT3(a)]

### Step 1

#### Completing the header details:

	Transaction Year (CCYY)	<input type="text"/>	Year of Assessment (CCY)	<input type="text"/>	Period of Reconciliation (CCYMM)	<input type="text"/>	<b>Employee Income Tax Certificate</b> <b>IRP5/IT3(a)</b>
	Certificate No.	<input type="text"/>					

- **Transaction Year:** This is an internal term representing the year to which the EMP501 refers.
- **Year of Assessment:** Complete the year of assessment to which the income relates.
- **Period of Reconciliation:** Complete the tax period to which the income relates.
- **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)
- **Type of Certificate:** Specify whether the certificate is an IRP5 or an IT3(a).

### Step 2

#### Completing the Employee Information Details:

Employee Information							IRPINF01
Surname / Trading Name	<input type="text"/>					Home Tel No.	<input type="text"/>
First Two Names	<input type="text"/>					Bus Tel No.	<input type="text"/>
Initials	Nature of Person	Date of Birth (CCYYMMDD)	ID No.	<input type="text"/>		Fax No.	<input type="text"/>
Passport No.	Passport Country of Issue (e.g. South Africa = ZAF)		Income Tax Ref No.	<input type="text"/>		Cell No.	<input type="text"/>
Contact Email	<input type="text"/>						

- **Surname/Trading Name:** If the certificate is for an individual, complete the individual's surname. However, complete the trading name if the certificate is for a trust, company, partnership or corporation.
- **First two Names:** Complete the employees' first and second names if the employee is an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, or a pensioner.
- **Initials:** Complete the employees' initials if the employee is an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, or a pensioner.
- **Nature of a person:** Please enter one of the letters below for the application description:
  - A: Individual with an ID No. or Passport No.
  - B: Individual without an ID No. or Passport No.
  - C: Director of a private company/member of a close corporation
  - D: Trust
  - E: Company/CC
  - F: Partnership
  - G: Corporation
  - H: Employment company/personal service company or CC
  - N: Pensioner
- **Date of Birth:** Complete the employee's date of birth if the employee is an individual (either with or without and ID No. or Passport No.), as a director of a private company/member of a close corporation or a pensioner.

- **ID No.:** Complete the employee's ID No. This is a **mandatory** for an individual (with an ID No. pensioner).
- **Passport No.:** Complete the employee's Passport No. This is a **mandatory** for an individual (with an ID No. or Passport No), where the ID No. has not been completed, and optional for a pensioner.
- **Passport Country of Issue:** This is an optional field for the country in which the passport was issued, e.g. South Africa will be ZAF. Please see section 9 – Codes for the country that issued the passport.
- **Income Tax Ref. No:** This is an optional field and must start with a 0, 1, 2, 3 or 9.
- **Home Tel No:** This is an optional field.
- **Bus Tel No:** This is an optional field.
- **Fax No.:** This is an optional field.
- **Cell No.:** This is an optional field.
- **Contact email:** This is an optional field.

**Step 3**

**Completing the Employee Address Details – Residential:**

Employee Address Details - Residential										
Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>							
Street No.	<input type="text"/>	Street / Name of Farm	<input type="text"/>							
Suburb / District	<input type="text"/>									
City / Town	<input type="text"/>							Postal Code	<input type="text"/>	

- **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.

**Step 4**

**Completing the Employer Reference Number Details:**

Employer Reference Numbers									
PAYE Ref No.	<input type="text"/>								
SDL Ref No.	<input type="text"/>								
UIF Ref No.	<input type="text"/>								

- **PAYE Ref No.:** Complete the employer's PAYE reference no. An employer who is registered for Employees' Tax purposes reference number will begin with a 7, and an employer who is not registered will begin with a 0, 1, 2, 3 or 9.
- **SDL Ref No.:** Complete the employer's SDL reference number.
- **UIF Ref No.:** Complete the employer's UIF reference number.



**Step 8**

**Completing the Employee Business Address Details:**

**Note: Pensioners are not required to complete this section.**

Employee Address Details - Business			
Unit No.	<input type="text"/>	Complex (if applicable)	<input type="text"/>
Street No.	<input type="text"/>	Street / Name of Farm	<input type="text"/>
Suburb / District	<input type="text"/>		
City / Town	<input type="text"/>	Postal Code	<input type="text"/>

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

**Step 9**

**Completing the Income Received Details:**

Income Received		Income Received continued...	
Amount	Source Code	Amount	Source Code
R <input type="text"/>	<input type="text"/>	Non-Taxable Income	
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="6"/>
R <input type="text"/>	<input type="text"/>	Gross Retirement Funding Income	
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="7"/>
R <input type="text"/>	<input type="text"/>	Gross Non-Retirement Funding Income	
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="8"/>
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		
R <input type="text"/>	<input type="text"/>		

**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

Income Received		Income Received continued...	
Amount	Source Code	Amount	Source Code
R <input type="text"/>	<input type="text"/>	Non-Taxable Income	
R <input type="text"/>	<input type="text"/>	R <input type="text" value="5"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/> <input type="text" value="0"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="6"/>
R <input type="text"/>	<input type="text"/>	Gross Retirement Funding Income	
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="7"/>
R <input type="text"/>	<input type="text"/>	Gross Non-Retirement Funding Income	
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text" value="3"/> <input type="text" value="6"/> <input type="text" value="9"/> <input type="text" value="8"/>
R <input type="text"/>	<input type="text"/>	Deductions / Contributions	
R <input type="text"/>	<input type="text"/>	Amount	Source Code
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>
R <input type="text"/>	<input type="text"/>	R <input type="text"/>	<input type="text"/>

**Source code block:**

**Note:** SARS has simplified the reconciliation submission process by combining required source codes, and eliminating certain redundant codes. Please see section 11 – Rules for the consolidation of Source Codes.

**Income Received**

	Amount	Source Code
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>

**Income Received continued...**

	Amount	Source Code
<b>Non-Taxable Income</b>		
R	<input type="text"/>	<input type="text" value="3696"/>
<b>Gross Retirement Funding Income</b>		
R	<input type="text"/>	<input type="text" value="3697"/>
<b>Gross Non-Retirement Funding Income</b>		
R	<input type="text"/>	<input type="text" value="3698"/>

Complete a valid income source code. Please see section 10 – List of Income and Deduction Source Codes for IRP5/IT3(a), to obtain the code for the type of income that was received.

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

**Note:** The amount completed must be excluded from code 3697 and 3698.

- **Gross Retirement Funding Income (3697):** This 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.

- **Gross Non-Retirement Funding Income (3698):** This 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.

**Step 10**  
**Completing the Deduction/Contribution Details:**

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

**Deductions / Contributions**

	Amount	Source Code
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
R	<input type="text"/>	<input type="text"/>
<b>Total Deductions / Contributions</b>		
R	<input type="text"/>	<input type="text" value="4497"/>

**Note:** Rand amounts should be entered from the right grid, 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 'Source Code' in the four (4) blocks next to the rand amount.

- **Total Deductions/Contributions:** Complete the sum total of all the deductions/contributions.

**Step 11**

**Completing the Tax Credits and/or Employer's/Employee Contributions Details:**

**Tax Credits and/or Employer's/Employee Contributions**

	SITE		
R	<input type="text"/>	,	<input type="text"/> <b>4101</b>
	PAYE		
R	<input type="text"/>	,	<input type="text"/> <b>4102</b>
	PAYE on Lump Sum Benefit		
R	<input type="text"/>	,	<input type="text"/> <b>4115</b>
	Employee and Employer UIF Contribution		
R	<input type="text"/>	,	<input type="text"/> <b>4141</b>
	Employer SDL Contribution		
R	<input type="text"/>	,	<input type="text"/> <b>4142</b>
	Total Tax, SDL and UIF		
R	<input type="text"/>	,	<input type="text"/> <b>4149</b>
	Medical Scheme Fees Tax Credit		
R	<input type="text"/>	,	<input type="text"/> <b>4116</b>
	Reason for Non-Deduction of Employees' Tax		
		<input type="text"/>	<input type="text"/> <b>4150</b>

**Note: Please use rand and cents.**

- **SITE (4101):** Complete the SITE amount deducted. This field is mandatory if the values for source code **4102**, **4115**, and the 'Reason for Non-Deduction of Employees' Tax' are not completed.
- **PAYE (4102):** Complete the PAYE amount deducted. This field is mandatory if the values for source code **4101**, **4115** and the 'Reason for Non-Deduction of Employees' Tax' are not completed.
- **PAYE on Lump Sum Benefit (4115):** Complete the PAYE amount deducted from the retirement lump sum benefit. This field may only be completed if source code **3915** has been completed under 'Income Received'.
- **Employee and Employer UIF Contributions (4141):** Complete the sum total of both the employee's and employer UIF contributions.
- **Employer SDL Contribution (4142):** Complete the sum total of the employer's SDL 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).
- **Reason for Non-Deduction of Employees' Tax (4150):** Complete a valid reason code as to why the employer has not deducted Employees' Tax from the income. This field is mandatory if the values for source code **4101**, **4102**, and **4115** are not completed. Please see section 11.7 – Employees' Tax Deduction and Reason Codes.

**Step 12**

**Completing the Pay Period Details:**

**Pay Periods**

Periods in Year of Assessment	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
No. of Periods Worked	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Period Employed From (CCYYMMDD)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Period Employed To (CCYYMMDD)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

- **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:** Complete the dates as of when the employee's employment commenced.
- **Period Employed To:** Complete the end date for which the employee's tax is being declared.

**Step 13**

**Completing the Directive Numbers Details:**

**Directive Numbers**

Directive No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Directive No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Directive No.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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** or **3921**.

**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.



### Step 1

#### Completing the Header Details:

	Transaction Year (CCYY) <input type="text"/>	Period of Reconciliation (CCYYMM) <input type="text"/>	PAYE Ref No. <input type="text"/>	Tax Certificate Cancellation Declaration	<b>EMP601</b>
Trading or Other Name <input type="text"/>					

- **Transaction Year:** Complete the tax year during which the certificate is being cancelled.
- **Period of Reconciliation:** Complete the tax period to which the income relates.
- **PAYE Reference No.:** Complete the employer's PAYE reference no.
- **Trading or Other Name:** Complete the trading or other name of the employer.

### Step 2

#### Completing the Individual Certificates Details:

Individual Certificates	
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>
Certificate No.	<input type="text"/>

Note: Specify all individual cancelled certificates in this section

Complete this section if the certificates to be cancelled are random in number

OR

### Step 3

#### Completing the Certificate Ranges Details:

Certificate Ranges	
From Number	<input type="text"/>
To Number	<input type="text"/>
From Number	<input type="text"/>
To Number	<input type="text"/>
From Number	<input type="text"/>
To Number	<input type="text"/>
From Number	<input type="text"/>
To Number	<input type="text"/>

Note: Specify all cancelled certificate ranges in this section

Complete this section if the certificates to be cancelled are consecutive in number.

### Step 4

#### Completing the Declaration Details:

<b>Declaration</b>	I declare that the above certificates have been cancelled. All related transactions have been rectified.	Employer Signature <input type="text"/>	Date(CCYYMMDD) <input type="text"/>
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Sign and date the declaration

## 9. CODE OF THE COUNTRY THAT HAS ISSUED THE PASSPORT

CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
<b>ABW</b>	Aruba	<b>GGY</b>	Guernsey	<b>PRI</b>	Puerto Rico
<b>AFG</b>	Afghanistan	<b>ATF</b>	French Southern Territories - TF	<b>NOR</b>	Norway
<b>AGO</b>	Angola	<b>GIB</b>	Gibraltar	<b>PNG</b>	Papua New Guinea
<b>AIA</b>	Anguilla	<b>GRC</b>	Greece	<b>PRY</b>	Paraguay
<b>ALA</b>	Åland Islands	<b>GAB</b>	Gabon	<b>PSE</b>	Occupied Palestinian Territory
<b>ALB</b>	Albania	<b>GMB</b>	Gambia	<b>OMN</b>	Oman
<b>AND</b>	Andorra	<b>GHA</b>	Ghana	<b>PAN</b>	Panama
<b>ARG</b>	Argentina	<b>GUM</b>	Guam	<b>POL</b>	Poland
<b>ARM</b>	Armenia	<b>GTM</b>	Guatemala	<b>PRT</b>	Portugal
<b>ARS</b>	Arabia Saudi	<b>GLP</b>	Guadeloupe	<b>PCN</b>	Pitcairn
<b>ASM</b>	American Samoa	<b>DEU</b>	Germany	<b>PLW</b>	Palau
<b>ATA</b>	Antarctica	<b>GRL</b>	Greenland	<b>PER</b>	Peru
<b>ATG</b>	Antigua and Barbuda	<b>GRD</b>	Grenada	<b>PHL</b>	Philippines
<b>AUS</b>	Australia	<b>GIN</b>	Guinea	<b>QAT</b>	Qatar
<b>AUT</b>	Austria	<b>GNB</b>	Guinea-Bissau	<b>KOR</b>	Republic of Korea
<b>AZE</b>	Azerbaijan	<b>GUI</b>	Guiana French	<b>REU</b>	Réunion
<b>BDI</b>	Burundi	<b>KAZ</b>	Kazakhstan	<b>SGP</b>	Singapore
<b>BEL</b>	Belgium	<b>HUN</b>	Hungary	<b>SHN</b>	Saint Helena
<b>BEN</b>	Benin	<b>IND</b>	India	<b>LCA</b>	Saint Lucia
<b>BFA</b>	Burkina Faso	<b>JOR</b>	Jordan	<b>SLE</b>	Sierra Leone
<b>BGD</b>	Bangladesh	<b>HMD</b>	Heard and McDonald Islands	<b>RWA</b>	Rwanda
<b>BGR</b>	Bulgaria	<b>JEY</b>	Jersey	<b>SYC</b>	Seychelles
<b>BHR</b>	Bahrain	<b>HTI</b>	Haiti	<b>RUS</b>	Russian Federation
<b>BHS</b>	Bahamas	<b>GUY</b>	Guyana	<b>ROU</b>	Romania
<b>BIH</b>	Bosnia and Herzegovina	<b>IRL</b>	Ireland	<b>VCT</b>	Saint Vincent and the Grenadines
<b>BLR</b>	Belarus	<b>HND</b>	Honduras	<b>BLM</b>	Saint-Barthélemy
<b>BLZ</b>	Belize	<b>ISL</b>	Iceland	<b>KNA</b>	Saint Kitts and Nevis
<b>BMU</b>	Bermuda	<b>IDN</b>	Indonesia	<b>MAF</b>	Saint-Martin (French part)
<b>BOL</b>	Bolivia	<b>IRQ</b>	Iraq		
<b>BRA</b>	Brazil	<b>CIV</b>	Ivory Coast (see Cote d'Ivoire)	<b>STP</b>	Sao Tome and Principe
<b>BRB</b>	Barbados	<b>VAT</b>	Holy See	<b>SAH</b>	Sahara
<b>BRN</b>	Brunei Darussalam	<b>JPN</b>	Japan	<b>SRB</b>	Serbia
<b>BTN</b>	Bhutan	<b>IRN</b>	Iran, Islamic Republic of	<b>SPM</b>	Saint Pierre and Miquelon
<b>BVT</b>	Bouvet Island	<b>ISR</b>	Israel	<b>SMR</b>	San Marino
<b>BWA</b>	Botswana	<b>IMN</b>	Isle of Man	<b>WSM</b>	Samoa
<b>CAF</b>	Central African Republic	<b>LVA</b>	Latvia	<b>SGS</b>	S. Georgia and S. Sandwich Is.
<b>CAN</b>	Canada	<b>KWT</b>	Kuwait	<b>SLB</b>	Solomon Islands

CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
<b>CCK</b>	Cocos (Keeling) Island	<b>LIE</b>	Liechtenstein	<b>SJM</b>	Svalbard and Jan Mayen Islands
<b>CHL</b>	Chile	<b>LSO</b>	Lesotho	<b>LKA</b>	Sri Lanka
<b>CHN</b>	China	<b>LBR</b>	Liberia	<b>SDN</b>	Sudan
<b>CIV</b>	Côte d'Ivoire	<b>MLT</b>	Malta	<b>MKD</b>	The former Yugoslav Republic of Macedonia
<b>CMR</b>	Cameroon	<b>KIR</b>	Kiribati	<b>SVN</b>	Slovenia
<b>COD</b>	Democratic Republic of the Congo	<b>FSM</b>	Micronesia, Federated States of	<b>TUR</b>	Turkey
<b>COG</b>	Congo	<b>MYS</b>	Malaysia	<b>TAI</b>	Taiwan
<b>COK</b>	Cook Islands	<b>MDV</b>	Maldives	<b>TJK</b>	Tajikistan
<b>COL</b>	Colombia	<b>MDG</b>	Madagascar	<b>CHE</b>	Switzerland
<b>COM</b>	Comoros	<b>MWI</b>	Malawi	<b>SYR</b>	Syrian Arab Republic
<b>CPV</b>	Cape Verde	<b>KGZ</b>	Kyrgyzstan	<b>SOM</b>	Somalia
<b>CRI</b>	Costa Rica	<b>MLI</b>	Mali	<b>THA</b>	Thailand
<b>CUB</b>	Cuba	<b>MTQ</b>	Martinique	<b>TGO</b>	Togo
<b>CXR</b>	Christmas Island	<b>LBY</b>	Libyan Arab Jamahiriya	<b>SUR</b>	Suriname
<b>CYM</b>	Cayman Islands	<b>LAO</b>	Lao People's Democratic Republic	<b>ZAF</b>	South Africa
<b>CYP</b>	Cyprus	<b>MRT</b>	Mauritania	<b>TKL</b>	Tokelau
<b>CZE</b>	Czech Republic	<b>MUS</b>	Mauritius	<b>TON</b>	Tonga
<b>CZF</b>	Czechoslovakia (Former)	<b>MYT</b>	Mayotte	<b>TTO</b>	Trinidad and Tobago
<b>DJI</b>	Djibouti	<b>MCO</b>	Monaco	<b>TCA</b>	Turks and Caicos Islands
<b>DMA</b>	Dominica	<b>MNG</b>	Mongolia	<b>TUV</b>	Tuvalu
<b>DNK</b>	Denmark	<b>MDA</b>	Moldova	<b>TKM</b>	Turkmenistan
<b>DOM</b>	Dominican Republic	<b>MNE</b>	Montenegro	<b>UGA</b>	Uganda
<b>DZA</b>	Algeria	<b>GEO</b>	Georgia	<b>PAK</b>	Pakistan
<b>EAT</b>	East Timor	<b>MSR</b>	Montserrat	<b>UKR</b>	Ukraine
<b>ECU</b>	Ecuador	<b>MAR</b>	Morocco	<b>ARE</b>	United Arab Emirates
<b>EGY</b>	Egypt	<b>MOZ</b>	Mozambique	<b>GBR</b>	United Kingdom of Great Britain and Northern Ireland
<b>ERI</b>	Eritrea	<b>NRU</b>	Nauru	<b>VIR</b>	United States Virgin Islands
<b>EST</b>	Estonia	<b>NPL</b>	Nepal	<b>USM</b>	US Minor Outlying Islands
<b>ETH</b>	Ethiopia	<b>NLD</b>	Netherlands	<b>URY</b>	Uruguay
<b>EUU</b>	European Union	<b>ANT</b>	Netherlands Antilles	<b>UZB</b>	Uzbekistan
<b>FIN</b>	Finland	<b>NER</b>	Niger	<b>WLF</b>	Wallis and Futuna Islands
<b>FJI</b>	Fiji	<b>NIC</b>	Nicaragua	<b>VNM</b>	Viet Nam
<b>FLK</b>	Falkland Islands (Malvinas)	<b>NZL</b>	New Zealand	<b>VEN</b>	Venezuela (Bolivarian Republic of)
<b>FRA</b>	France	<b>NGA</b>	Nigeria	<b>ESH</b>	Western Sahara
<b>FRO</b>	Faeroe Islands	<b>NCL</b>	New Caledonia	<b>VUT</b>	Vanuatu
<b>GNQ</b>	Equatorial Guinea	<b>NAM</b>	Namibia	<b>USA</b>	United States of America

CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
<b>GUF</b>	French Guiana	<b>NIU</b>	Niue	<b>YEM</b>	Yemen
<b>HKG</b>	Hong Kong Special Administrative Region of China	<b>LTU</b>	Lithuania	<b>SWZ</b>	Swaziland
<b>HRV</b>	Croatia	<b>MHL</b>	Marshall Islands	<b>TLS</b>	Timor-Leste
<b>IOT</b>	British Indian Ocean Territory	<b>ITA</b>	Italy	<b>SAU</b>	Saudi Arabia
<b>KHM</b>	Cambodia	<b>KEN</b>	Kenya	<b>SVK</b>	Slovakia
<b>MAC</b>	Macao Special Administrative Region of China	<b>LUX</b>	Luxembourg	<b>SWE</b>	Sweden
<b>PRK</b>	Democratic People's Republic of Korea	<b>MEX</b>	Mexico	<b>TUN</b>	Tunisia
<b>PYF</b>	French Polynesia	<b>NFK</b>	Norfolk Island	<b>ZMB</b>	Zambia
<b>SLV</b>	El Salvador	<b>MMR</b>	Myanmar	<b>TZA</b>	United Republic of Tanzania
<b>TCD</b>	Chad	<b>LBN</b>	Lebanon	<b>ESP</b>	Spain
<b>VGB</b>	British Virgin Islands	<b>JAM</b>	Jamaica	<b>SEN</b>	Senegal
<b>ZNC</b>	Any country not on this list	<b>MNP</b>	Northern Mariana Islands	<b>ZWE</b>	Zimbabwe

## 10. EMPLOYER'S BUSINESS ACTIVITY CODES

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

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

## 11. LIST OF INCOME AND DEDUCTION CODE FOR IRP5/IT3(a)

### 11.1 NORMAL INCOME CODES

CODE	DESCRIPTION	EXPLANATION
3601 (3651)	Income (PAYE)	<p>An amount which is paid or payable to an employee for:</p> <ul style="list-style-type: none"> <li>• Services rendered</li> <li>• Overtime</li> <li>• Pension paid on a regular basis</li> <li>• A monthly annuity paid by a fund.</li> </ul> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Salary/wages</li> <li>• Backdated salary/wages/pension (accrued in the current year of assessment)</li> <li>• Remuneration paid to migrant/seasonal workers/full time scholars or students.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Such income as paid to a director must be reflected under code 3615</li> <li>• Code 3651 MUST only be used for foreign service income</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3607/3657 must be included in this code (3601/3651).</li> <li>• Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of the 2010 to 2012 years of assessment.</li> </ul>
3602 (3652)	Income (Excl)	<p>Any non-taxable income excluding non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Non-taxable pension paid on a regular basis (e.g. war pension, etc.)</li> <li>• Non-taxable income of a capital nature.</li> <li>• Non-taxable arbitration award, i.e. a portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes;</li> <li>• Non-taxable portion (capital interest) received on an annuity purchased from a Fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3652 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652).</li> </ul>
3603 (3653)	Pension (PAYE)	<p>Any pension paid on a regular basis as well as backdated pension payment (for current tax year).</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>• Code 3653 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment.</li> <li>• This includes taxable disability benefit.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>

CODE	DESCRIPTION	EXPLANATION
3604 (3654)	Pension (Excl) Not applicable from 2010	Any pension paid on a regular basis that is not taxable, for example war pensions, etc.  <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3654 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3605 (3655)	Annual payment (PAYE)	An amount which is defined as an annual payment.  Examples include: <ul style="list-style-type: none"> <li>Annual bonus</li> <li>Incentive bonus</li> <li>Leave pay (on resignation/encashment)</li> <li>Merit awards</li> <li>Bonus/incentive amount paid to an employee to retain his/her service for a specific period.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3655 MUST only be used for foreign service income.</li> </ul>
3606 (3656)	Commission (PAYE)	An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.  <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3656 MUST only be used for foreign service income.</li> </ul>
3607 (3657)	Overtime (PAYE) Not applicable from 2010	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.  <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3657 MUST only be used for foreign service income</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> </ul>
3608 (3658)	Arbitration award (PAYE)	The taxable portion of a settlement agreement between an employer and an employee as ordered by court or allocated via a settlement out of Court or in respect of Labour disputes.  <b>Note:</b> Code 3658 MUST only be used for foreign service income.
3610 (3660)	Annuity from a RAF (PAYE)	A monthly annuity paid by a RAF to any person.  <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3660 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>
3611 (3661)	Purchased annuity (PAYE)	The taxable portion of interest received on an annuity purchased from an Annuity Fund.  <b>Note:</b> Code 3661 MUST only be used for foreign service income.

CODE	DESCRIPTION	EXPLANATION
3612 (3662)	Purchased annuity (Excl) Not applicable from 2010	The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund.  <b>Note:</b> <ul style="list-style-type: none"> <li>Code 3662 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade income paid to an employee.  <b>Note:</b> Code 3663 MUST only be used for foreign service income.
3614	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund according to section 1(eA) of the Act.
3615 (3665)	Director's remuneration (PAYE)	Such income as would normally be reported under code 3601 as paid to a director of a private company/member of a close corporation.  <b>Note:</b> Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor.  <b>Note:</b> Code 3666 MUST only be used for foreign service income.
3617	Labour Brokers (PAYE/IT)	Remuneration paid to a labour broker - irrespective if the labour broker is in possession of an exemption certificate (IRP30) or not.

## 11.2 ALLOWANCE CODES

CODE	DESCRIPTION	EXPLANATION
3701 (3751)	Travel allowance (PAYE)	An allowance or advance paid to an employee in respect of travelling expenses for business purposes – includes fixed travel allowances, petrol, garage and maintenance cards.  <b>Note:</b> Code 3751 MUST only be used for foreign service income.
3702 (3752)	Reimbursive travel allowance (IT)	A reimbursement for business kilometres exceeding 8 000 kilometres per tax year or at a rate exceeding the prescribed rate per kilometre or the employee receives any other form of compensation for travel.  <b>Note:</b> Code 3752 MUST only be used for foreign service income.
3703 (3753)	Reimbursive travel allowance (excl)	A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year and at a rate which does not exceed the prescribed rate per kilometre. Should only be used if the employee does not receive any other form of compensation for travel.  <b>Note:</b> Code 3753 MUST only be used for foreign service income.

CODE	DESCRIPTION	EXPLANATION
3704 (3754)	Subsistence allowance – local travel (IT)	An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which exceeds the deemed amounts.  <b>Note:</b> Code 3754 MUST only be used for foreign service income.
3707 (3757)	Share options exercised (PAYE)	Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.  <b>Note:</b> Code 3757 MUST only be used for foreign service income.
3708 (3758)	Public office allowance (PAYE)	An allowance granted to a holder of a public office to enable him/her to defray expenditure incurred in connection with such office.  <b>Note:</b> Code 3758 MUST only be used for foreign service income.
3713 (3763)	Other allowances (PAYE)	All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.  Examples include: <ul style="list-style-type: none"> <li>• Entertainment allowance</li> <li>• Tool allowance</li> <li>• Computer allowance</li> <li>• Telephone allowance</li> <li>• Cell phone allowance.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3763 MUST only be used for foreign service income</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).</li> </ul>
3714 (3764)	Other allowances (Excl)	All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.  <b>Examples include:</b> <ul style="list-style-type: none"> <li>• Non-taxable Relocation allowance</li> <li>• Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits</li> <li>• Non-taxable Uniform allowance.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3764 MUST only be used for foreign service income</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764)..</li> </ul>
3715 (3765)	Subsistence allowance – foreign travel (IT)	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts.  <b>Note:</b> Code 3765 MUST only be used for foreign service income.

CODE	DESCRIPTION	EXPLANATION
3717 (3767)	Broad-based employee share plan (PAYE)	An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions.  <b>Note:</b> Code 3767 MUST only be used for foreign service income.
3718 (3768)	Vesting of equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument.  <b>Note:</b> Code 3768 MUST only be used for foreign service income.

### 11.3 FRINGE BENEFIT CODES

CODE	DESCRIPTION	EXPLANATION
3801 (3851)	General fringe benefits (PAYE)	All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate.  <b>Examples include:</b> <ul style="list-style-type: none"> <li>• Acquisition of an asset at less than the actual value and/or insurance policies ceded;</li> <li>• Right of use of an asset (other than a motor vehicle)</li> <li>• Meals, refreshments and meal and refreshment vouchers</li> <li>• Free or cheap accommodation or holiday accommodation</li> <li>• Free or cheap services</li> <li>• Low interest or interest free loans and subsidies</li> <li>• Payment of an employee's debt or release of an employee from an obligation to pay a debt</li> <li>• Bursaries and scholarships.</li> </ul> <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3851 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851).</li> <li>• Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment.</li> </ul>
3802 (3852)	Use of motor vehicle (PAYE)	Right of use of a motor vehicle.  <b>Note:</b> Code 3852 MUST only be used for foreign service income.
3805 (3855).	Accommodation (PAYE)	Free or cheap accommodation or holiday accommodation.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3855 MUST only be used for foreign service income</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>

CODE	DESCRIPTION	EXPLANATION
3806 (3856)	Services (PAYE)	Free or cheap services.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3856 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>
3808 (3858)	Employee's debt (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3858 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>
3809 (3859)	Taxable bursaries or scholarships (PAYE)	Bursaries and scholarships.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3859 MUST only be used for foreign service income</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> <li>• Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee.  <b>Note:</b> Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine.  <b>Note:</b> Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable bursaries or scholarships (excl)	Non-taxable bursaries and scholarships to employees and their dependents – Section 10(1)q – Exempt portion only.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3865 MUST only be used for foreign service income</li> <li>• This source code is valid from 2013 year of assessment</li> </ul>
3816 (3866)	The use of motor vehicle acquired by employer under 'operating lease' (PAYE)	Taxable value of the fringe benefit for the right of use of a motor vehicle acquired by an employer under an "operating lease"  <b>Note:</b> Code 3866 MUST only be used for foreign services income. Valid from the 2014 year of assessment.

## 11.4 LUMP SUM CODES

CODE	DESCRIPTION	EXPLANATION
3901 (3951)	Gratuities (PAYE)	Gratuities paid by an employer in respect of retirement, retrenchment or death.  <b>Note:</b> Code 3951 MUST only be used for foreign service income.
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members.  <b>Note:</b> Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments.  Examples include: <ul style="list-style-type: none"> <li>• Backdated salary/wage/pension extending over previous year of assessments</li> <li>• Lump sum payments paid by an unapproved fund</li> <li>• Gratuity paid to an employee due to normal termination of service (e.g. resignation).</li> </ul> <b>Note:</b> Code 3957 MUST only be used for foreign service income.
3908	Surplus apportionments (Excl)	Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956.
3909	Unclaimed benefits (PAYE)	Unclaimed benefits prior to 1 March 2009 and paid by a fund in terms of the provisions of General Note 35.
3915	Retirement lump sum benefits (PAYE)	Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death.  <b>Note:</b> With effect from 2009 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915).
3920	Lump sum withdrawal benefits (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/Pension preservation/Retirement annuity/Provident/provident preservation fund in respect of withdrawal (e.g. resignation, transfer, divorce, maintenance, housing loan payments).  <b>Note:</b> With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).
3921	Living annuity and section 15C surplus apportionments (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/Pension preservation/Retirement annuity/Provident/provident preservation fund in respect of withdrawal due to: <ul style="list-style-type: none"> <li>• Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956</li> <li>• Withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette.</li> </ul> <b>Note:</b> With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).
3922	Compensation i.r.o death during employment (Excl/PAYE)	Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.  <b>Note:</b> Valid from the 2012 year of assessment.

## 11.5 GROSS REMUNERATION CODES

CODE	DESCRIPTION
3696	Gross non-taxable income [amounts under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl)].
3697	Gross retirement funding employment income.
3698	Gross non-retirement funding employment income.

## 11.6 DEDUCTION CODES

CODE	DESCRIPTION
4001	Current pension fund contributions.
4002	Arrear pension fund contributions.
4003	Current and arrear provident fund contributions.
4004 Not applicable from 2010	Employee's arrear provident fund contributions <b>Note:</b> Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.
4005	Medical aid contributions.
4006	Current retirement annuity fund contributions.
4007	Arrear (re-instated) retirement annuity fund contributions.
4018	Premiums paid for loss of income policies.
4024	Medical
4025 Not applicable from 2010	Medical contribution paid by employee allowed as a deduction for employees' tax purposes. <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4026	Arrear pension fund contributions – Non-statutory forces (NSF).
4030	Donations deducted from the employee's remuneration and paid by the employer to the Organisation.
4472 Not applicable from 2010	Employer's pension fund contributions. <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4473 Not applicable from 2010	Employer's provident fund contributions. <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4474	Employer's medical scheme contributions in respect of employees not included in code 4493. As of 1 March 2012 the contributions paid by an employer on behalf of an employee 65 years and older and who has not retired, should also be reflected under this code.
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives. <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.

CODE	DESCRIPTION
4486 Not applicable from 2010	Capped amount determined by the employer in terms of Section 18(2)(c)(i).  <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4487 Not applicable from 2010	No value benefits in respect of medical services provided or incurred by the employer.  <b>Note:</b> This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4493	Employer's medical aid contributions in respect of an employee who qualifies for the "no value" provisions in the 7th Schedule.  This is the employer's portion of the medical scheme contribution made on behalf of an employee who is — <ul style="list-style-type: none"> <li>• a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer)</li> <li>• the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity)</li> <li>• the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death</li> <li>• an employee who is 65 years or older (not applicable from 2013).</li> </ul>
4497	Total Deductions/Contributions

## 11.7 EMPLOYEES' TAX DEDUCTION AND REASON CODES

CODE	DESCRIPTION
4101	SITE (Standard Income Tax on Employees)
4102	PAYE (Pay-As-You-Earn)
4115	Tax on retirement lump sum benefits (tax on code 3915, 3920 and 3921 and 3922)
4116	Medical scheme fees tax credit taken into account by employer for PAYE purposes
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF (4142). This total does not include the value of 4116 Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4150	01 or 1 = Invalid from 1 March 2002 02 or 2 = Earn less than the tax threshold 03 or 3 = Independent contractor 04 or 4 = Non taxable earnings (including nil directives) 05 or 5 = Exempt foreign employment income 06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002) 07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)

## 12. RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM THE 2010 YEAR OF ASSESSMENT

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 '**Main Code**' heading are now the only valid codes that may be used. The codes reflected under the '**Sub-Code Rationalisation**' 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 '**Main Codes**' 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	
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	

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
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.
	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
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	3915	
	3920	
	3921	
	3922	Main code from the 2012 year of assessment
Gross Remunerations	3696	
	3697	
	3698	
Deductions	4001	
	4002	
	4003	Code 4004 must be incorporated into 4003
	4005	
	4006	
	4007	
	4018	
	4024	
	4026	Applicable to non-statutory forces (government)
	4030	
	4474	
	4493	
	4497	

TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
Employees' Tax Deduction and Reason Codes	4101	
	4102	
	4115	
	4116	Main code from the 2013 year of assessment
	4141	
	4142	
	4149	

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SEPTEMBER 2013