e@syFile™ Employer USER GUIDE

e@syFile™ Employer

SARS
At Your Service

www.sars.gov.za

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Glossary Terms

TERM	DESCRIPTION
Annual period	The tax year transaction period 1 March to 28/29 February
Commissioner	The Commissioner of the South African Revenue Service
CSV file	Electronic data of your employee tax certificates [IRP5/IT3(a)s] which is generated using your payroll system
EMP201	Monthly Employer Declaration
EMP301	Underpayment on Account letter
EMP501	Employer Reconciliation Declaration
EMP601	Tax Certificate Cancellation Declaration
EMP701	Reconciliation Declaration Adjustment
EMPSA	Employer Statement of Account
FAQ	Frequently Asked question
ID	Identity number
Interim period	The six month transaction period 1 March to 31 August
IRP5/IT3a	Employee Tax Certificate
ITREG	Income Tax Registration
ITREG certificate	Income Tax Registration certificate
PAYE	Pay-As-You-Earn
PRN	Payment Reference Number
SARS	The South African Revenue Service
SDL	Skills-Development-Levy
Tax liability	Amount of tax withheld from the employees, which is owed to SARS
UIF	Unemployment Insurance Fund

1. Overview

As part of its drive for better service, SARS has been modernising tax processes since 2007. Changes introduced are a vital part of SARS's long-term vision to have a more accurate reconciliation process. The more information at SARS's disposal means a less cumbersome tax process, as returns/declarations are increasingly pre-populated.

The Employers Reconciliation Declaration (EMP501) has always been an important part of the tax year for employers, when submitting their annual reconciliations for the period 1 March to 28/29 February for Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF). While the annual reconciliation declaration will still be required for the full tax year ending February, going forward the interim reconciliation has now become an integral part of the Employer PAYE Reconciliation.

The first PAYE Interim Reconciliation, for a six month period, took place from 1 September to 29 October 2010. During the Interim Reconciliation employers are required to submit accurate reconciliation declarations for the six month transaction period 1 March to 31 August, in respect of the Monthly Employer Declarations (EMP201) submitted, the payments made and the Employee Income Tax Certificates [IRP5/IT3(a)].

Using e@syFile™ Employer, you can now:

Finalise, submit and pay your EMP201.

Finalise and submit your interim and annual EMP501 in five basic steps:

Step 1
The employer's current payroll system generates electronic tax certificates [IRP5/IT3(a)s] in a CSV file which is imported into e@syFile™ Employer.

Step 2
The employer uses e@syFile™ Employer to capture all manual certificates.

Step 3
e@syFile™ Employer uses information from all the tax certificates to automatically populate certificate totals for the EMP501. The employer enters the monthly liabilities and payments, and e@syFile™ Employer calculates the rest.

Step 4
You can make your declaration by generating the CSV tax certificate file from the payroll system, and importing this file into e@syFile™ Employer for submission to SARS. Using e@syFile™ Employer, you can capture additional manual certificates, cancel certificates, and capture EMP501 or EMP701 details. Then submit your reconciliation declaration to SARS:

- Online using e@syFile™ Employer; or
- On a disk, remembering to include signed hard copies of the EMP501, and, if applicable, an EMP601 and EMP701. Please note that in this instance you would have had to make your declaration using e@syFile™ Employer.

e@syFile™ Employer also automatically generates Adobe PDF versions of all tax certificates ready to be given to employees (either printed or electronically) for Personal Income Tax Filing Season. However, for the interim (biannual) PAYE reconciliation, only finalised certificates may be issued to employees whose employment was terminated prior to the closing of the interim period. In this instance, the certificate number must reflect the full reconciliation period (02).

Step 5
– You can capture additional manual IRP5/IT3(a), cancel certificates [Tax Certificate Cancellation Declaration (EMP601)], and capture EMP501 or make adjustments to previous year's reconciliation submissions [Reconciliation Declaration Adjustment (EMP701)]. Then submit your reconciliation declaration to SARS:

- Submit online using e@syFile™ Employer – via SARS eFiling using an eFiling username and password.
- Submit 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 and import this into e@syFile™ Employer. Signed hard copies of the EMP501, and, if applicable, the EMP601 and EMP701 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.

The Adobe PDF versions of the tax certificates generated by e@syFile™ Employer can be given to employees (either printed or electronically) for Personal Income Tax (PIT) filing season. However, for the Interim Reconciliation, only finalised certificates may be issued to employees whose employment was terminated prior to the closing of the interim period. In this instance, the certificate number must reflect the full reconciliation period (02).

Register employees for Income Tax and obtain feedback

SARS announced in September 2010 that all individuals in formal employment, irrespective of their income, have to register for Income Tax. To help employers three registration options are made available to register employees namely:

- Individual Income Tax Registration (ITREG), where an employer can apply to register employees individually.
- Bulk ITREG, where SARS registered employees using the latest reconciliation submissions provided by employers.
- An additional option, namely the Bundled ITREG process was introduced. This enables employers to register multiple employees at a time that were not part of the employer's previous reconciliation submission.

Previously SARS provided feedback to employers on the outcome of the registration process for employees that were successfully registered. SARS will now also inform employers where an employee could not be registered. The table below details the possible statuses which can be received, the description and the required steps to be taken:

STATUS	DESCRIPTION	STEPS TO BE TAKEN
Registered	New Income Tax reference number provided.	None
Existing Taxpayer	Taxpayer was found to be already registered.	The employee must provide the Income Tax reference number.
Unable to Register-Employee must Contact SARS	A problem was identified with the employee's data submitted. E.g. multiple Income Tax registration numbers exist for the employee	The employee must contact SARS to resolve the identified issue.
Insufficient Information	The employee has not been registered. E.g. incomplete personal details, invalid postal address, incomplete address details, etc.	The employee must provide all the necessary registration details to the employer, for the registration request.
Not Verified	Invalid or incorrect information provided and SARS is unable to verify the registration status of the employee. (e.g. address provided with an invalid postal code)	The employer is required to verify that the employee's information has been captured correctly.
Non-Individual	E.g. The identity number (ID) supplied belongs to a TRUST.	The employee must provide all the necessary registration details to the employer, for the registration request.

With the introduction of the e@syFile™ Employer Notification Centre, there has been a minor change to the synchronisation process to obtain your individual/bundled ITREG results. For more information on the registration of employees, refer to section 6 of this guide. Always ensure the latest version of e@syFile™ Employer is being used, as any information submitted to SARS using previous versions of e@syFile™ Employer, will not be accepted.

The latest version of the software can be accessed by:

- Visiting the SARS eFiling website www.sarsefiling.co.za and downloading the latest version.

- Calling the SARS Contact Centre on 0800 00 SARS (7277) and requesting the latest version of e@syFile™ Employer CD to be posted. (It may take more than two weeks to be delivered to you and will not be sent to post boxes).

Should any further information be required, call the SARS Contact Centre on 0800 00 SARS (7277), visit your local SARS branch, or visit www.sars.gov.za or www.sarsefiling.co.za.

2. The e@syFile™ Employer process

2.1 Installing or updating e@syFile™ Employer

Existing users updating e@syFile™ Employer

Step 1
Login to the current version of e@syFile™ Employer.

Step 2
A pop-up message will appear, if you are on line, which allows you to update to the latest version. Should the pop-up message not appear, access the by clicking Update in the left menu.

Step 3
Follow the pop-up messages to complete the installation process. You will be prompted to restart your computer once the update has successfully been installed.

New users installing e@syFile™ Employer

Step 1
You will need internet access to download the latest version of e@syFile™ Employer. Go to the SARS eFiling website www.sarsefiling.co.za and click **on**

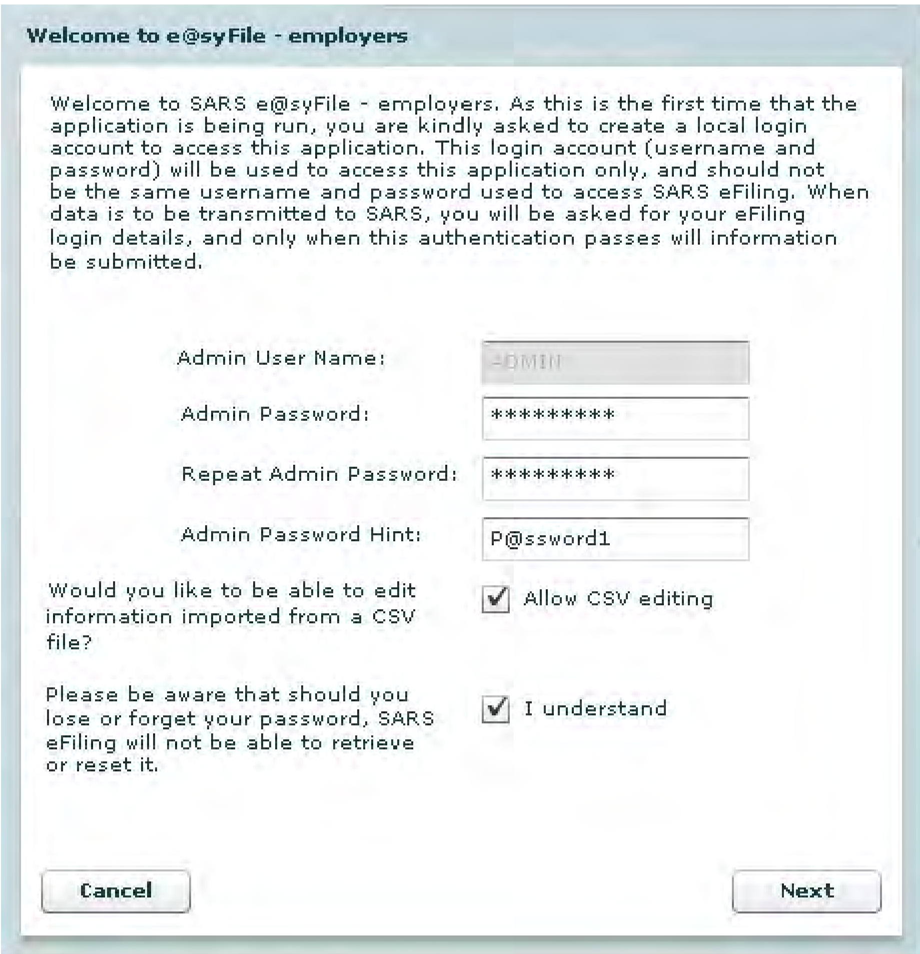
Step 2
Click **Download for Windows** to start the download process.

Step 3
Double-click the Setup-Employer file to unzip and double click the extracted file to initiate the installation process. Pop-up messages will guide you through the remainder of the installation process. Once the software is installed, this will automatically open and a registration box will appear.

Note: The e@syFile™ Employer icon will be seen on your desktop, which allows quick access to the software.

Step 4

The default word ADMIN will appear by the username. Leave this as is.



Step 5

Enter a unique password by Admin Password, using at least eight (8) characters. Your password must include one (1) capital letter, 1 number and 1 special character [e.g. dollar sign ($) or an exclamation mark (!)].

Step 6

Repeat the password by Repeat Admin Password.

Step 7

Enter a hint to help you remember your password, should you forget this, by Admin Password Hint.

Step 8

Select Allow CSV editing, where you wish to allow editing of imported certificates.

Step 9

Select I understand to acknowledge SARS will not be able to retrieve or reset your password should you lose this.

Step 10

Click **Next** to continue.

Step 11

Create a user account for those persons who will be using e@syFile™ Employer.

Note: A maximum of two (2) users may be added.

Step 12

Enter the user's names, as well as a password, using the criteria as stated above. Repeat the password and enter a hint.

Step 13

Click **Next.** You will be required to enter the second user's details, as above.

Step 14

Click **Login to Application**

Step 15

You will be required to enter your e@syFile™ Employer login details (username and password). This may be the ADMIN user, user 1 or user 2.

Step 16

Should you be unsure about your password, click Forgot Password? to see the hint which you entered. If you are a registered eFiler, click Secure Password and enter your eFiling login details (username and password).

2.2 Accessing the e@syFile™ Employer Software

once you have clicked login, you will be navigated to the homepage. If you are working offline, you will see a red block with the word DISCONNECTED at the bottom of the screen. If you are online, the block will be green and will read CONNECTED. The menu to the left of the screen contains the following main menu items:

HOME

The introductory page

Notification Centre - This replaced the Inbox in the Utilities menu. The Notification Centre will automatically sort retrieved letters by PAYE reference number and letter type, making it easier to manage correspondence and related processes and includes a count for each letter type, displayed per employer/PAYE reference number.

REGISTRATION

eFiling Registration – If you are not a registered eFiler, and you would like to submit your declarations and reconciliations to SARS electronically, you must first register for eFiling on www.sars.efiling.co.za. You will need access to the internet to use this function.

IMPORT

Import/Export Payroll File – Allows you to load payroll files into e@syFile™ Employer or export payroll files for your records.

EMPLOYEE ADMIN

View/Edit Employees – Allows you to view employee details and tax certificates, add new employee records and capture manual certificates.

MONTHLY PROCESS

PAYE – This function allows you to capture and submit your Monthly Employer Declaration (EMP201) if you are registered to file your EMP201 on eFiling.

Payments –Payments may be submitted for your EMP201 using this function.

RECONCILIATION

PAYE Dashboard

Declaration – This is where the reconciliation takes place, matching all tax due with tax paid and the total value of employee tax certificates issued.

Cancel Certificate Range – e@syFile™ Employer allows you to cancel a range of certificates.

Adjustments – Previous declarations can be adjusted here.

Recon Assistant –

SUBMISSION

Submit to SARS – This is where you submit your declarations to SARS.

AGENT APPOINTMENTS

Agent Appointments – This function was introduced to process Agent Appointment Notices issued to employers. Please refer to the e@syFile™ Employer Agent Appointment (AA88) user guide available on www.sars.gov.za.

EMPLOYER ADMIN

View/Edit/Change – Enter, edit and change the employer demographic details here.

UTILITIES

Utilities – Various functions are available on this menu to manage your database and submissions. The following sub-menus are listed on the horizontal tab:

- Database utilities – Use this menu to create, restore or merge back-ups
- EMP501 status dashboard – Track your submission status
- Case status Dashboard
- Pre-submission validation report
- Import payroll file log – This is a log of all import attempts which has been enhanced to include a separate listing of failures and warnings relating to discrepancies in the information from your CSV file
- Delete payroll file – You may delete imported payroll files using this option
- Reset passwords – The Admin user is able to reset passwords for user one and two using this sub-menu
- Payroll file editing – You are able to edit certificates imported with your CSV file.
- Reassign certificate – Allows you to consolidate duplicate employee records
- Generate IRP5/IT3(a) PDFs – Allows you to generate PDFs
- Certificate rejection/Penalty service

Synchronise Application – Allows you to synchronise your local e@syFile™ Employer database with the employer details registered on the eFiling profile.

Mismatch

Penalty

HELP

The help section includes:

- Application Help – You can click Help in any particular section of the software to see all the available Help topics
- Update – Compares your software version with the latest version available for download, and enables you to update if necessary.

Log off – Click here once you are sure all work has been completed and saved, and you wish to close the software.

3 Introducing the menu and functions for e@syFile™ Employer

New and/or updated functions were included in e@syFile™ Employer in March 2012:

- New database encryption and decryption
- The ability to divide information, included in an existing database file, by Pay-As-You-Earn (PAYE) reference number
- A new notification centre (to replace the Inbox under Utilities)
- An update to the individual/bundled Income Tax Registration (ITREG) process – refer to section 5 below.
- Enhanced creating, merging and restoring of databases.

3.1 New database encryption and decryption

Information security is becoming more and more important as risks of fraud, due to unauthorised access to information and phishing which has become increasingly common.

Given the sensitive information stored, relating to employees and payroll data within e@syFile™ Employer, the South African Revenue Service (SARS) is introducing new security features to ensure the data is always protected and secure.

By incorporating industry-strength encryption and decryption standards, the latest e@syFile™ Employer update will ensure your database and backup files are encrypted with a unique key when not in use. What this means is, only users with valid e@syFile™ Employer login details, will be able to access the information.

Valid e@syFile™ Employer login details must be provided which will allow users to select the specific PAYE reference number for that session. The database will be unlocked through a decryption process, while the other linked PAYE reference numbers (database files) not in use, will remain secured. When logging off or closing the software, all database files will be encrypted for protection once again.

Knowing your e@syFile™ Employer login details is very important, as without these the database files cannot be accessed. This includes the administrator profile (ADMIN username), as well as the two user profiles setup during the first installation.

Note: Due to stringent security used, SARS will not be able to recover data where valid login details have been lost or forgotten; therefore it will not be possible to access encrypted data again.

e@syFile™ Employer login details will need to be provided when restoring or merging database backups. During these operations, users will be requested to provide the username and password that is applicable to the database backup being used.

It is vitally important to protect your e@syFile™ Employer login details, as the login details will be required whenever a database or backup file is opened, restored or merged.

3.2 Database split by PAYE reference number

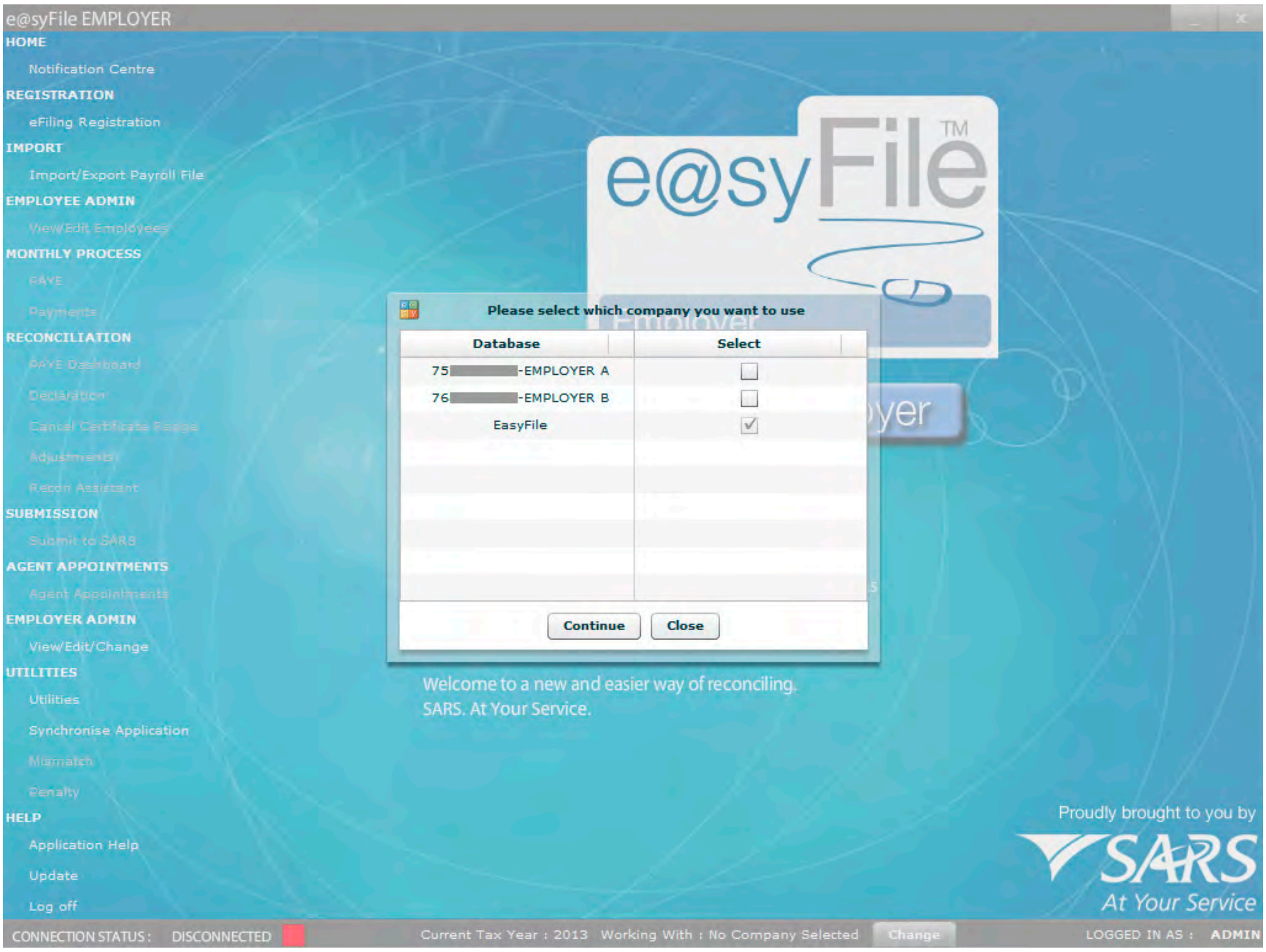
Each user will have a master database file, and additional database files for each PAYE reference number or employer included in their current database. The split in data will enable users to manage their information per employer or PAYE reference number.

All correspondence received will be included in the master database file, and information relating to the EMP501s, EMP201s and payments will be included in the individual employer database files.

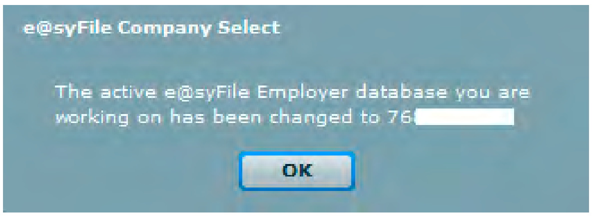
These changes will have a minor effect on the navigation of existing functions within e@syFile™ Employer. Users will now select a specific employer or PAYE reference number to open the software and database file.

Step 1 – Opening a database file

A selection box will be seen after login, listing the database (employers) files available in e@syFile™ Employer.
Select which database or employer you will be working with.
Click **Continue** to proceed with the decryption and opening of the database file.



A pop-up message will be displayed once decryption has completed.



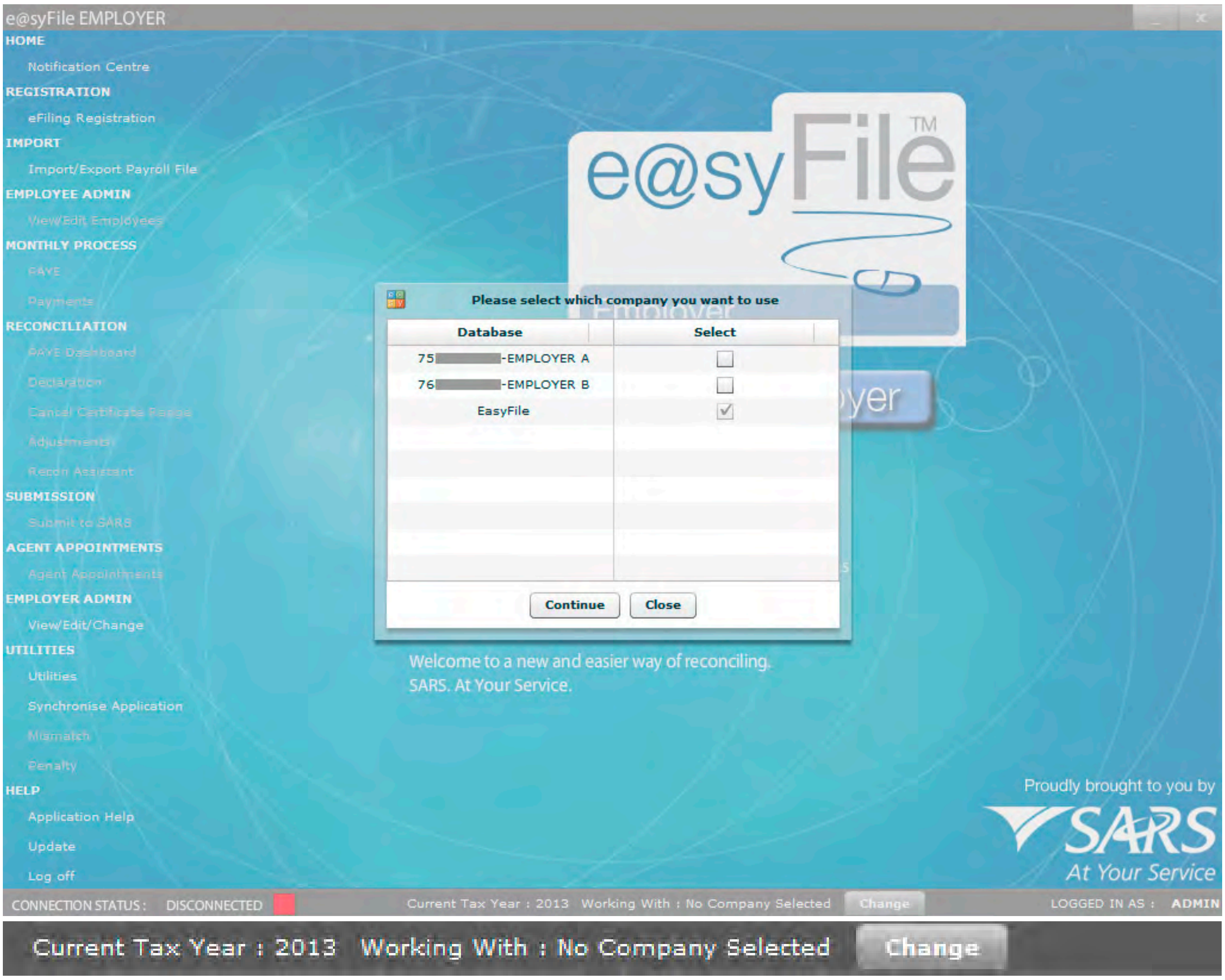
Once a specific database file has been opened, user will be able to continue to accessing the e@syFile™ Employer function or menu options for that specific employer.

Step 2 – Changing to another employer

Users with multiple employer/PAYE reference numbers included in their existing e@syFile™ Employer data may change between

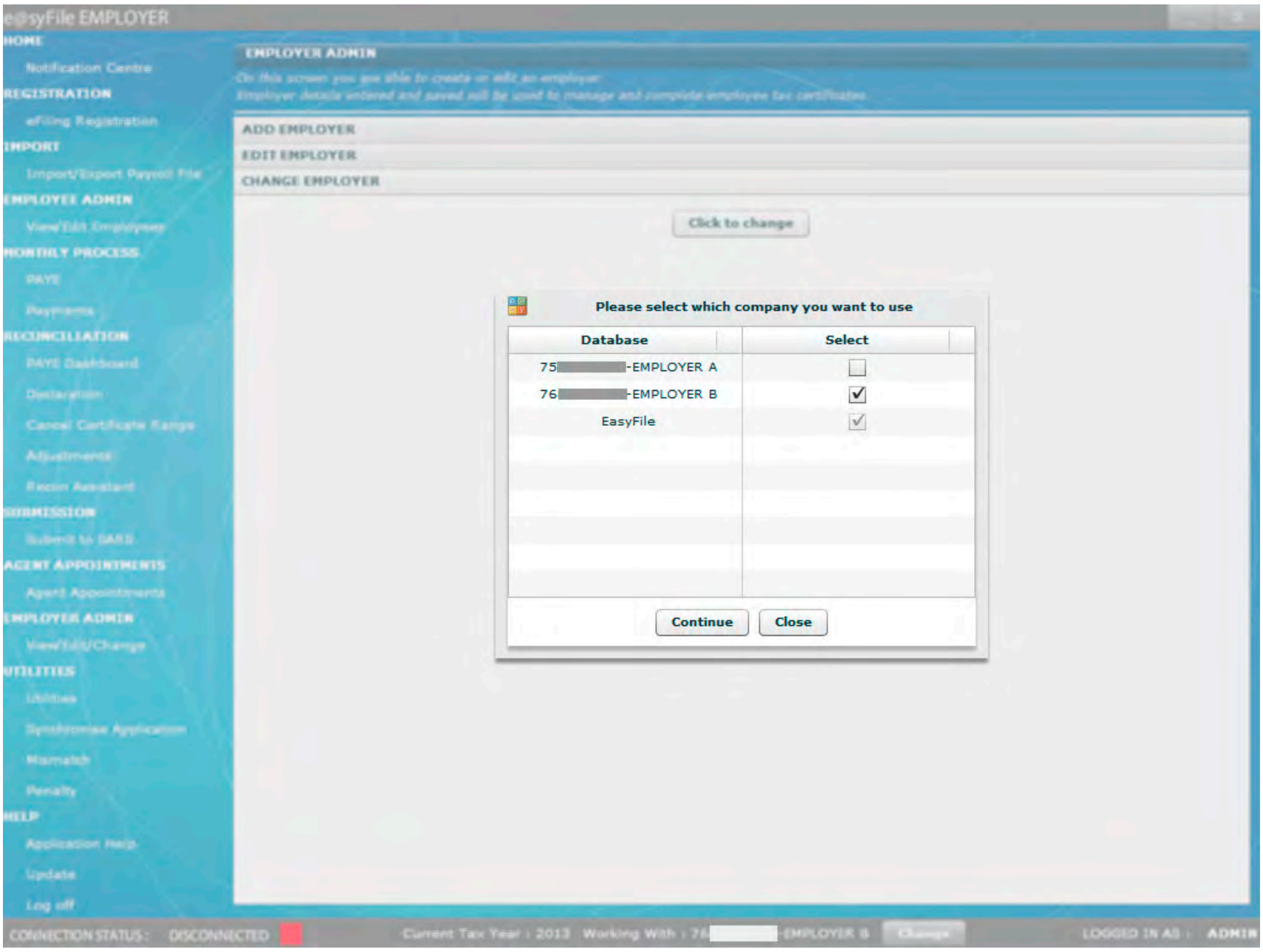
different database files if required:
Two options are available to navigate between data files:

1. Click **Change** on the task bar at the bottom of the screen to display the list of available database files.



OR

2. Click **View/Edit/Change** below **EMPLOYER ADMIN** on the left hand menu.
Click **Change Employer**
Click **Change**, to display the list of available database files.



Select the relevant database file and click **Continue** to proceed.

3.3 Create Employer

Skip this step if you created an employer for previous submissions, or if you are going to import a payroll file as the software will automatically create an employer once your import is completed.

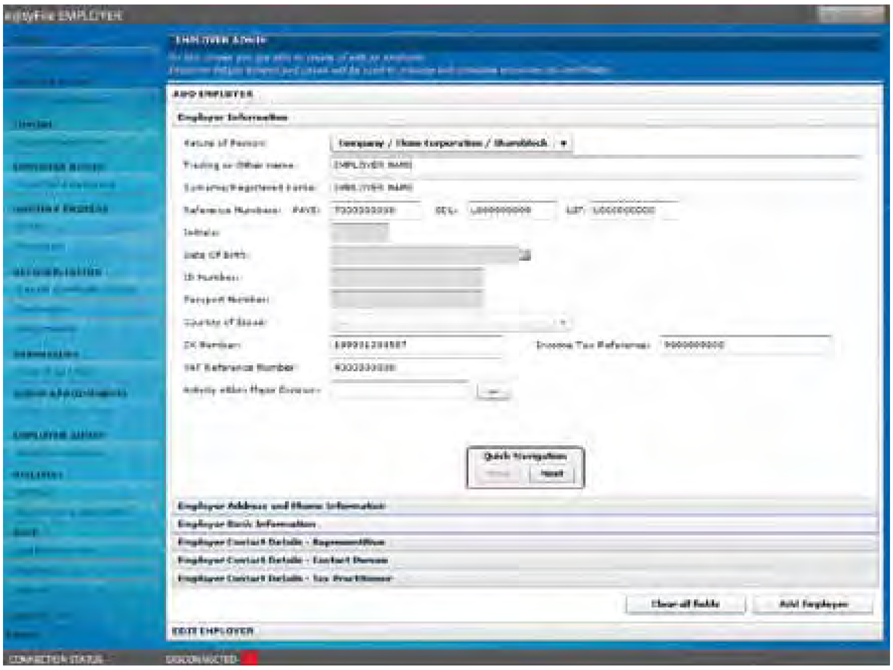
If you do not use payroll software or do not have a CSV file with certificate details, you need to create an employer before adding employees or capturing manual certificates.

Step 1

Click **View/Edit/Change** below **EMPLOYER ADMIN** (make sure that you select the tab called ADD Employer).

Step 2

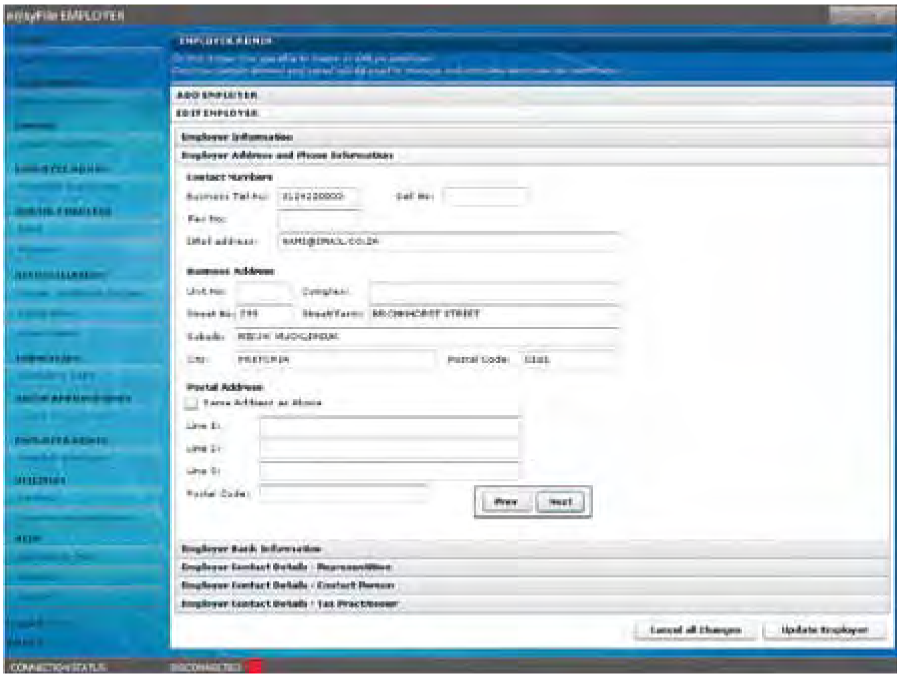
Complete the employer details and tax reference numbers, including PAYE, SDL and UIF (where applicable).
Click **Next.**



Please note: If the PAYE, SDL or UIF reference numbers are not completed, you will not be able to enter amounts in the corresponding columns on the Declaration Page.

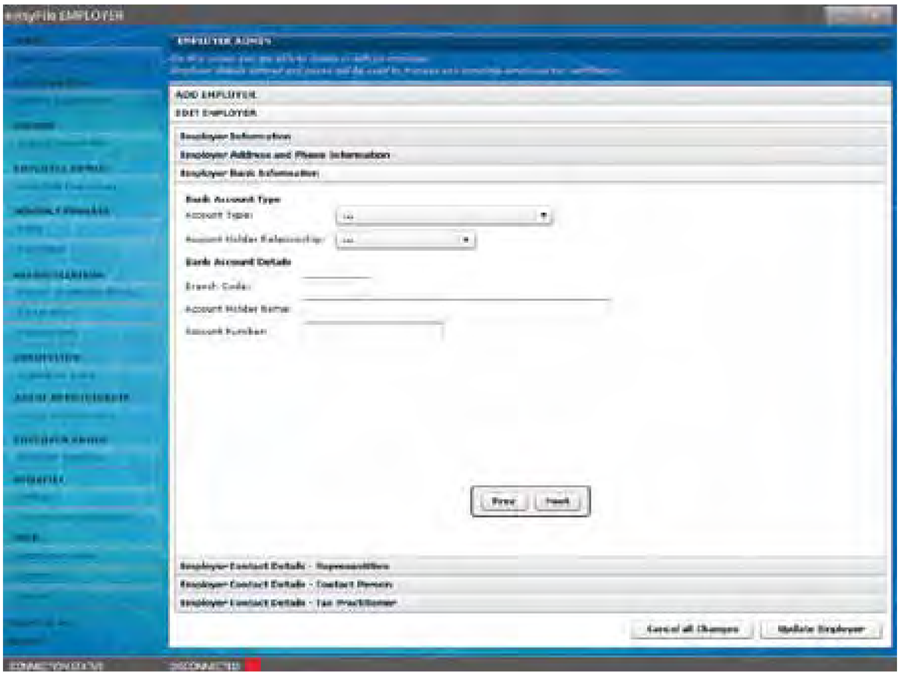
Step 3

Complete the Employer Address and Phone Information and click **Next.**



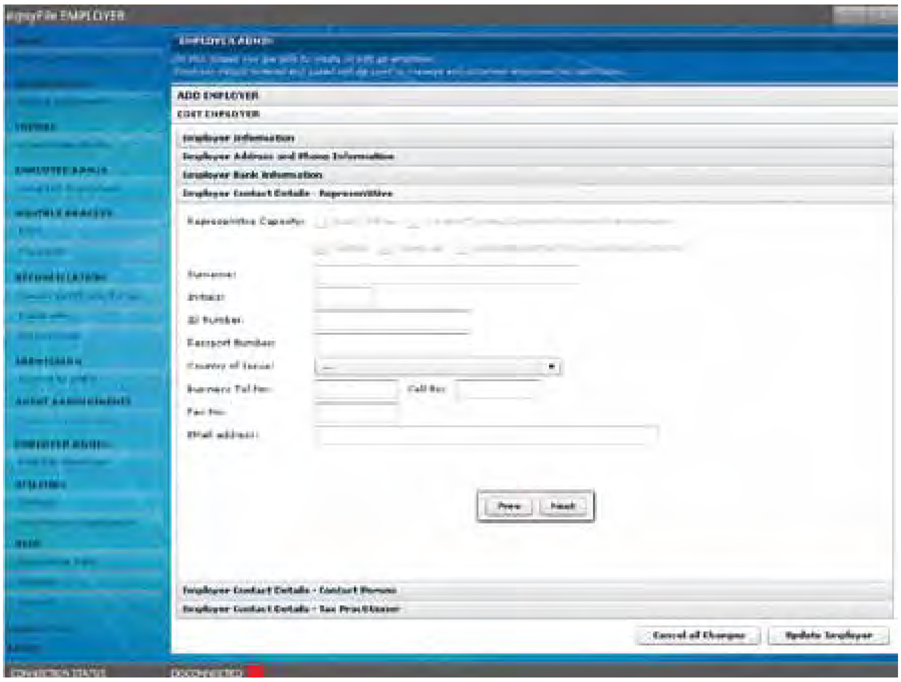
Step 4

Complete the Employer Bank Information and click **Next.**



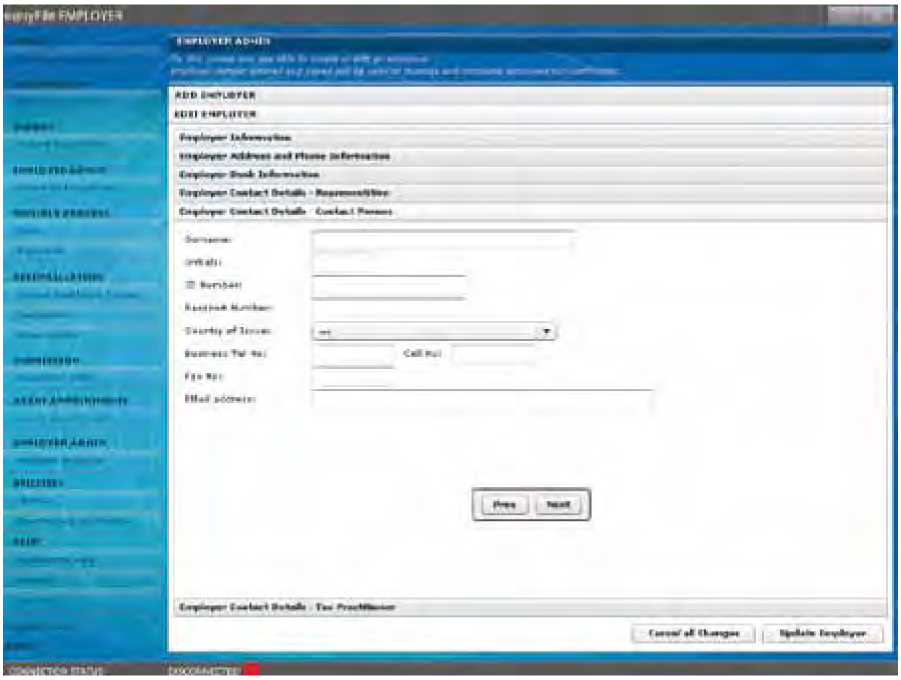
Step 5

Complete the Employer Contact details – Representative page and click **Next.**



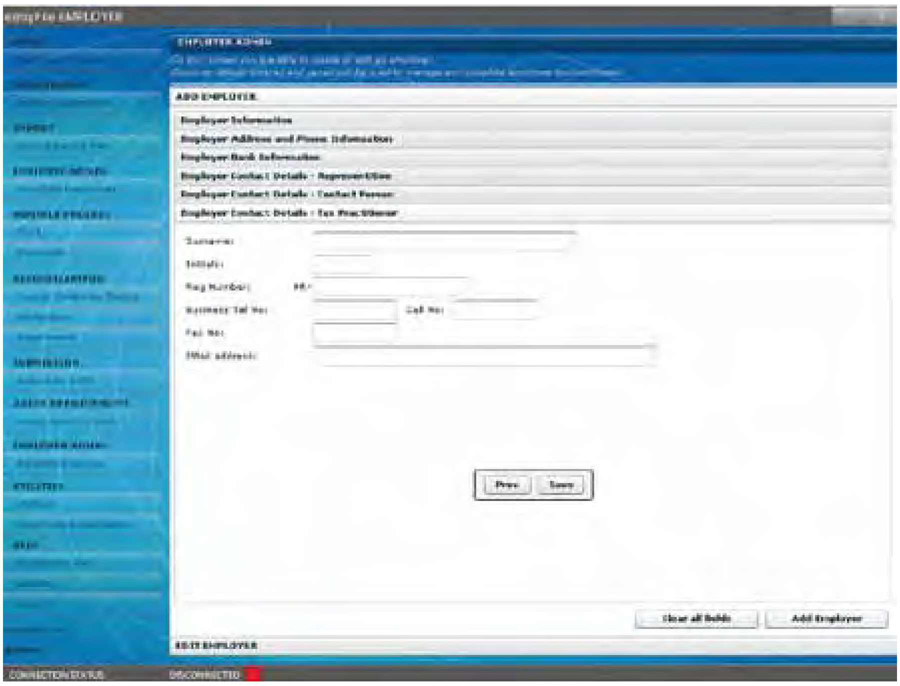
Step 6

Complete the Employer Contact details – Contact Person page and click **Next.**



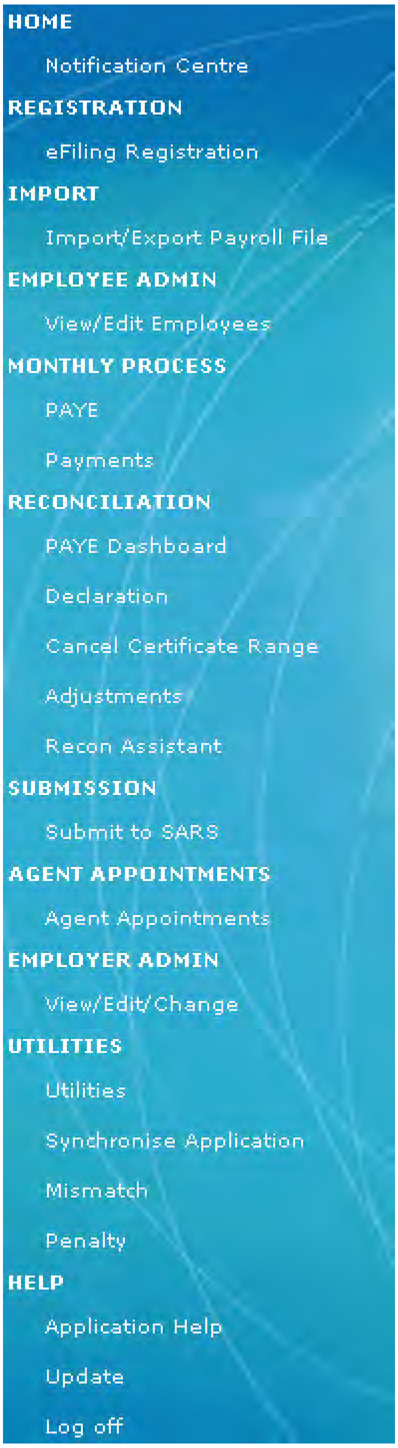
Step 7

Where applicable complete the Employer Contact details – Tax Practitioner page and click **Save** or **Add Employer.**



3.4 Edit employer

Use this option if you need to change or update employer details. You may have to provide additional employer information before submitting your declaration to SARS. To do this click **View/Edit/Change** in the menu pane to the left of the screen, and select the relevant employer from the Company Name list. Then follow steps **2–7 (SEE 3.3 CREATE EMPLOYER).**



3.5 Create employee

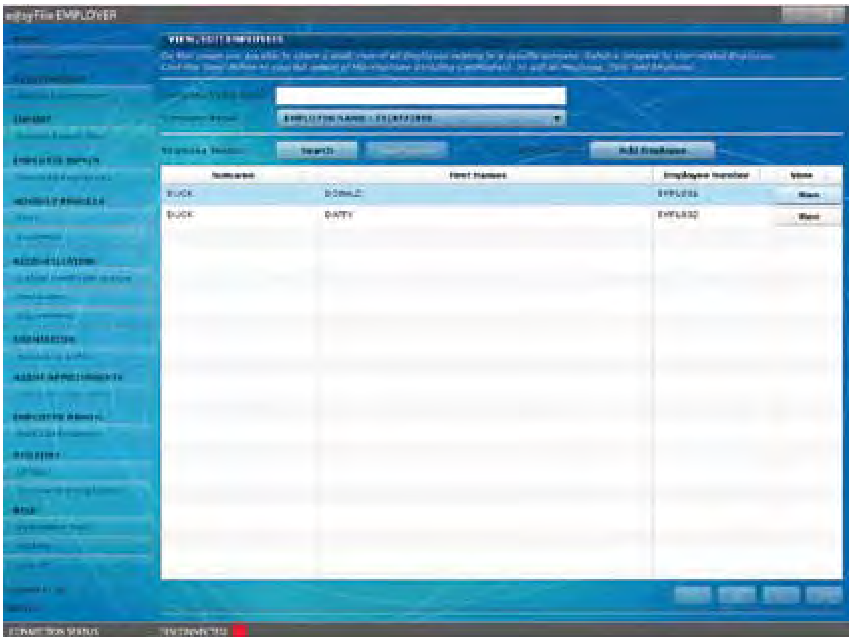
It is only necessary to create an employee when you need to capture the details for employees or companies not yet on e@syFile™ Employer.

If certificates for an individual or company were submitted using e@syFile™ Employer, you need not create the Employee again.

Please note: When you import a payroll file, the software will automatically create an employee.

Step 1

Click **View/Edit Employees,** and select an employer from the Company Name list (you need to create the Employer Account prior to creating an Employee). To create a new record, click **Add Employee.**



Step 2

Complete all the required fields on the Employee Information page, including:

- Nature of Person
- Surname (or name of entity if not an individual)
- First two names
- Initials
- Date of Birth
- ID Number or Passport Number
- Country of Issue (for Passport)
- Income Tax Reference number
- Employee Number (this field is mandatory for pensioners and individuals without an ID number).

Click **Next.**

Step 3

Complete all the required fields on the Employee Contact Details page, and click **Next.**

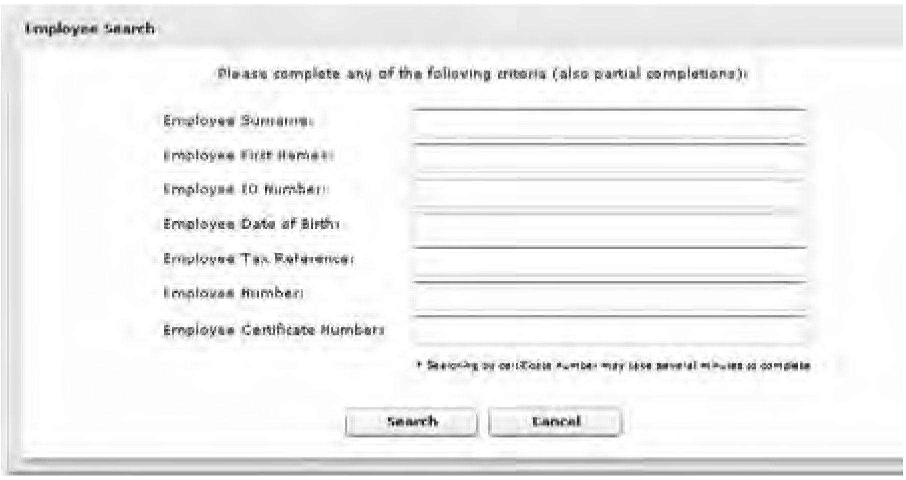
Step 4

Complete the Employee Bank Details section unless “Not Paid Electronically” or “Foreign Account” has been selected from the Account Type drop-down. Click **Save.**

3.6 Capture manual certificates

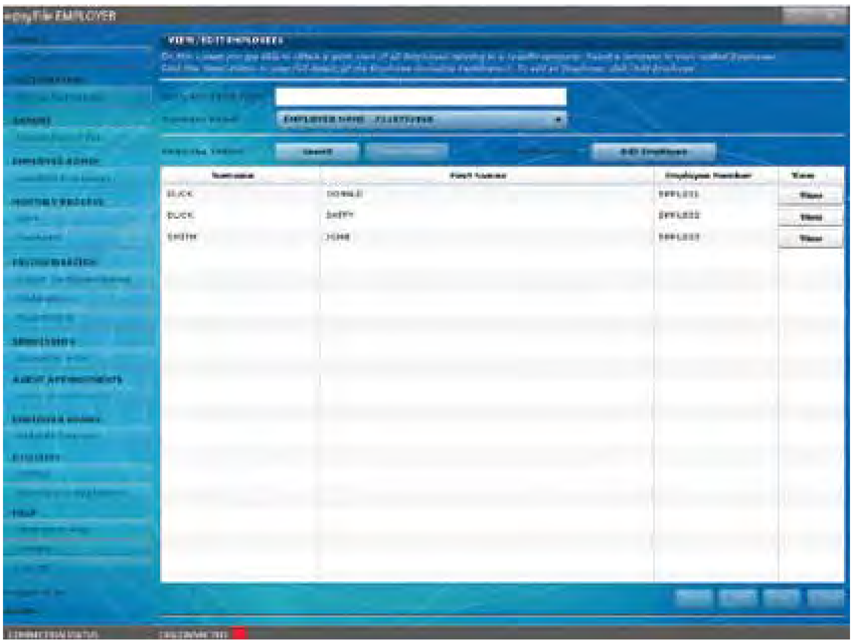
Step 1

Click **View/Edit Employees** under **EMPLOYEE ADMIN** in the left menu pane. Select the employer from the Company Name drop-down list to open the list of all available employees or companies. To easily locate a specific employee, use the Search function below the Company Name field. This option enables you to search for a specific employee record using different search criteria.



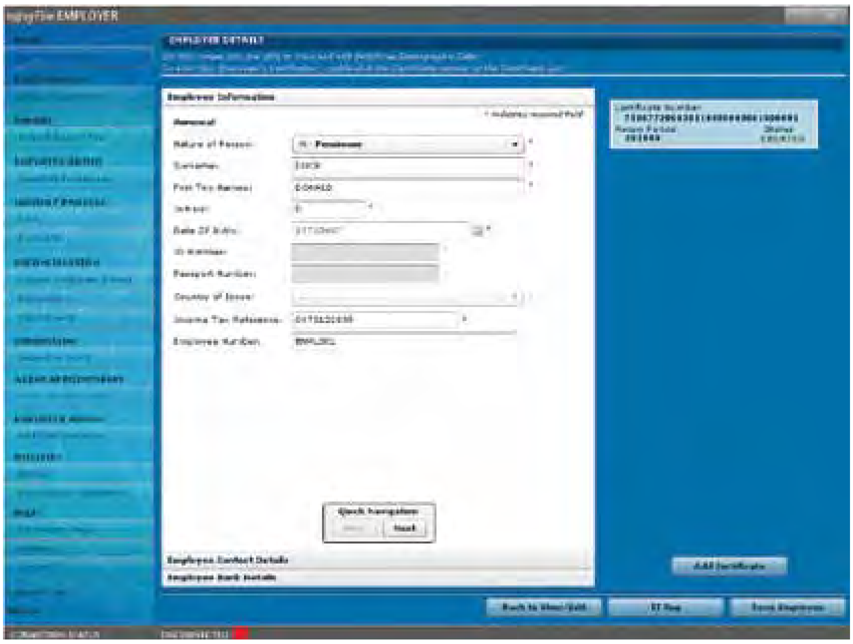
Step 2

Select the relevant employee and click **View** next to the employee's name to open the employee record.



Step 3

To capture a new manual certificate, click **Add Certificate** to the bottom right of the screen. You will see the history of all certificates created, submitted, or cancelled for that particular employee/company displayed in the top right hand corner of the screen.

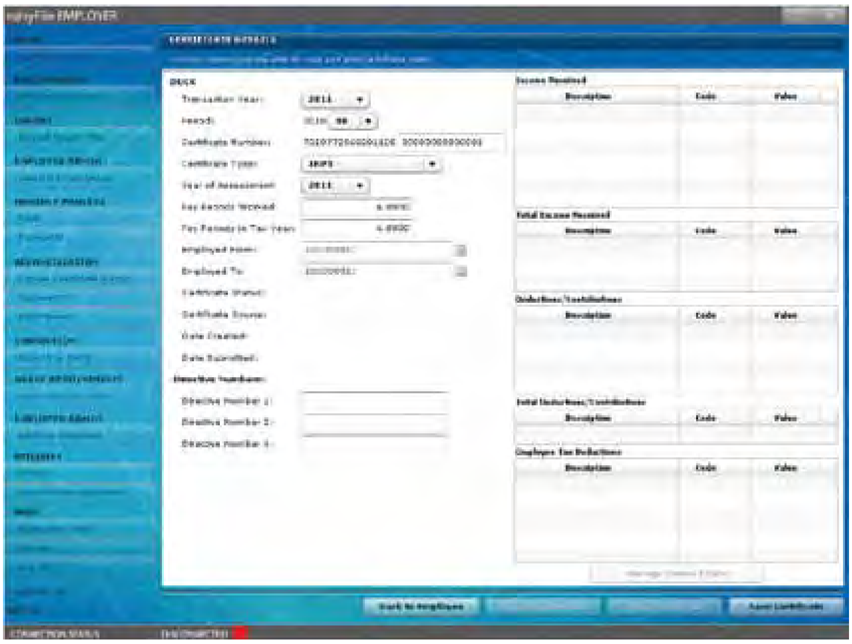


Step 4

Complete all the required fields to create the new certificate, including:

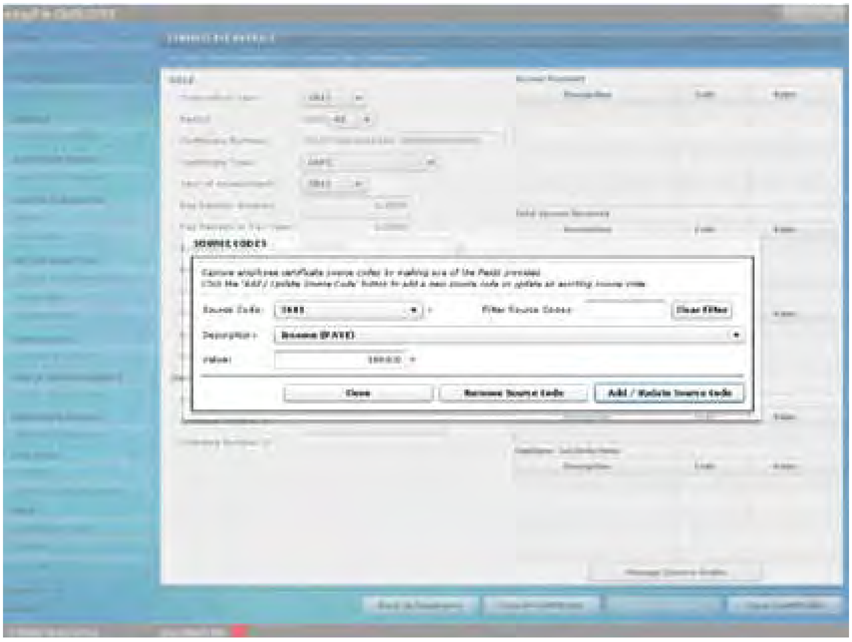
- Transaction Year
- Period

- Certificate Number (this is generated automatically)
- Indicate Certificate Type i.e. IRP5/IT3(a)
- Year of Assessment
- Pay Periods
- Directive Numbers (when applicable)
- Source codes and values (see Step 5 below).



Step 5

To capture Source Codes and Values, click **Manage Source Codes,** and select the required Source Code from the drop-down list. Enter the amount under Value, and click **Add/Update Source Code.** Use Filter SOURCE CODES to search for a specific code, or select the Source Code from the Source Code drop-down list.

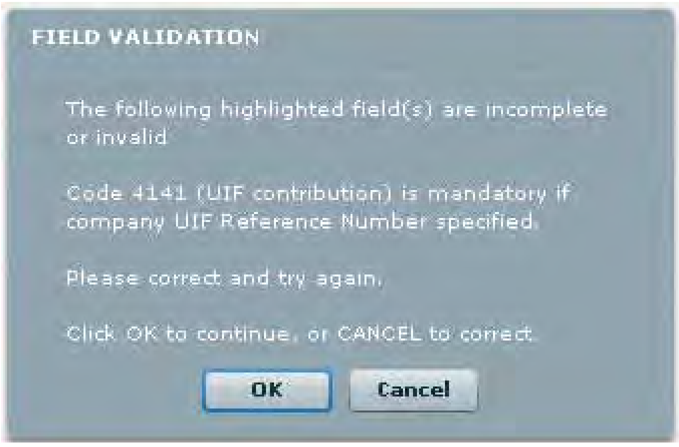


Please note: If the Manage Source Code button is inactive, simply click Save Certificate to the bottom right of the page to activate the button.

Step 6

Once you are done, click **Save Certificate again.** A pop-up message will appear which will either indicate that the tax certificate was successfully saved,

or list warnings about mandatory fields that must be entered before the certificate can be finalised.



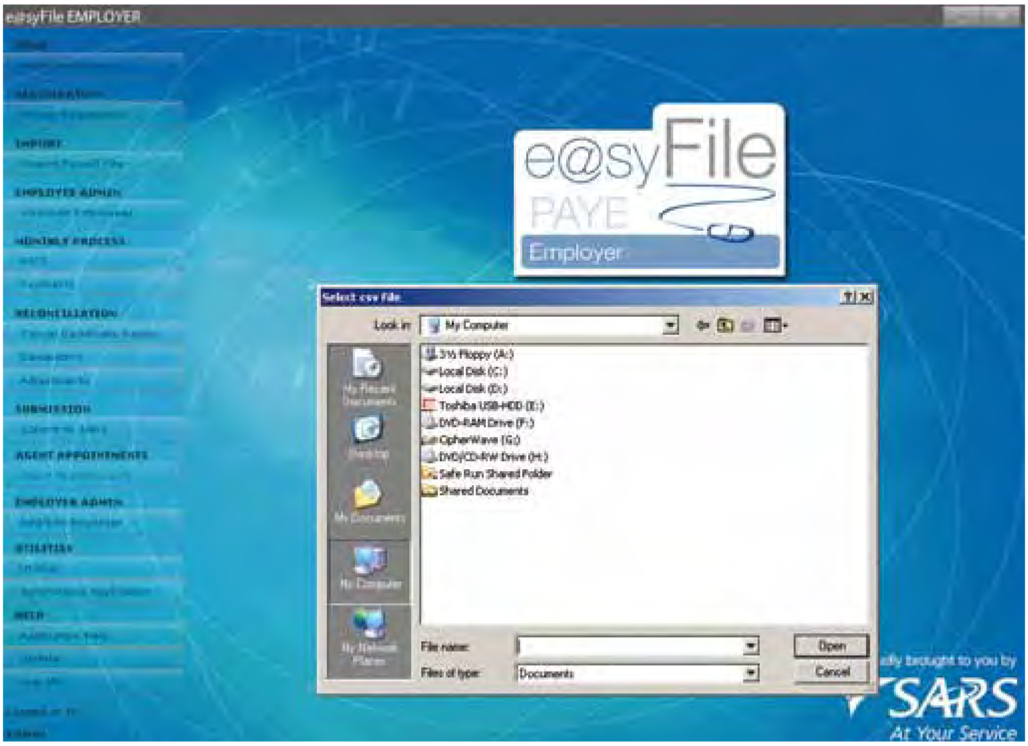
3.7 Import payroll file

The Import Payroll file log includes:

- Greatly improved processing speed when importing
- Enhanced messaging to include warnings regarding penalties when omitting mandatory employee demographic details.

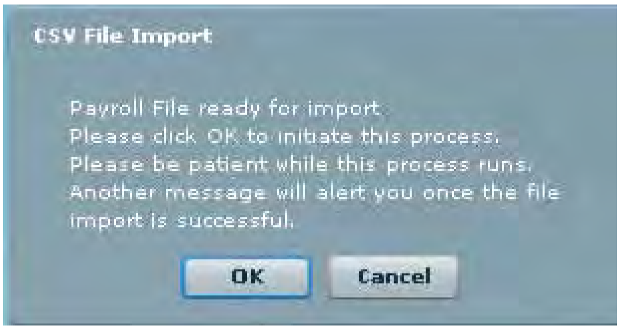
Step 1

Click **Import Payroll File** in the left menu pane, and select the file you wish to import. Click **Open.**



Step 2

A pop-up message will appear prompting you to initiate the import process. Click **OK**.

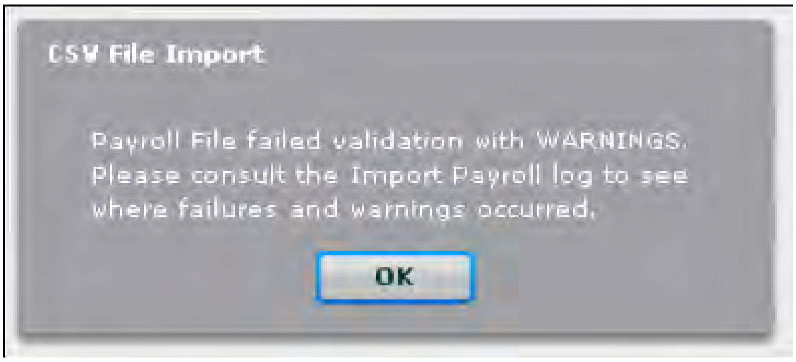


Step 3

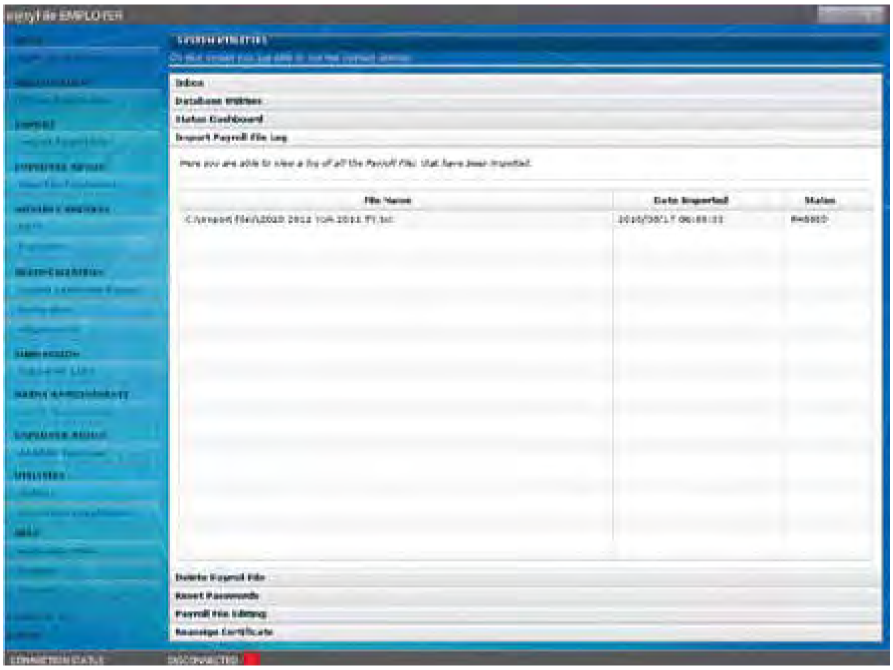
A message will be displayed indicating whether or not the payroll has passed the validation process (i.e. whether the file can be imported or not). If your CSV file has passed the validation process, click **OK** to begin importing your records.

Step 4

If e@syFile™ Employer encounters any errors during the validation or import process, a message will appear directing you to the Import Payroll File log.

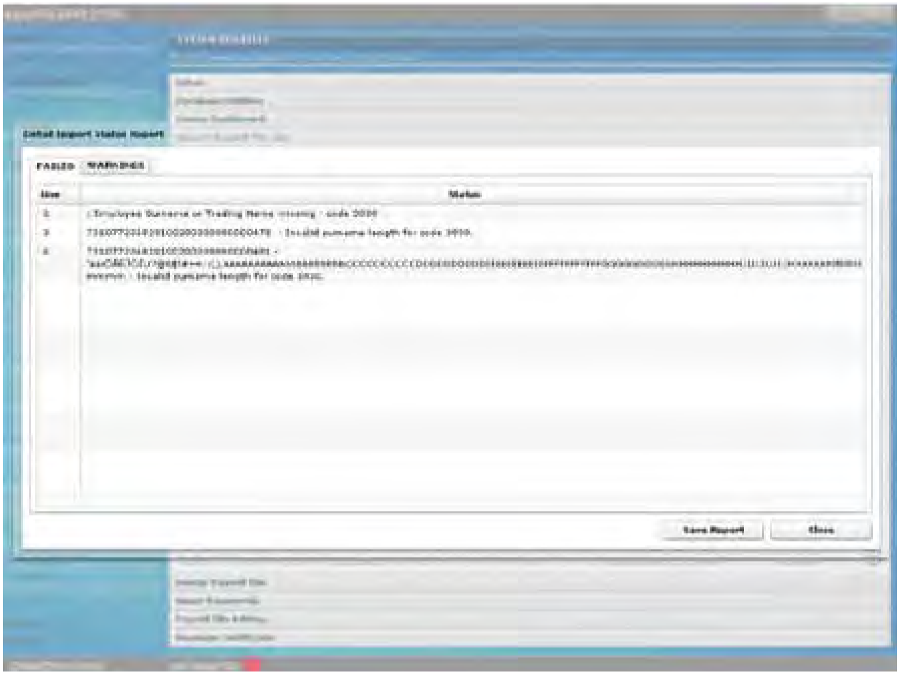


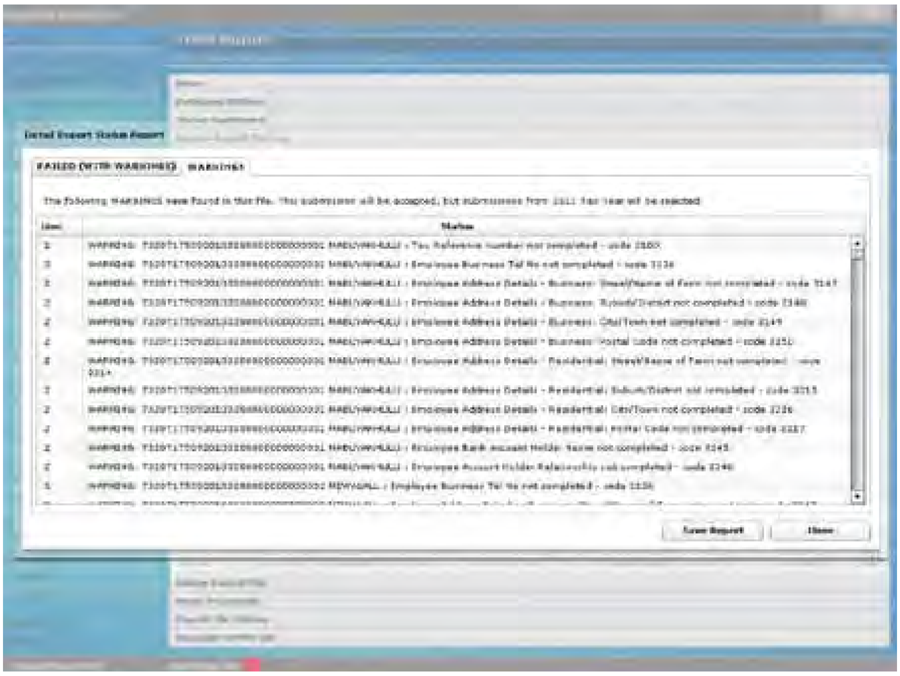
To access the Import Payroll File log, click **Utilities** in the left menu pane, and then click **Import Payroll File Log.** To open a specific error report, simply double-click any entry listed in the **log.**



Step 5

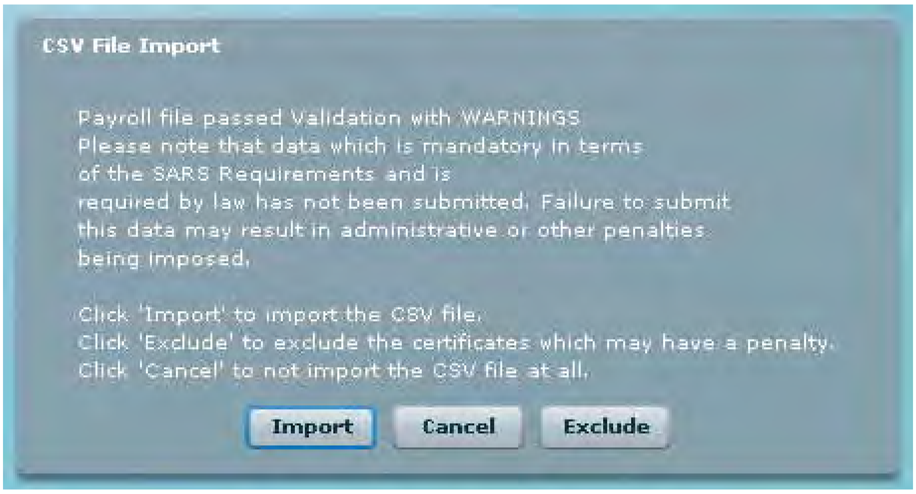
The Import Payroll File log has been enhanced to split Failures and Warnings. Only entries listed under Failures will result in an import failure.





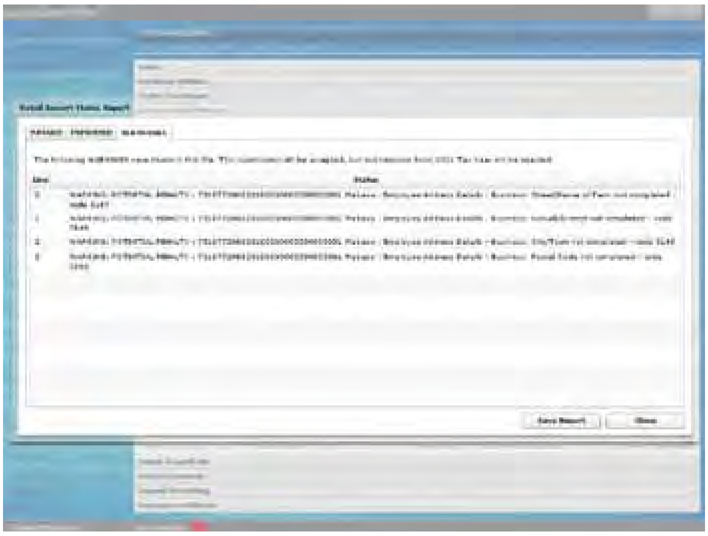
Step 6

You can still upload the file if there are items listed under Warnings but must pay attention to any warnings as they relate to the mandatory information required by SARS. If all mandatory fields are not completed, you may encounter the following error message regarding penalties when you try to import your CSV file.



If you click Import you will see the following warning message displayed indicating that the employer might be liable for penalties.

You can continue to import and submit certificate details without all mandatory fields completed. However, in order to avoid penalties the missing information should be obtained from the relevant employee(s) and completed. Details of specific certificates without mandatory information will be displayed on the Warnings tab in the Import Payroll File log under Utilities. Click **Yes** to continue.



3.8 Checking payroll and employee details

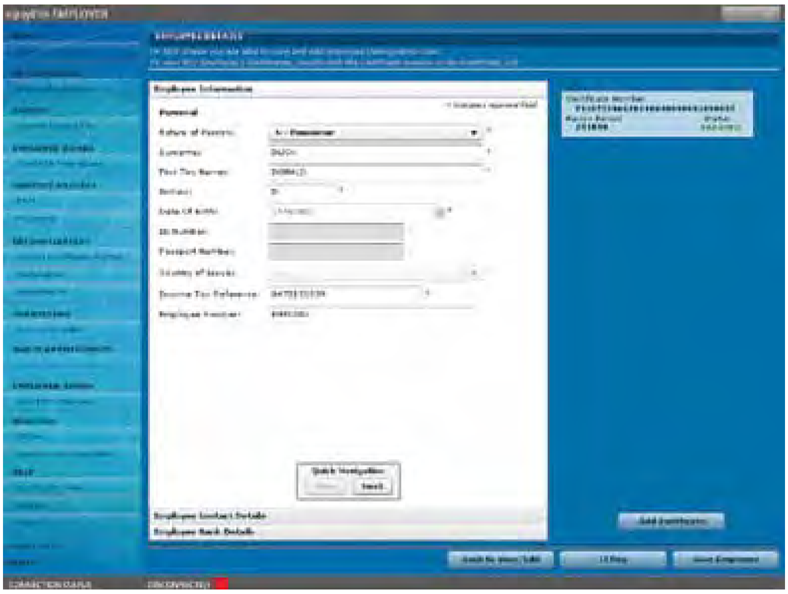
The **EMPLOYEE ADMIN** function includes:

- The addition of the Individual ITREG function to assist employers in obtaining Income Tax reference numbers for new employees.

Follow this process once you've imported the payroll file and you want to ensure that it is on the application.

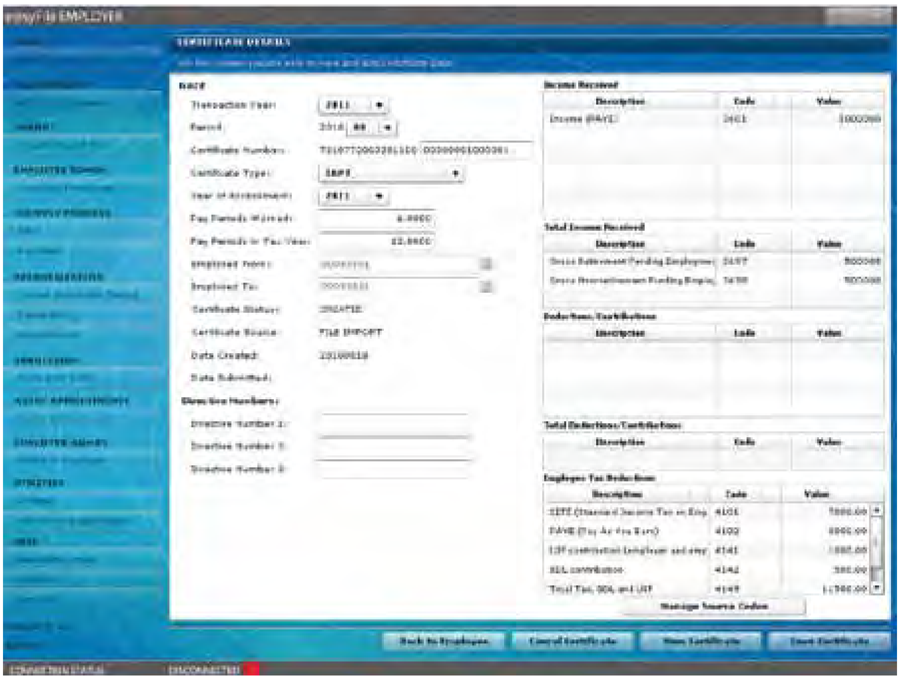
Step 1

Click **View/Edit Employees** under **EMPLOYEE ADMIN** in the left menu pane.
Select the employer from the Company Name drop-down list to see a list of all the employees.
Select a specific employee from the list, and click **View.**
To the right of the screen, double-click on the certificate you wish to view.

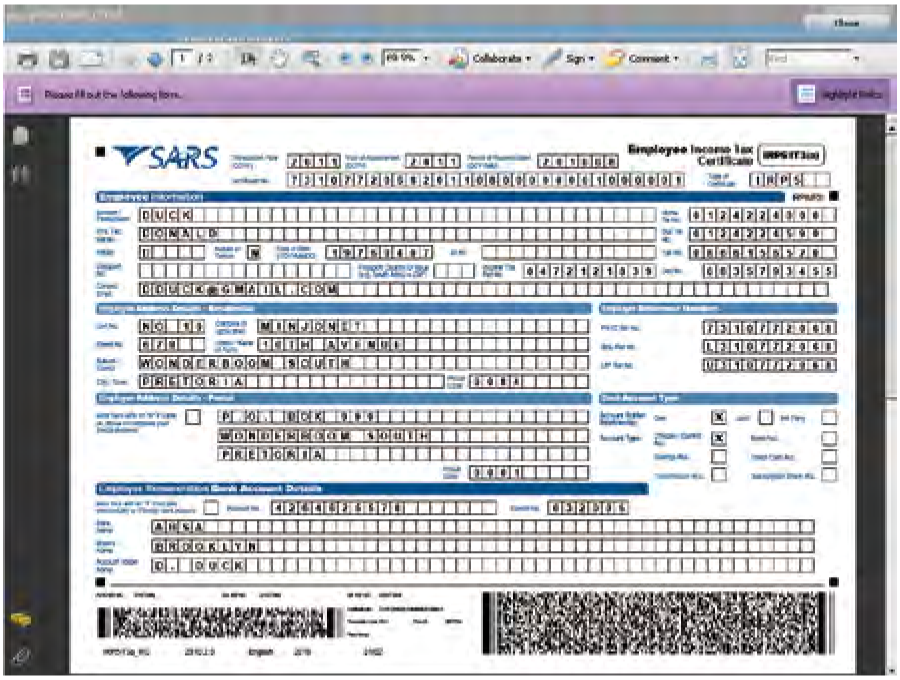


Step 2

This will open the relevant IRP5/IT3(a).



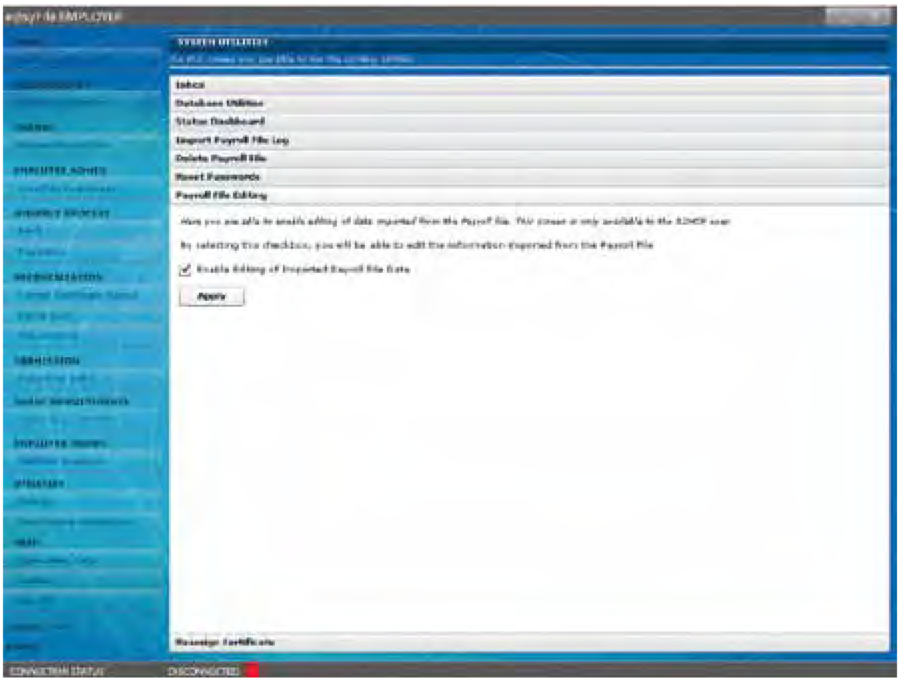
Click **View Certificate** at the bottom of the screen if you want to view or print the certificate in PDF format.



3.9 Amending certificates within e@syFile™ Employer

Step 1

You will need to activate Payroll File Editing in the System Utilities menu to allow you to amend imported certificates.

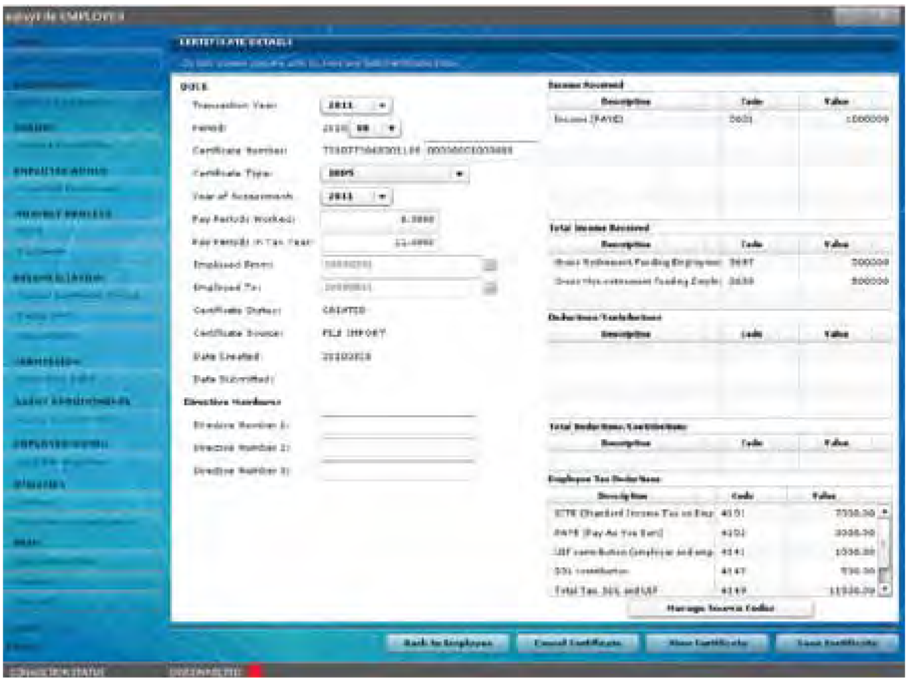


Step 2

To change certificate details on e@syFile™ Employer, follow the steps listed in **3.8 CHECKING PAYROLL AND EMPLOYEE DETAILS** in order to open a specific tax certificate.

Step 3

Once you have made all your amendments, click **Save Certificate.**



3.10 Cancelling certificates within e@syFile™ Employer

e@syFile™ Employer now allows you to cancel a range of certificates.

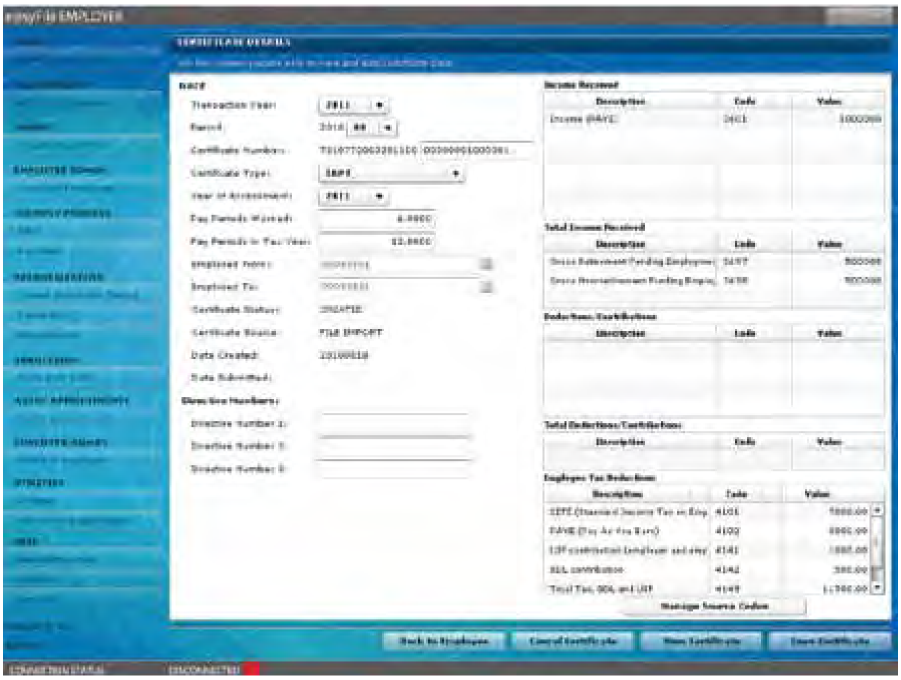
3.10.1 Cancelling an individual certificate

Step 1

You will need to activate Payroll File Editing in the System Utilities menu to allow you to cancel imported certificates.

Step 2

To cancel a certificate on e@syFile™ Employer, follow the steps listed in **3.8 CHECKING PAYROLL AND EMPLOYEE DETAILS** in order to open a specific tax certificate. Click **Cancel Certificate** at the bottom right of the page.

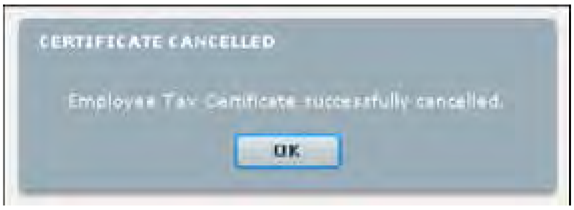


Step 3

A pop-up message will appear to confirm cancellation. Click Yes to continue or No if you do not want to cancel the certificate.

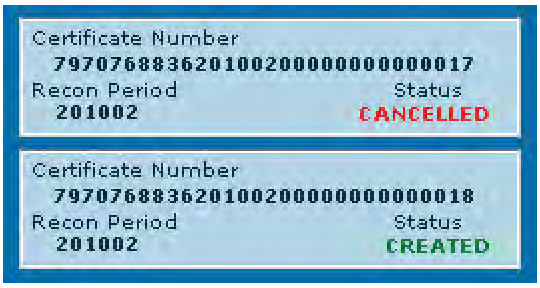
Step 4

If you clicked Yes, you will see a pop-up message confirming that the certificate was successfully cancelled.



Step 5

If you go back to the View Employee page, the status of the certificate will now reflect as cancelled.



3.10.2 Cancelling a range of certificates

Step 1

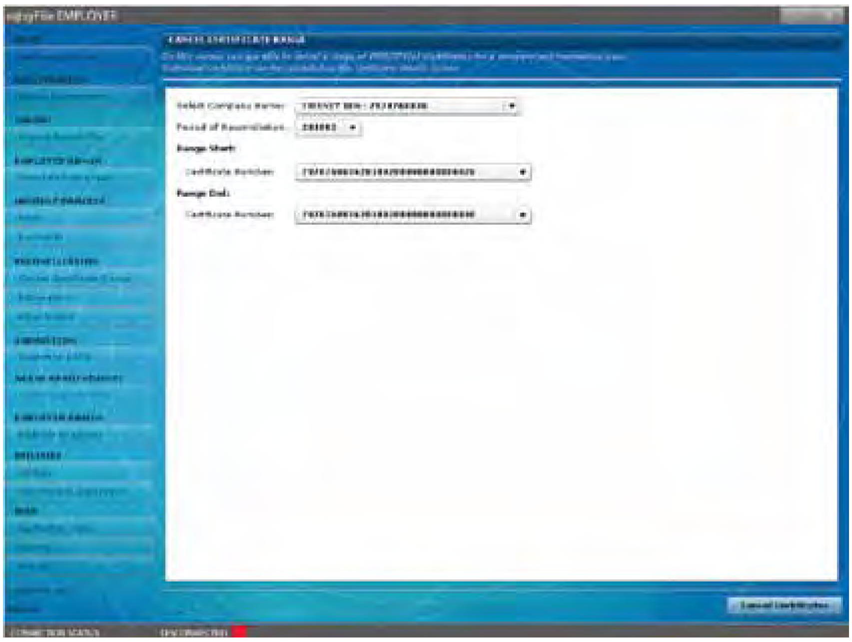
Click **Cancel Certificate Range** under **RECONCILIATION** in the left menu pane.

Step 2

Select the employer from the Company Name drop-down list.

Step 3

Select the Transaction Year.



Step 4

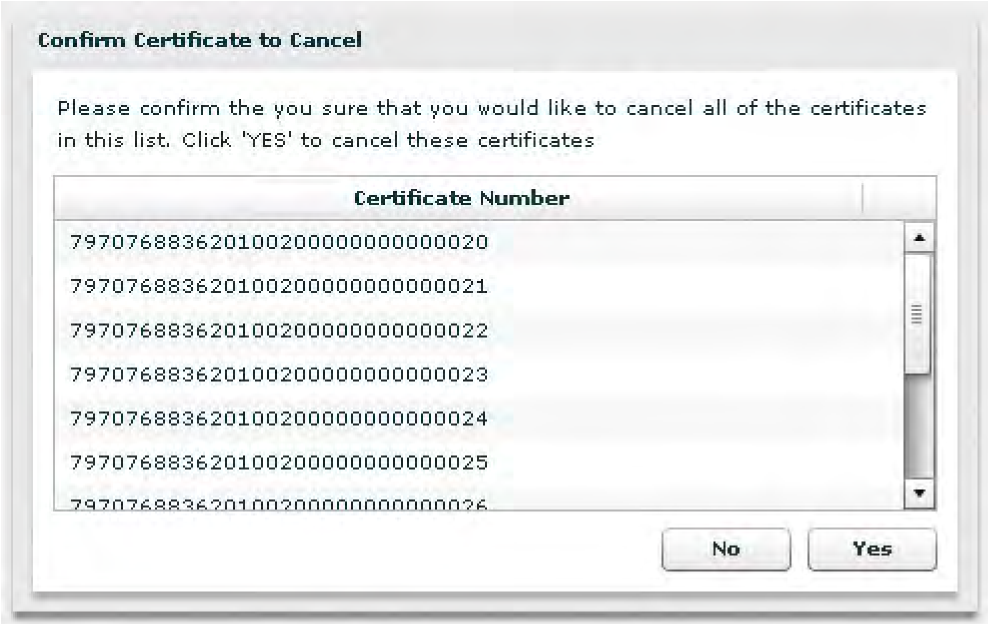
Indicate the starting and ending numbers for the range of certificates you wish to cancel.

Step 5

Click **Cancel Certificates.**

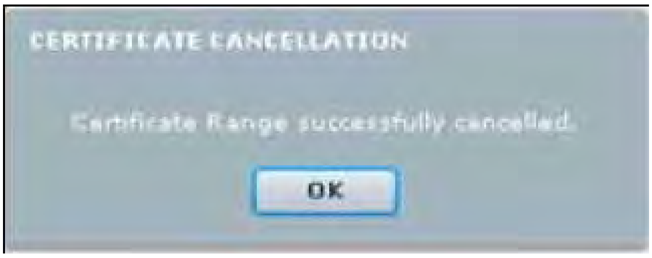
Step 6

A pop up message will appear to confirm cancellation of all the certificates. Click Yes to continue or No if you do not want to cancel the certificates.



Step 7

If you clicked Yes, you will see a pop-up message confirming that the certificate range was successfully cancelled.



3.11 Completing the EMP501 and reconciling annual Employees' Tax

The Reconciliation function includes:

- Changes to the EMP501 to include the new periods and changes listed in the Business Requirements Specifications on www.sars.gov.za
- Improved processing time for accessing and processing EMP501
- A smaller format output file to assist with the processing and submission of EMP501, EMP601 and EMP701
- Blocking of multiple submissions pending a status update of the original submission

This is the process of matching employer financial declarations with employee financial information and the actual amounts paid to SARS.

Step 1

Click **Declaration** under **RECONCILIATION.**

Step 2

Select a company name from the Company Name drop-down list.

Step 3

Select the transaction year from the Transaction Year drop-down list.

Please note The PAYE, SDL and UIF reference numbers will only be populated if the employer is active for PAYE, SDL and UIF on the Employer Admin page within e@syFile™ Employer. To update these particulars edit the employer account by entering the reference number on the Employer Admin page.

Step 4

If all new required fields on the EMPLOYER ADMIN page were not captured, you will receive a warning message directing you to the EMPLOYER ADMIN page to complete the missing information before you can submit your declaration.

Step 5

Enter the monthly Employer Liability for PAYE, SDL and UIF.

Step 6

Capture the Total Payments per month that the employer has made to SARS.

Step 7

The Total Value of Electronic Tax Certificates is the sum total of the tax value for all imported certificates. e@syFile™ Employer will automatically populate this field.

Step 8

The Total Value of Manual Tax Certificates is the sum total of the tax value for these certificates. e@syFile™ Employer will automatically populate this field.

Step 9

The Total Value of Tax Certificates for PAYE is the sum total of the Total Value of Electronic Tax Certificates and the Total Value of Manual Tax Certificates. e@syFile™ Employer will automatically populate this field.

Step 10

The Total Value of Tax Certificates for SDL is the sum total of the SDL contribution on each tax certificate (where applicable). Although this field will be automatically populated, you will be allowed to edit it if it is incorrect.

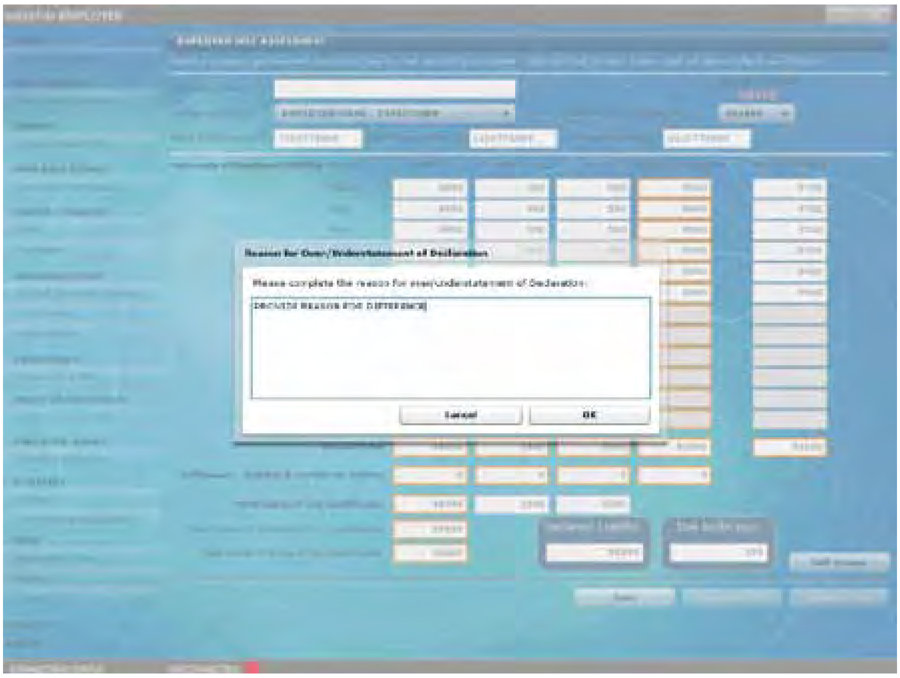
Step 11

The Total Value of Tax Certificates for UIF is the sum total of the UIF contribution on each tax certificate (where applicable). Although this field will be automatically populated, you will be allowed to edit it if it is incorrect.

Please note: Do NOT use cents in any of the fields as this will affect the calculation – round off all cents to the nearest rand.

Step 12

Click **Yes** to provide a reason for the difference, and then click **OK.**



Step 13

You will see a message displayed indicating that the data can be set as READY TO FILE. Click **OK.**

Step 14

Click **OK** to be directed to the submission screen where you can submit your declaration.

Step 15

Click View EMP501 to view the reconciliation in PDF format.

Step 16

To submit your EMP501 to SARS, follow the process described in the Submission chapter below.

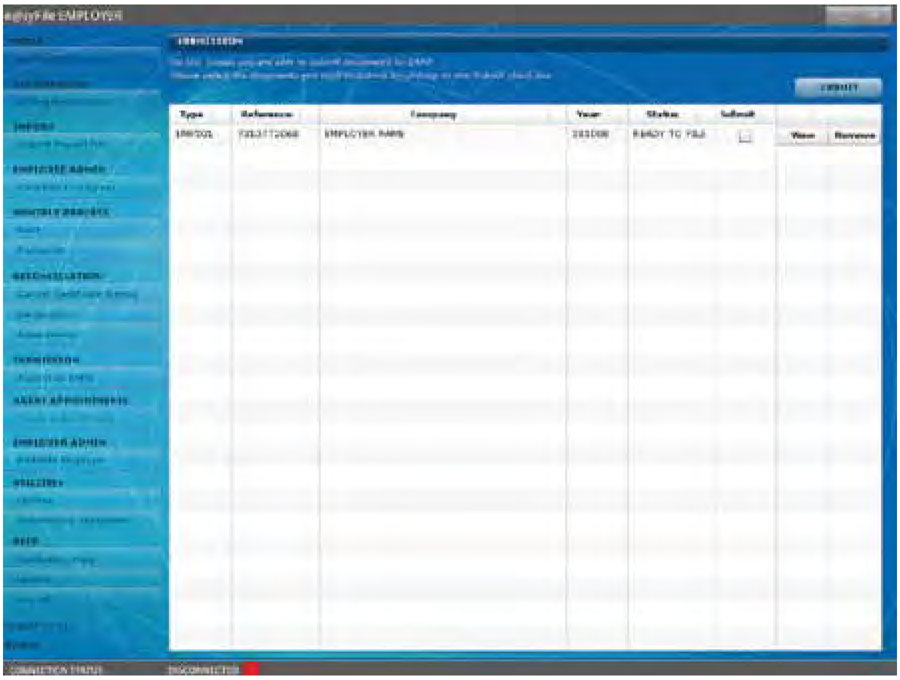
3.12 Electronic submission of reconciliation declarations to SARS

The Submission function includes:

- An output file format to ensure an enhanced submission process, and quicker turnaround time for SARS status updates
- Finalised certificates will be generated in PDF format upon submission
- Bulk ITREG will take place after the submission of the interim and annual reconciliation. SARS will provide the new Income Tax reference numbers, when available.
- Enhanced error messages to ensure the accuracy of data submitted to SARS.

Step 1

Once you have prepared your Declaration or Adjustment, click **Submit to SARS** under **SUBMISSION** in the left menu pane. A screen will appear listing all declarations or adjustments which are ready for submission.



Step 2

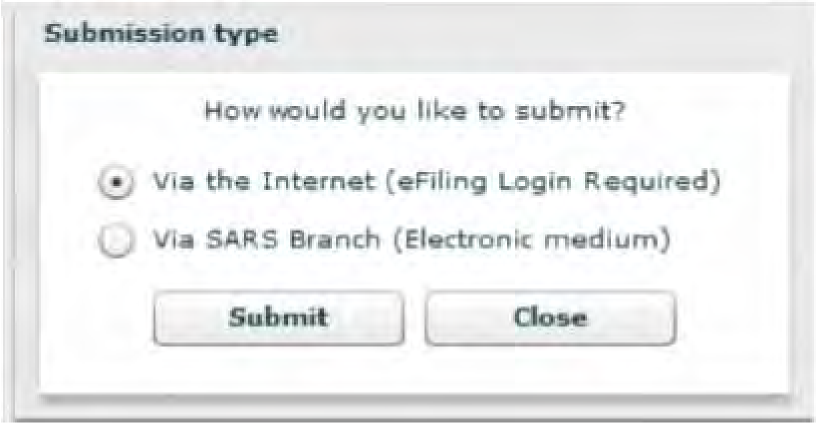
If you wish to view the document before sending it, click **View.** If you would like to revise the document, click **Remove** to delete it from the SUBMISSION list.

Step 3

Select the declaration you want to submit in the Submit column, and click **Submit.**

Step 4

A message will be displayed providing the user with the option to indicate their preferred method of submission.



Step 5

If you are registered for eFiling, and would like to submit using the internet:

- Select via the Internet (eFiling login required)
- Select which IRP5/IT3(a)s must be generated for storage on the local hard drive
- Click Submit.

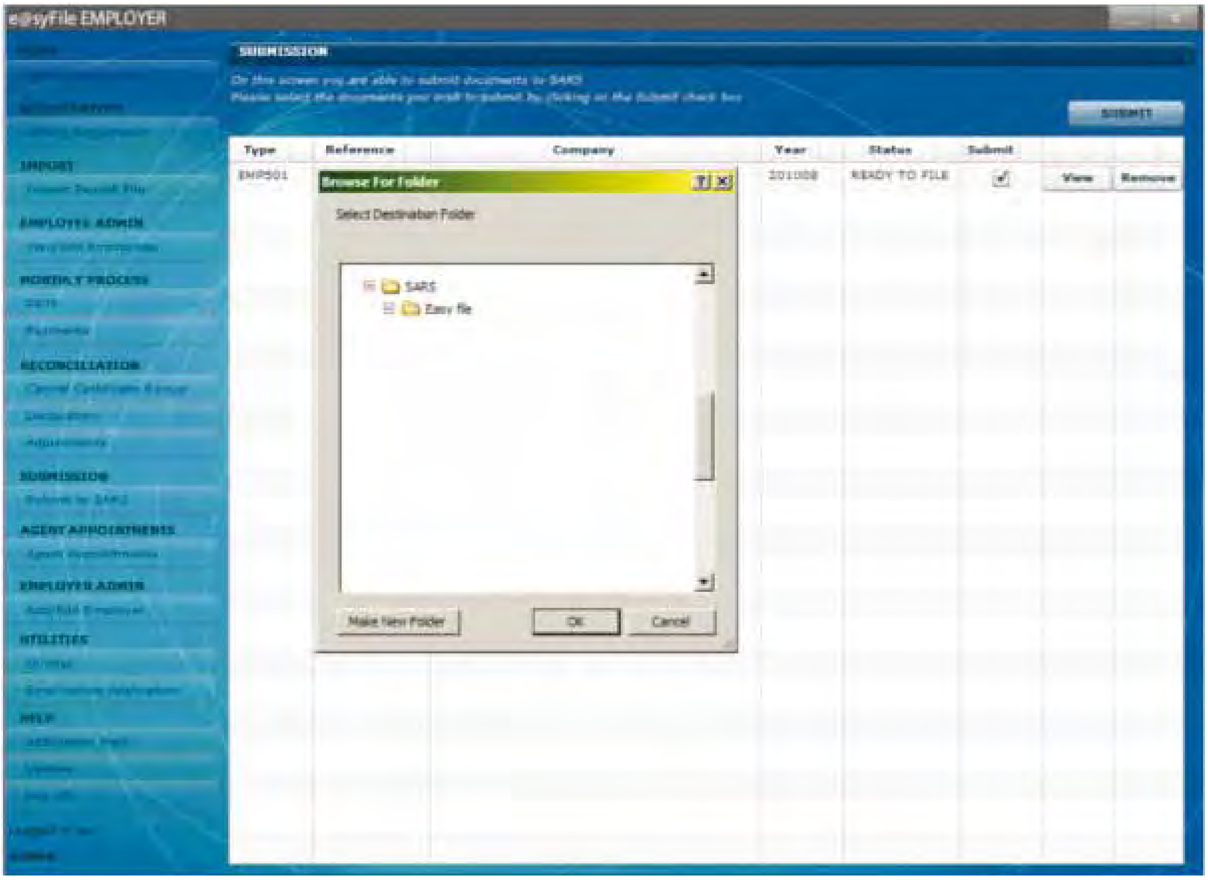
If you want to submit at a SARS branch (electronic medium):

- Select via SARS Branch
- Select which IRP5/IT3(a)s must be generated for storage on the local hard drive
- Click Submit.

Step 6

Select the destination on the local hard drive where you wish to store the electronic file, and click **OK.**

Please note: You cannot use a network drive to save the data to – the certificates will only be generated if you select your local drive (usually C:/). Rather copy or move the data to a network folder once you receive the confirmation message.



Step 7

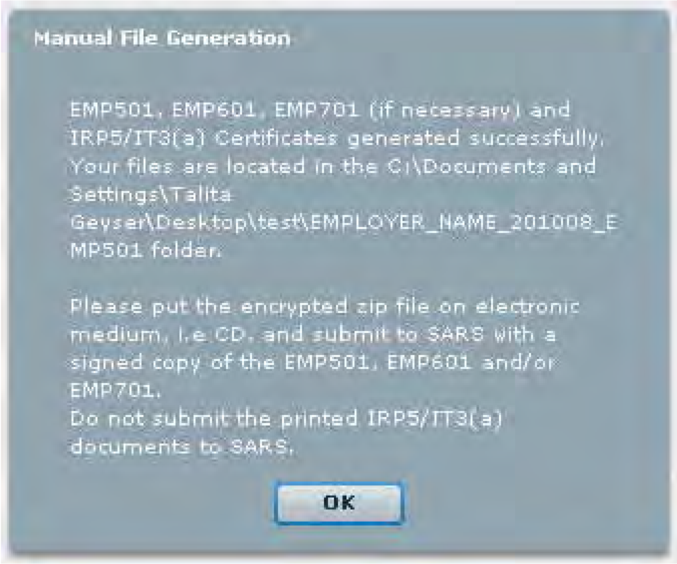
e@syFile™ Employer will generate the following folders and files in the destination folder specified:

- Subfolder with employer name
- EMP501 in PDF format
- EMP601 & EMP701 in PDF format (where applicable)
- Subfolder with all the certificates in PDF format, from where they can be printed in bulk
- An encrypted file with the employer name if "Via a SARS branch" has been selected. The same file will also be generated in a compressed zip file format.

Name	Size	Type
IRP5IT3a		File Folder
EMPLOYER NAME_EMP501.pdf	167 KB	Adobe Acrobat Document
EMPLOYER_NAME_201002.psv	2 KB	PSV File
EMPLOYER_NAME_201002.zip	1 KB	Compressed (zipped) Folder

Step 8

If you selected Via a SARS Branch, a message will appear confirming that all data files required have been successfully generated. It will also remind you to copy the encrypted zip file on an electronic medium, and submit to SARS along with signed copies of the EMP501 (and where applicable EMP601 and/or EMP701).



If you selected Via the Internet, you will be asked to provide your eFiling login name and password before your information can be submitted to SARS. A message will appear confirming that your declaration has been successfully submitted to SARS.

Step 9

If you selected Via the Internet as the submission method, you can monitor the status of your submission using the Status Dashboard **(see 3.20 STATUS DASHBOARD).**

3.13 Resubmission of EMP501 during the season

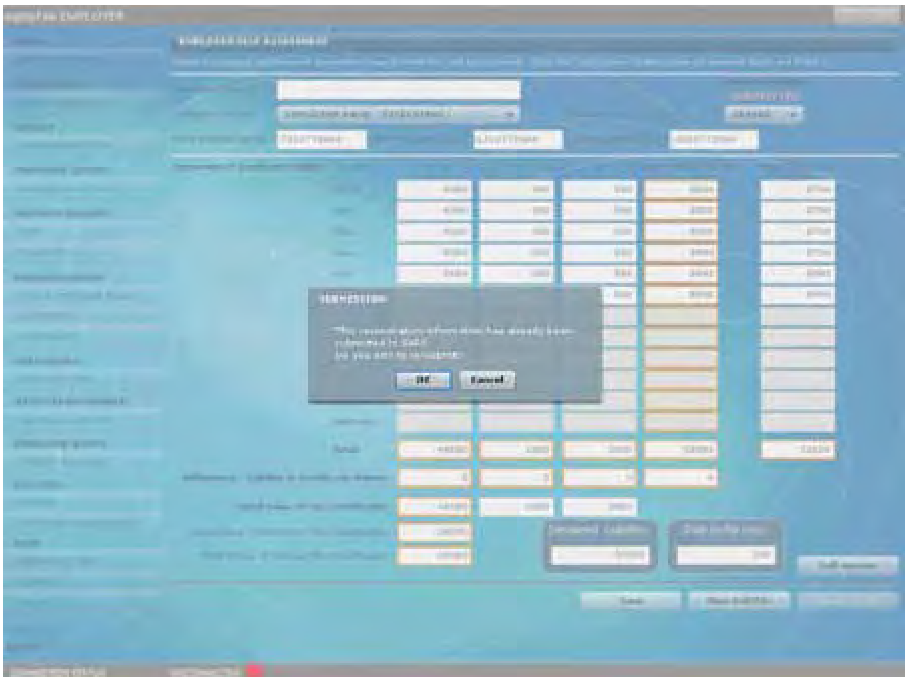
If you need to resubmit your EMP501 during the tax season, please follow the steps listed below.

Step 1

Make the necessary changes to certificates submitted with your EMP501 **(see 3.8-3.10).**

Step 2

Click **Declaration** under **RECONCILIATION** in the left menu pane. Select the relevant employer and the current period. If your EMP501 was in a "Submitted" status, you should see a message indicating that your EMP501 was already submitted. Click **OK** if you wish to proceed.



Step 3
Change the monthly values entered for PAYE, SDL, UIF and Payments if necessary.

Step 4
Click **Self Assess.**

Step 5
Click **Ready to File.**

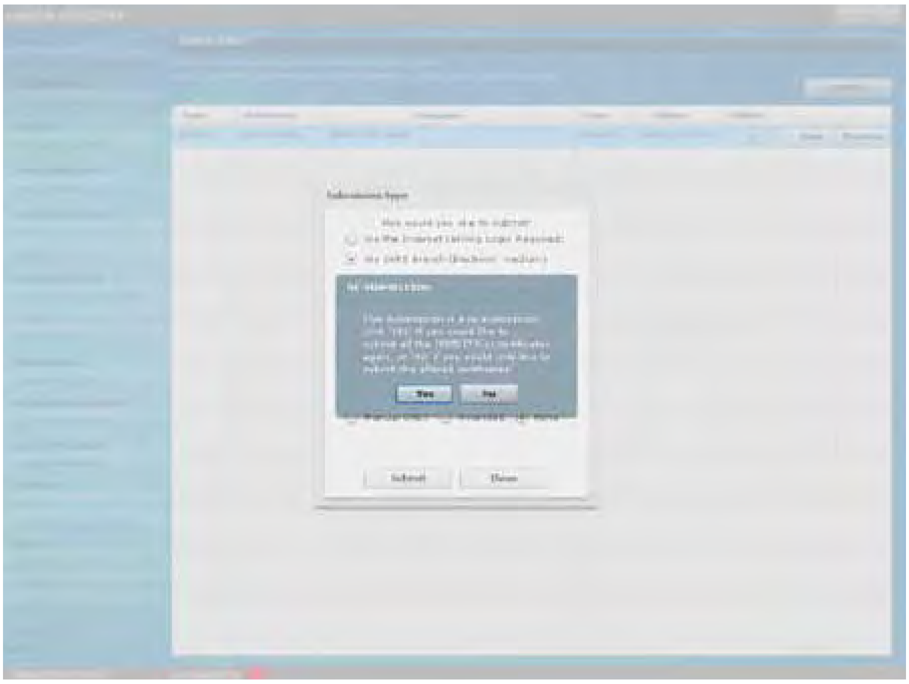
Step 6
Follow Steps **1-6** in of **3.12 ELECTRONIC SUBMISSION OF A RECONCILIATION DECLARATION TO SARS.**

Step 7
Once you have indicated your preferred method of submission, you will receive another system message. Indicate here whether you want to resubmit all certificates, or only amended or changed certificates.

Please note: Only resubmit the amended certificates – resubmit all certificates ONLY if required.

If you click Yes, all certificates relating to the EMP501 reference number and period for which you are making the submission will be included in your submission to SARS regardless of the submission status. If you click No, only amended or altered certificates will be included in your submission to SARS and all certificates in a submitted status will be excluded.

Please note: Only finalised certificates will be generated in PDF format in your destination folder. Certificates for employees still employed will only be generated at the end of the tax year with the annual reconciliation submission.



Please note: When submitting an amended EMP501, take care in selecting your destination folder. If you select the same destination folder as that of your first submission, all your data (including IRP5s in PDF format as well as submission files) will be replaced with the amended data.

3.14 Completing a Reconciliation Declaration Adjustment (EMP701)

Complete an EMP701 if you need to make adjustments to the reconciliation declarations and payments in respect of prior years. You will need to follow different processes depending on how you submitted the EMP501 that you want to adjust.

Scenario 1

If you submitted the EMP501 using e@syFile™ Employer, and need to change, cancel or replace submitted certificates, adjust it following Scenario 1.

Step 1

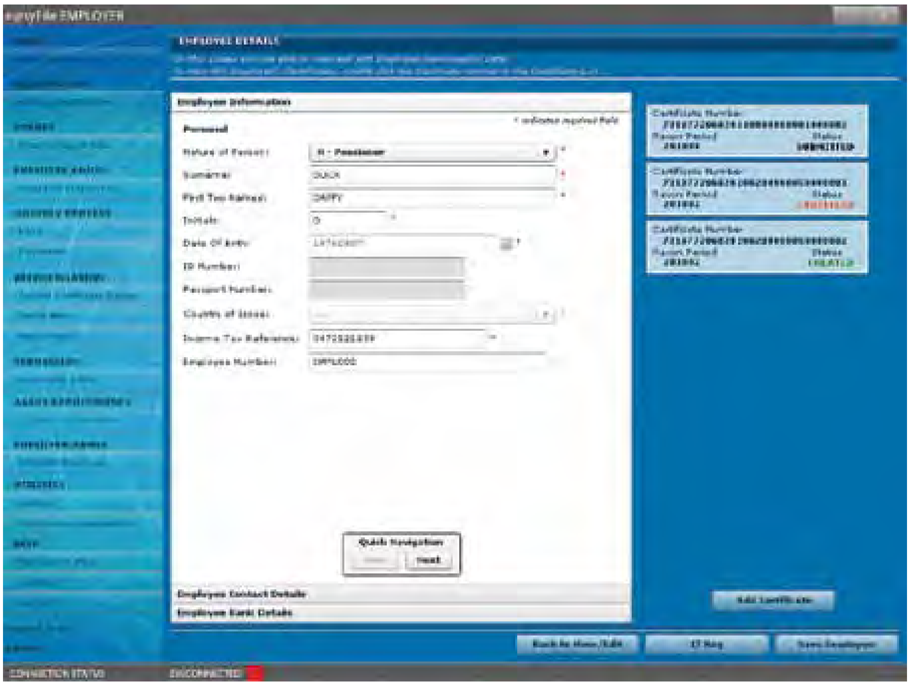
Click **View Employees.**

Step 2

Select the Company Name and Transaction Year for the certificate that you wish to change.

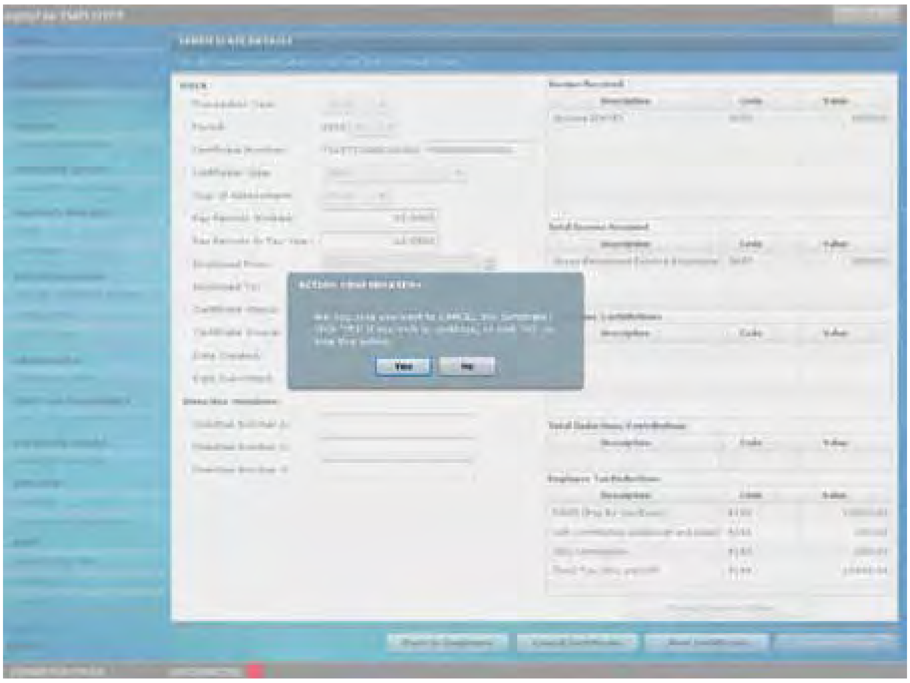
Step 3

Select the employee for whom you want to adjust or cancel a certificate, and then click on the relevant certificate to the top right of the screen.



Step 4

Click **Cancel Certificate** to cancel the certificate you have selected.



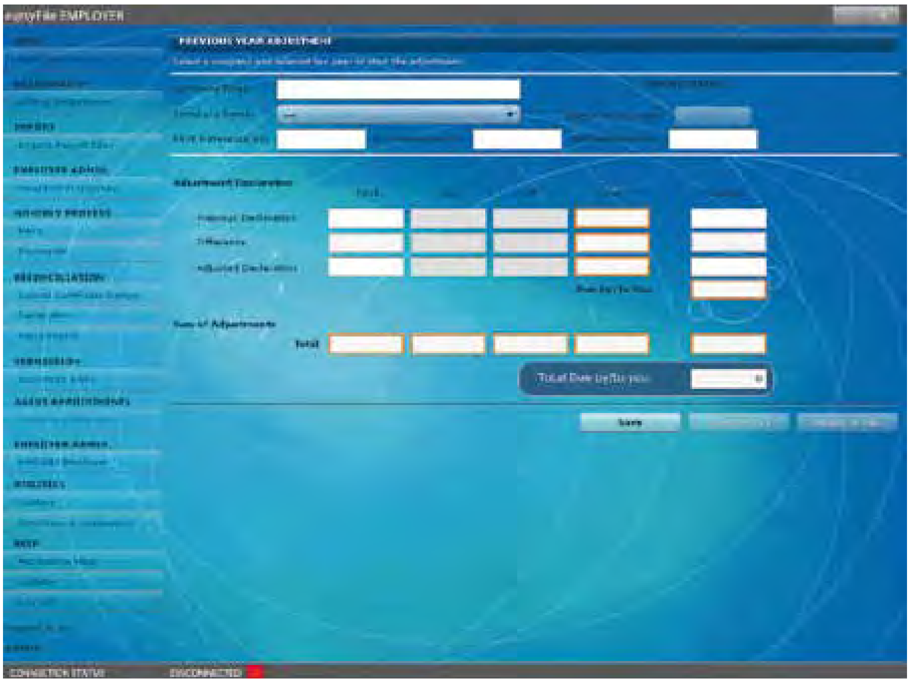
To adjust the certificate you have selected, follow the steps listed in **3.9 AMENDING CERTIFICATES WITHIN e@SYFILE™ EMPLOYER.**

Step 5

To create a new certificate, follow the steps listed in **3.6 CAPTURE MANUAL CERTIFICATES** and **3.7 IMPORT PAYROLL FILE.**

Step 6

Click **Adjustments** under **RECONCILIATION** in the left menu pane. The following screen will appear:



Step 7

Select the relevant Employer and Period from the drop-down menus. Capture or verify the liability fields and the Previous Declaration payment fields.

Step 8

If you made any subsequent payments to SARS since your last EMP501 submission, you need to now add this amount to the previous declaration Payment amount, and enter this new total in the Adjustment Declaration payment field.

Please note: Do NOT use cents in any of the fields as this will affect the calculation. Please ensure that you round off all cents to the nearest rand.

Step 9

e@syFile™ Employer will automatically calculate the Difference, Sum of Adjustments and Total Due by/to you fields.

Step 10
Click **Save.** A message will appear informing you that the Adjusted Declaration for that tax year has been successfully saved.
Click **OK.**

Step 11
Click **Ready to File** and follow the process described in 3.12 ELECTRONIC SUBMISSION OF A RECONCILIATION DECLARATION TO SARS to submit your EMP701 to SARS.

Scenario 2
If you submitted the EMP501 using e@syFile™ Employer and need to add certificates, adjust it following Scenario 2.

Step 1
To create a new certificate, follow the steps listed in **3.5 CREATE EMPLOYEE**, **3.6 CAPTURE MANUAL CERTIFICATES** and **3.7 IMPORT PAYROLL FILE.**

Step 2
Click **Adjustments** under **RECONCILIATION** in the left menu pane. The EMP701 screen will appear.

Step 3
Complete the Previous Declaration and Adjusted Declaration fields.

Step 4
Click **Save.** A message will appear informing you that the Adjusted Declaration for that tax year has been successfully saved.
Click **OK.**

Step 5
Click **Ready to File**, and follow the same process described in **3.12 ELECTRONIC SUBMISSION OF A RECONCILIATION DECLARATION TO SARS.**

3.15 Printing certificates

You can also print certificates from the IRP5/IT3(a) subfolder (see step **7** of **3.12 ELECTRONIC SUBMISSION OF A RECONCILIATION DECLARATION TO SARS**). Alternatively, you can print certificates one by one following the steps listed below.

Step 1
Click **View/Edit Employees** in the left menu pane.

Step 2
Select the Company Name and Transaction Year for the certificate that you wish to print.

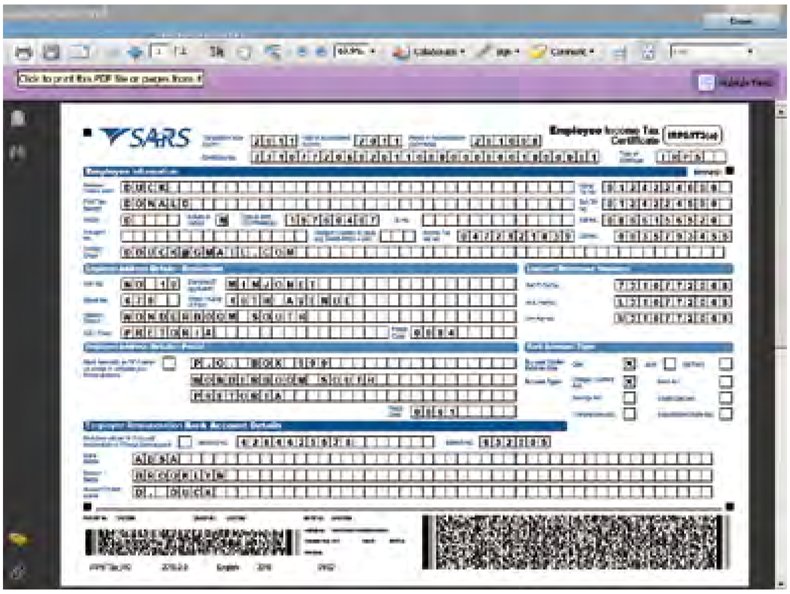
Step 3
Select the employee from the list.

Step 4
Open the certificate.

Step 5
Click **View Certificate.**

Step 6

The certificate will appear in PDF format. Click on the Print icon in the top left corner of the screen.



3.16 Registering the employer for eFiling

If the employer wants to register for eFiling, follow this process.

Please note: You must be online to use this function.

Step 1

Click **eFiling Registration** in the left menu pane.

Step 2

The Register for eFiling screen will be displayed. Click to accept the Terms and Conditions and then click **Continue.**

Step 3

Capture all the required information, and click **Register.**

3.17 Update software

Utilities includes:

- Enhanced processing time when using Database Utilities like Merge and Restore
- Enhanced messages on the Status Dashboard
- Enhanced messages on the Import Payroll File Log, including messages regarding possible administrative penalties when omitting mandatory employee details.

Follow the steps below to check if there's a software update available.

Please note: You must be online to use this function.

Step 1

Click **Update.** A message will be displayed indicating whether or not an update is available.

Step 2
If an update is available, click **Yes.** The software update will be downloaded, and a message displayed to indicate that it has been successfully updated.

Step 3
Click **OK.**

3.18 Creating a backup of your database

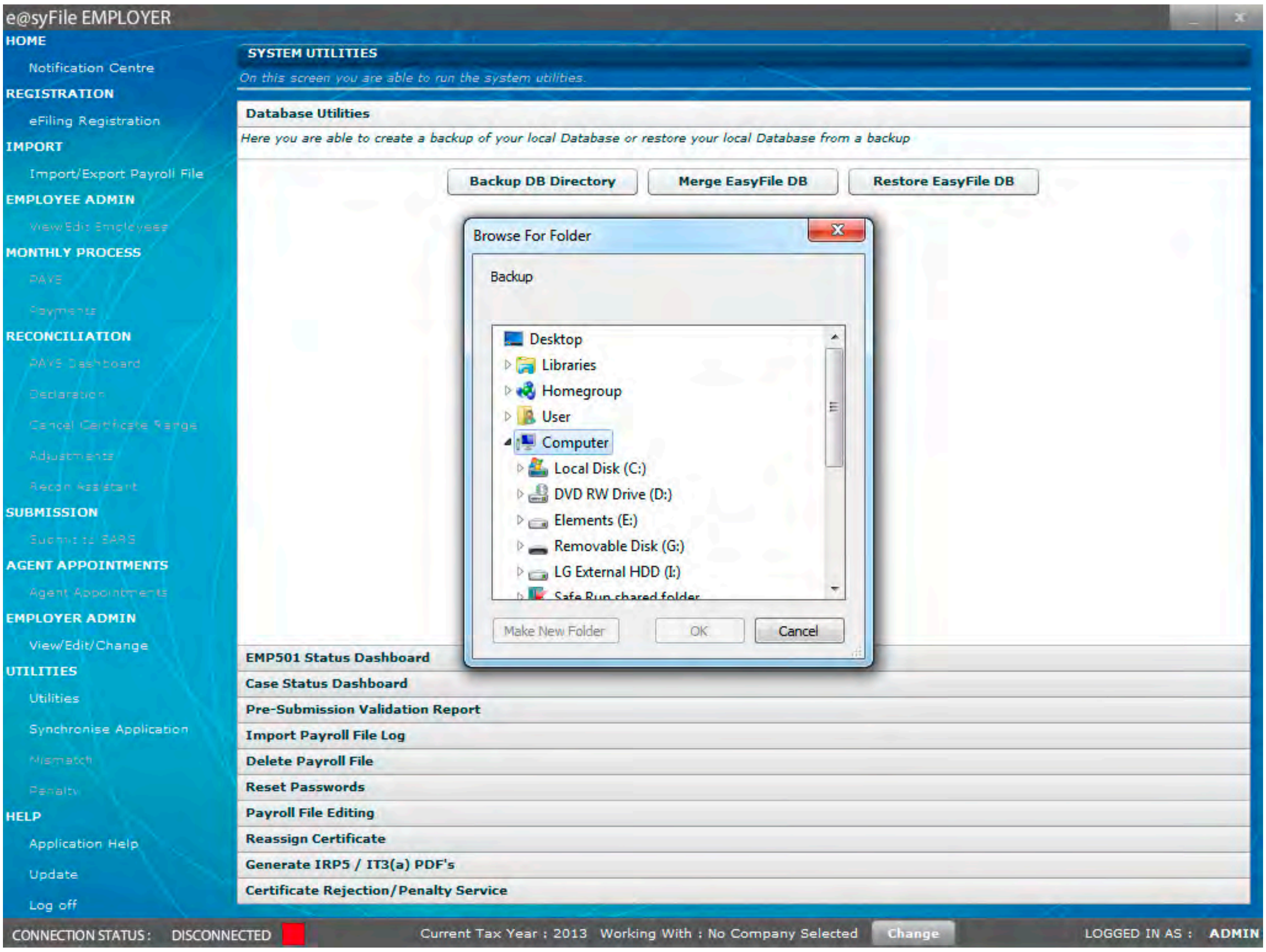
It is important to make frequent backups of your reconciliation information. The backup process on e@syFile™ Employer is quick and simple.

Step 1
Click **Utilities.**

Step 2
Click **Database Utilities.**

Step 3
Click **Backup DB Directory.**

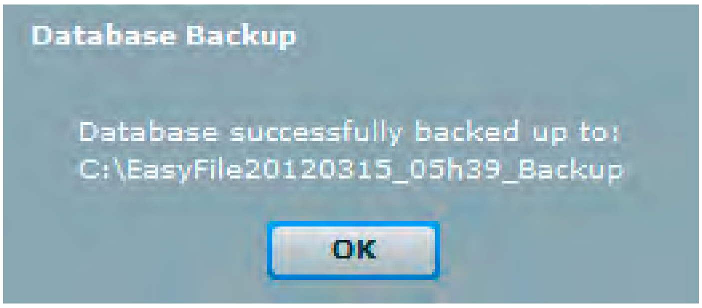
Step 4
Select a destination folder and click **OK.**



Step 5

A message will be displayed indicating that the database back-up was successful, click **OK.**

Note: Back-up files are all named in the following manner to make it easy to locate the most recent back-up file: [EasyFile]+[date]+[time of backup]+[Backup].New back-up files will be zipped (compressed) and will include data for all the PAYE reference numbers included in the e@syFile™ Employer database.



Ensure the e@syFile™ Employer login details, which created the back-up, are saved with the back-up files.

The e@syFile™ Employer login details, which created the back-up file, will be needed when restoring the back-up. The encrypted data contained in the back-up will not be accessible unless the e@syFile™ Employer login details which created the back-up are used, due to the new added precaution – New database encryption and decryption, to secure sensitive information – refer to **step 2** below for more information.

3.19 Merge multiple databases

This process should be used where:

- Multiple branches or different employees complete manual certificates and payroll files, and these should be merged for the reconciliation.
- Data for different financial periods should be merged onto one single database.

With the introduction of split database files for each PAYE number within the e@syFile™ Employer directory, the merge process has been amended to combine one employer database file at a time. When merging another user's data with your existing e@syFile™ Employer database, one employer database will be selected, to merge with your data.

This will enable tax practitioners, payroll consultants and users with multiple PAYE reference numbers to create e@syFile™ Employer database or back-up files for a single PAYE reference number.

Note 1: To ensure that no certificates are lost during the merge process, different certificate numbers or ranges should be assigned to the different staff members preparing manual certificates. Back-up all data to be merged, and transfer these files to a selected folder on the PC where the various databases will be merged.

Note 2: A new backup file (version 6 and later) will need to be 'unzipped' before the data can be merged with the existing e@syFile™ Employer data. Access the folder where the back-up has been saved that you wish to restore. Extract or 'unzip' the file before proceeding with the merge process.

Step 1

Click **Utilities**

Step 2

Click **Database Utilities**

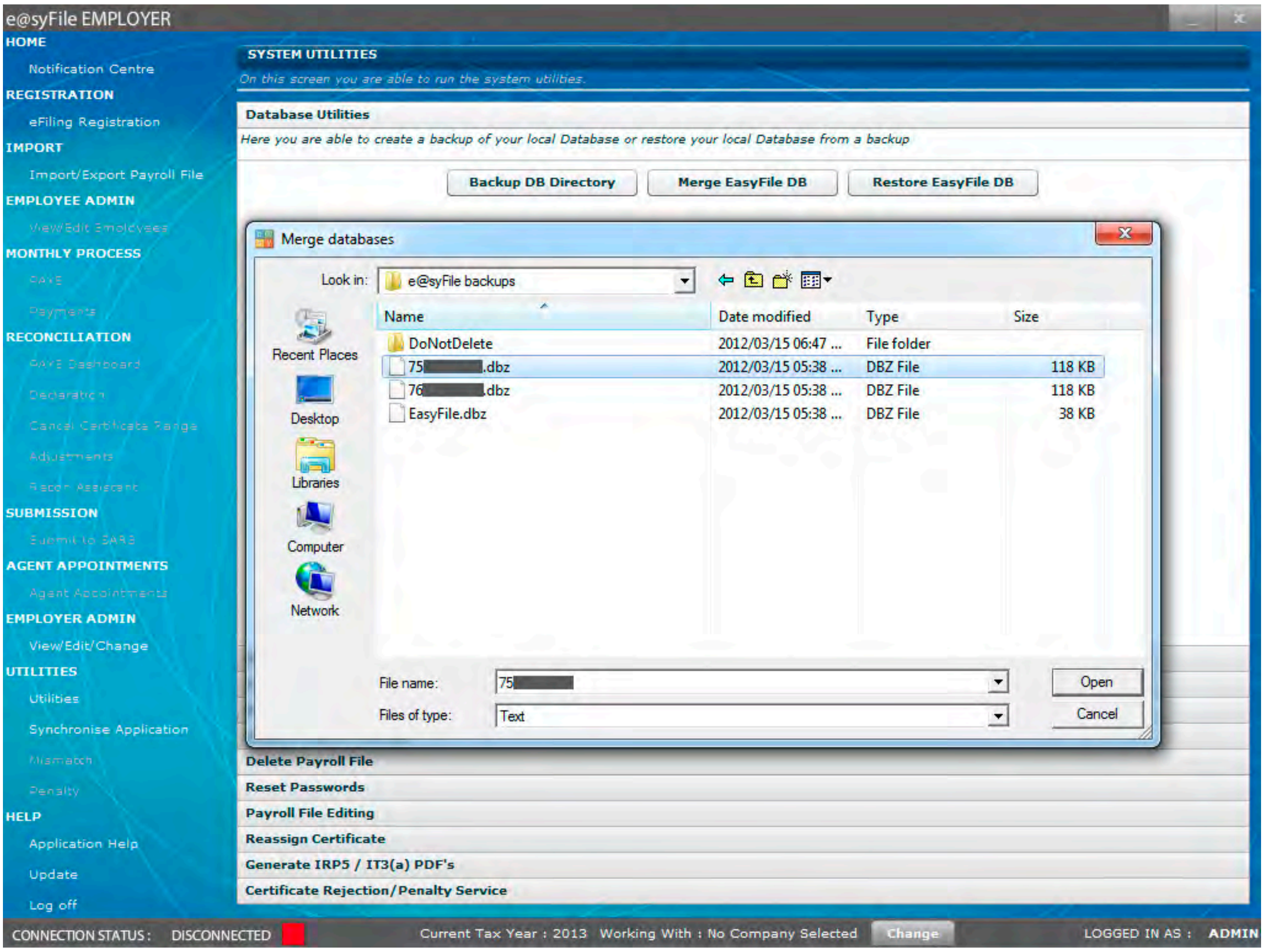
Step 3

Click **Merge**

Step 4

1. **Backups created on version 5.0.9 or prior:** Select the relevant back-up file from the destination folder where it was saved. Click Open to begin the merge process.

2. **Backups created on version 6.0.0 and later:** Select the PAYE number file within the backup directory from the destination folder where it was saved. (You will need to “unzip” the back-up folder first) Click Open to begin the merge process.

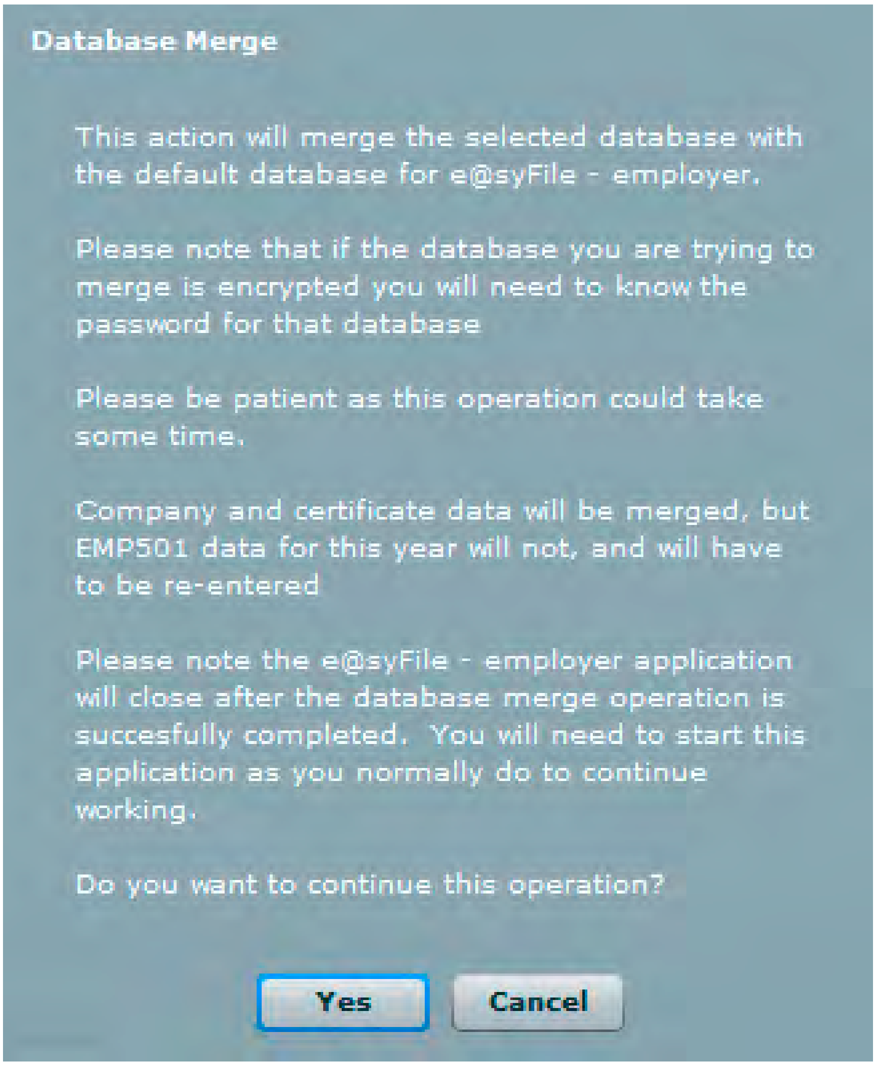


Step 5

Read the pop-up message carefully before proceeding with the merge process.

If you don’t have a back-up, click cancel and first make a backup.

If you already made a backup of your data, click **Yes** to continue.

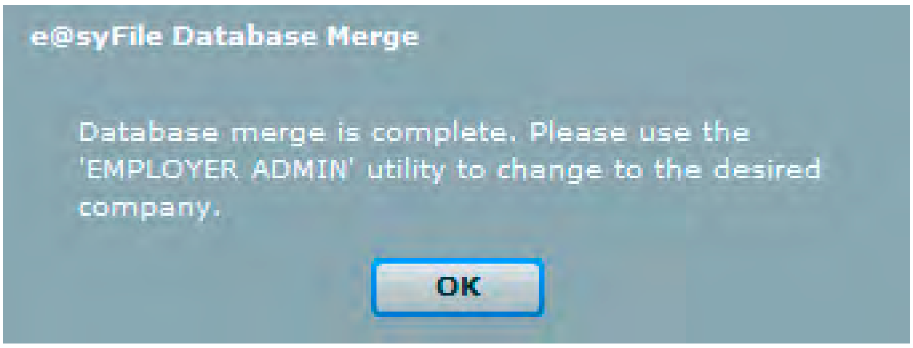


Step 6

Merging a new, encrypted back-up file, will require the e@syFile™ Employer login details to be completed.
Click **Validate** to proceed.

Step 7

- **Back-up file created on version 5.0.9 or prior:** Additional messages will reflect the status of the merging process, and prompt a restart of the software once the merge has been successfully completed.
- **Back-up file created on version 6.0.0 and later:** A pop-up message will appear once the process has been completed. To access the database file merged, use the Change Employer menu option to select the relevant database file.



Step 8

To merge multiple database files, repeat step **4-7** above.

3.20 Restore database from a back-up

Step 1

Click **Utilities**

Step 2

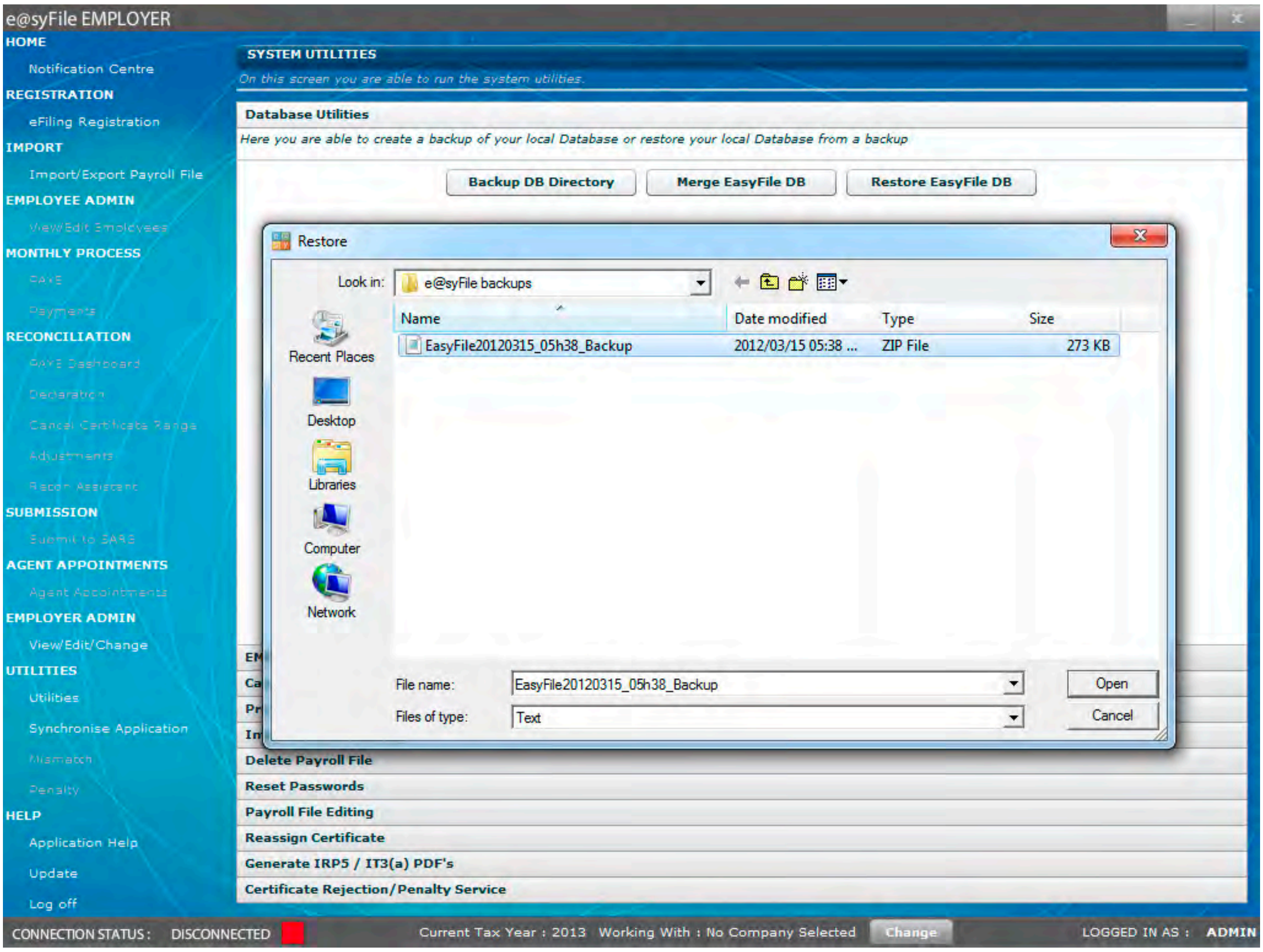
Click **Database Utilities**

Step 3

Click **Restore**

Step 4

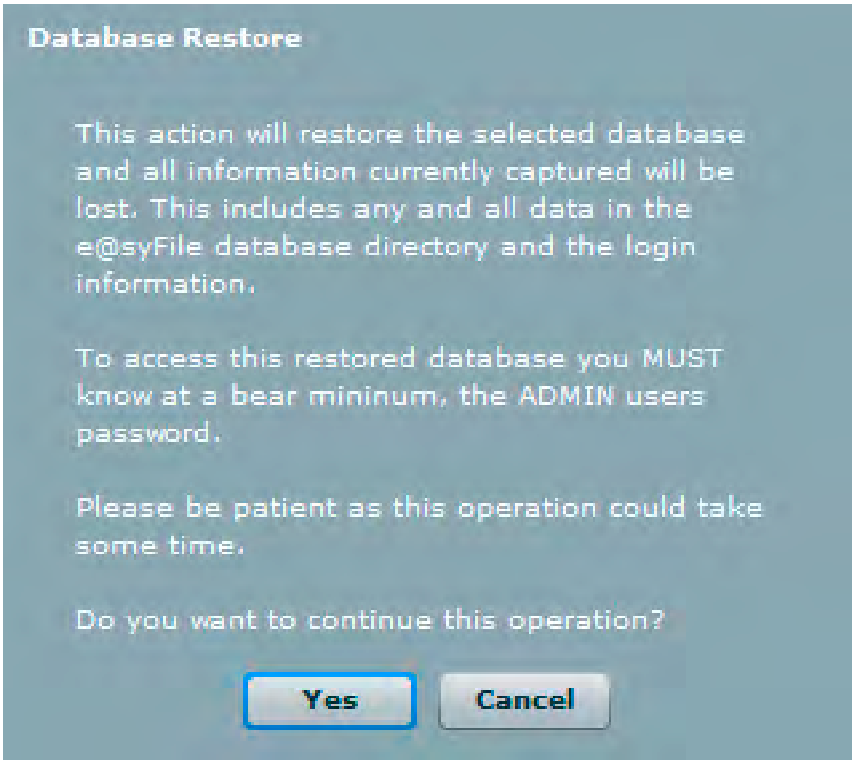
Select the location from which to restore the database, and select the back-up file you wish to restore.



Step 5

Click **Open**

The e@syFile™ Employer login details of the user that created the back-up file will be needed when restoring the back-up.



Step 6

A message will be displayed indicating that the database will be restored. Click **Yes**

Step 7

A message is displayed indicating that the database restore is complete. Click **OK.**

3.21 Status dashboard

The table on this page will list all successful submissions. You can also check the status of your submission using the Status Dashboard. The Status Dashboard includes two additional columns which reflect the date and time of your submission, as well as the method used for submission. This also serves as your proof of submission for both submission methods.

Step 1

Click **Utilities.**

Step 2

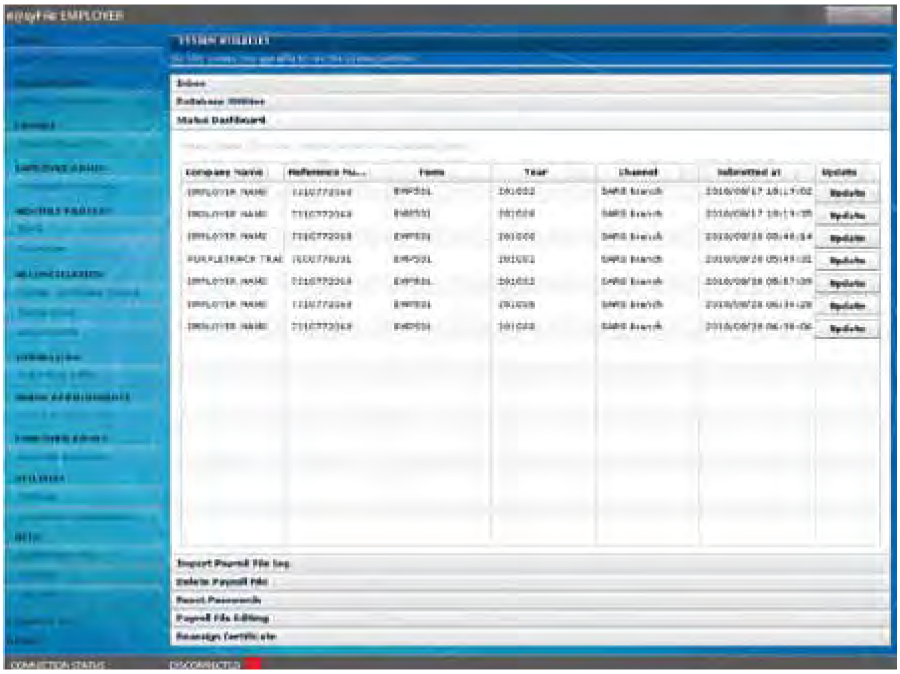
Click **PAYE Dashboard.**

Step 3

Your submissions will be displayed on the screen.

Step 4

If you submitted electronically using eFiling, double-click update (you must be online to receive an update of your submission status).



Please note: Until your status update reflects as Accepted or Rejected, you will not be able to resubmit your EMP501 (or an EMP701 where applicable).

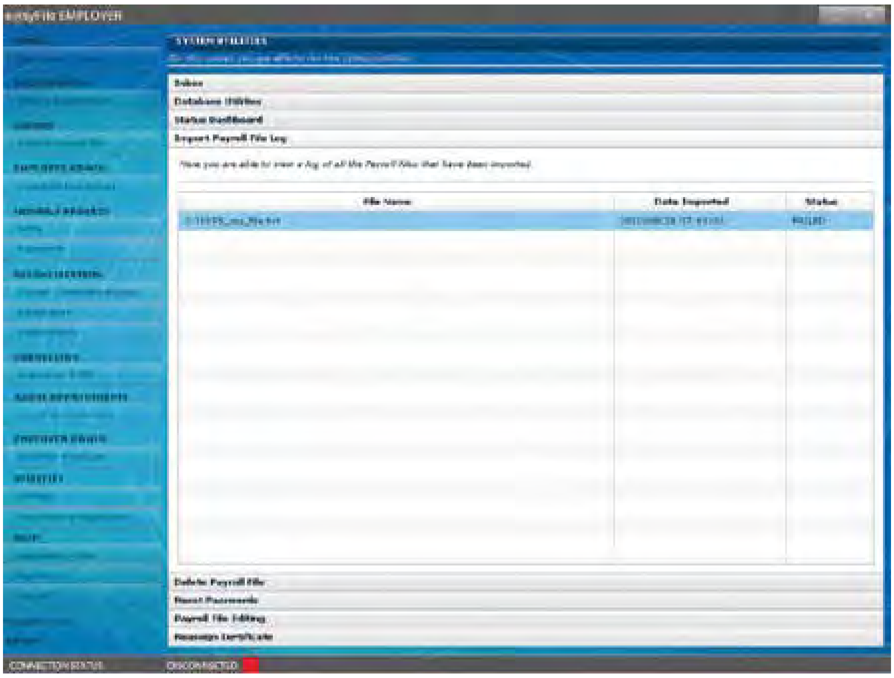
3.22 Managing payroll file imports in e@syFile™ Employer

e@syFile™ Employer keeps a log of all import attempts, including failures, warnings and successful imports.

Step 1
Click **Utilities.**

Step 2
Click **Import Payroll File Log.**

Step 3
To open a specific error report, simply double-click the entry listed in the log



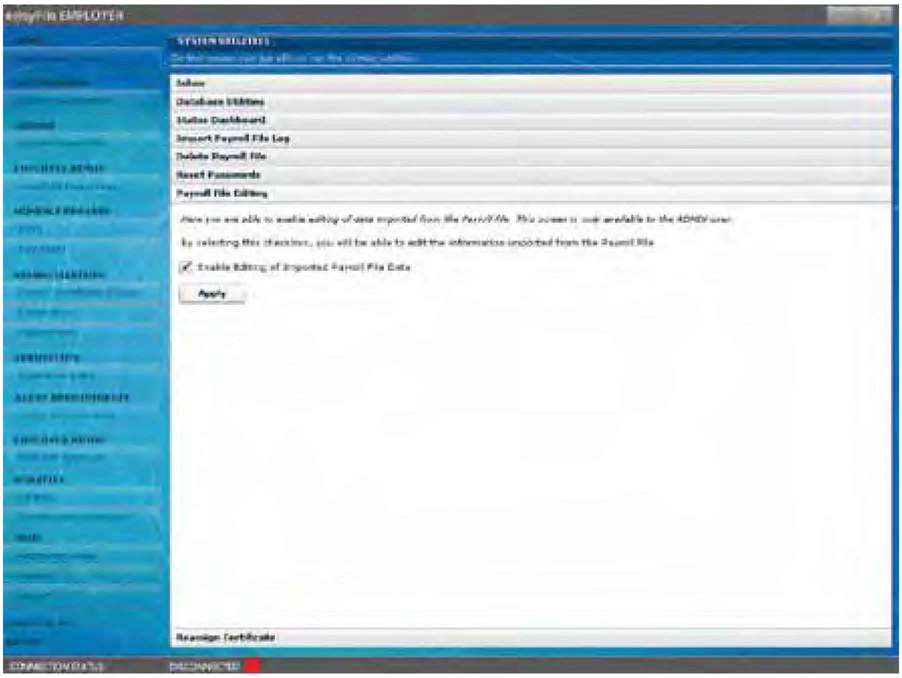
3.23 Manage payroll file editing in e@syFile™ Employer

This option must be enabled by the ADMIN user before you can edit certificates imported from a CSV file.

Step 1
Click **Utilities.**

Step 2
Click **Payroll File Editing.**

Step 3
Tick to select Enable Editing of Imported Payroll File Data.



Step 4
Click **Apply.**

3.24 Deleting payroll files

Follow these steps to delete imported payroll files.

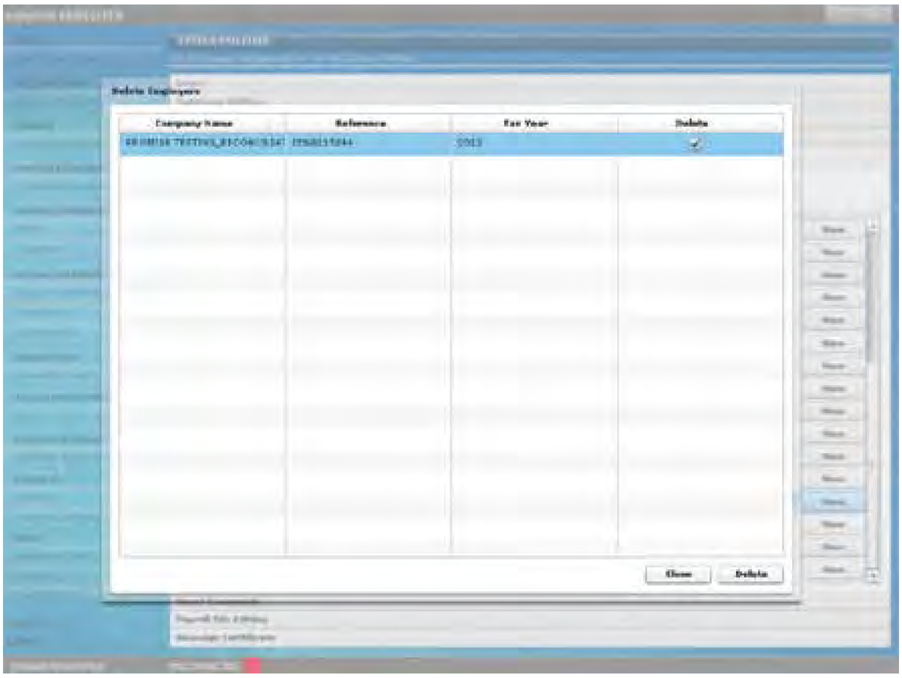
Step 1
Click **Utilities.**

Step 2
Click **Delete Payroll File.**

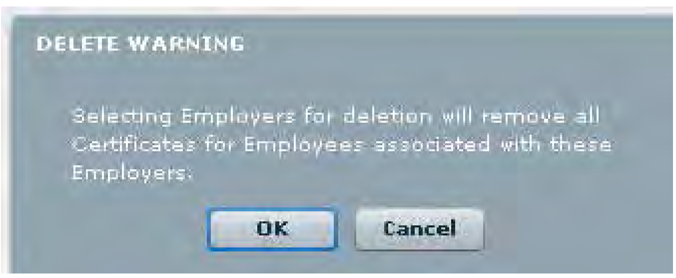
Step 3
Double-click the payroll file to be deleted, or click **View.**

Step 4
Tick the box next to the relevant payroll files to be deleted.

Step 5
Click **Delete.**



Step 6
A message will appear indicating that employee data associated with the relevant employer (as per the file to be deleted) will be deleted.



Step 7

Click **OK.** The payroll file is now deleted.

3.25 Reset password

Do this to reset user passwords.

Please note: Only the ADMIN user can access this function.

Step 1

Click **Utilities.**

Step 2

Select the Reset Passwords tab.

Step 3

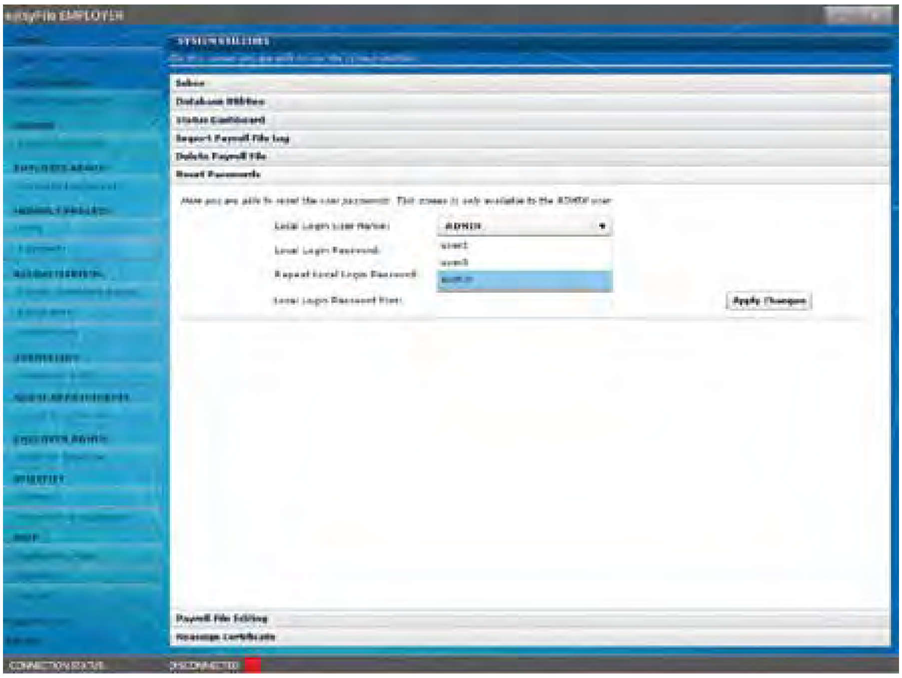
Select the Local Login User Name from the drop-down list.

Step 4

Enter a new Local Login Password.

Step 5

Repeat the captured Local Login Password.



Please note: A pop-up message will appear prompting you to correct the information yoployer entered (see Step 6 of 2.1 INSTALLING OR UPDATING e@SYFILE™ EMPLOYER – New users installing e@syFile™ Employer).

Step 6

Enter Local Login Password hint.

Step 7

Click **Apply Changes.** The user password has now been reset.

3.26 Reassign certificate

If duplicate records have been created for an employee under EMPLOYEE ADMIN, you can now reassign the tax certificate(s) to the correct employee record. The duplicate record will then automatically be deleted.

Please note: Only an ADMIN user with CSV editing privileges (see **3.23 MANAGE PAYROLL FILE EDITING IN e@SYFILE™EMPLOYER**) can access this function.

Step 1

Click **Utilities** and then select the Reassign Certificate tab.

Step 2

Select the employer from the Company Name drop-down list.

Step 3

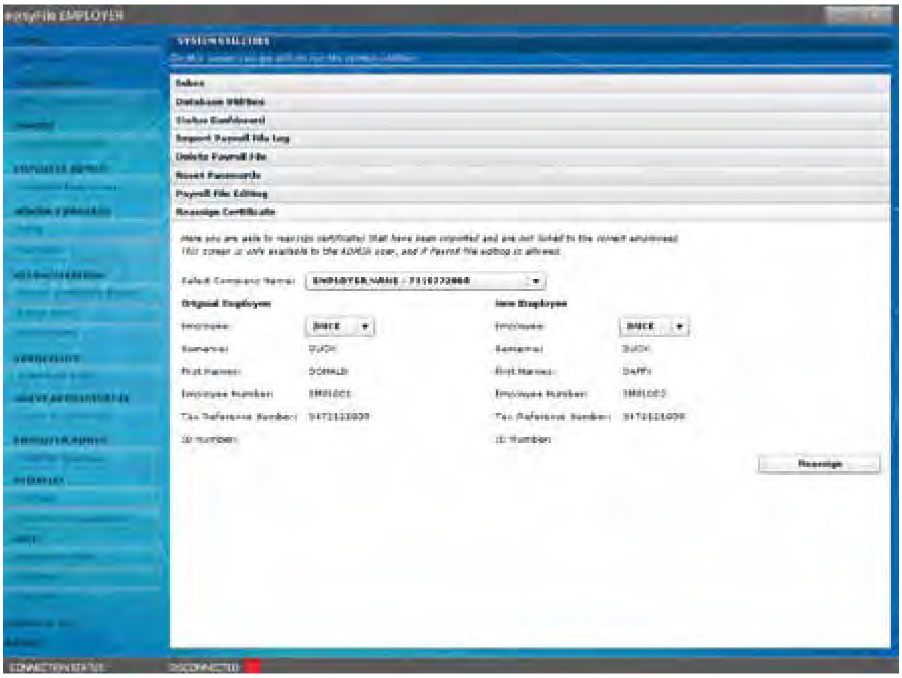
Select the first employee record from the Original Employee drop-down list.

Step 4

Select the second employee record from the New Employee drop-down list.

Step 5

Click **Reassign Certificate** to consolidate employee records, or to delete the duplicate employee.

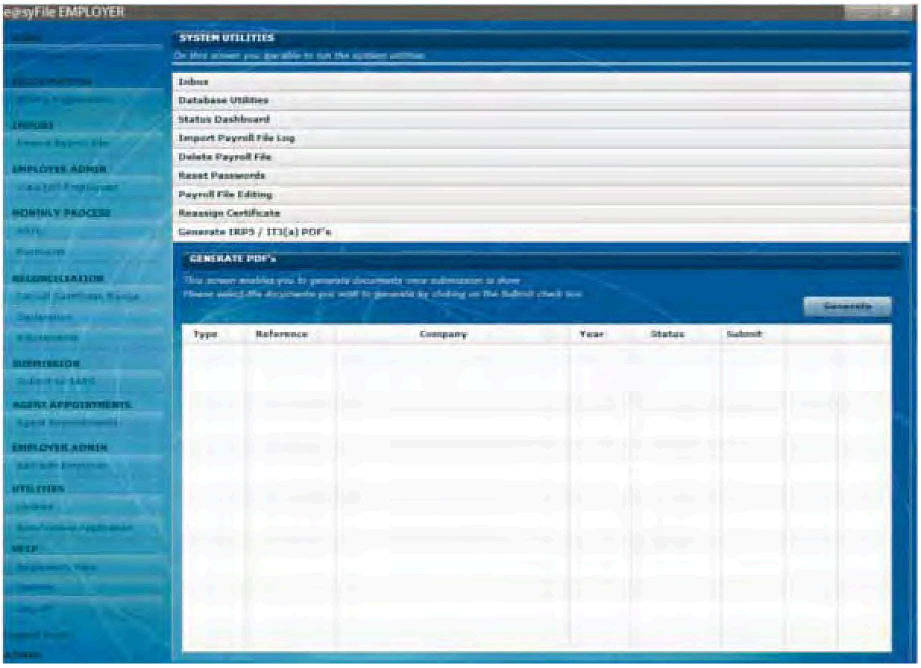


3.27 Generate IRP5/IT3(a) PDFs

Once your file has been submitted to SARS electronically or a file created for manual submission the employer can create IRP5/IT3(a) PDFs as follows.

Step 1

Click **Utilities** and then select the Generate IRP5/IT3(a) PDFs tab.



Step 2

A list will display all completed submissions for which PDF certificates can be generated.

Step 3

Mark the checkbox for those submissions for which you would like to generate PDF certificates.

Step 4
Click **Generate.** You will be asked which certificates you would like to generate, and where you would like these certificates to be saved on your PC.

Please note: For the interim reconciliation employers must not issue IRP5/IT3(a) certificates to employees. Therefore no PDF certificates will be generated for this period. A final certificate for an employee can be viewed and printed by selecting "View Certificate" within the View/Edit Employees function.

3.28 New notification centre

To improve the synchronisation process and retrieval of electronic correspondence, a Notification Centre has been added, which replaces the Inbox in the Utilities menu.

The new Notification Centre will automatically sort retrieved letters by PAYE number and letter type, making it easier to manage correspondence and related processes.

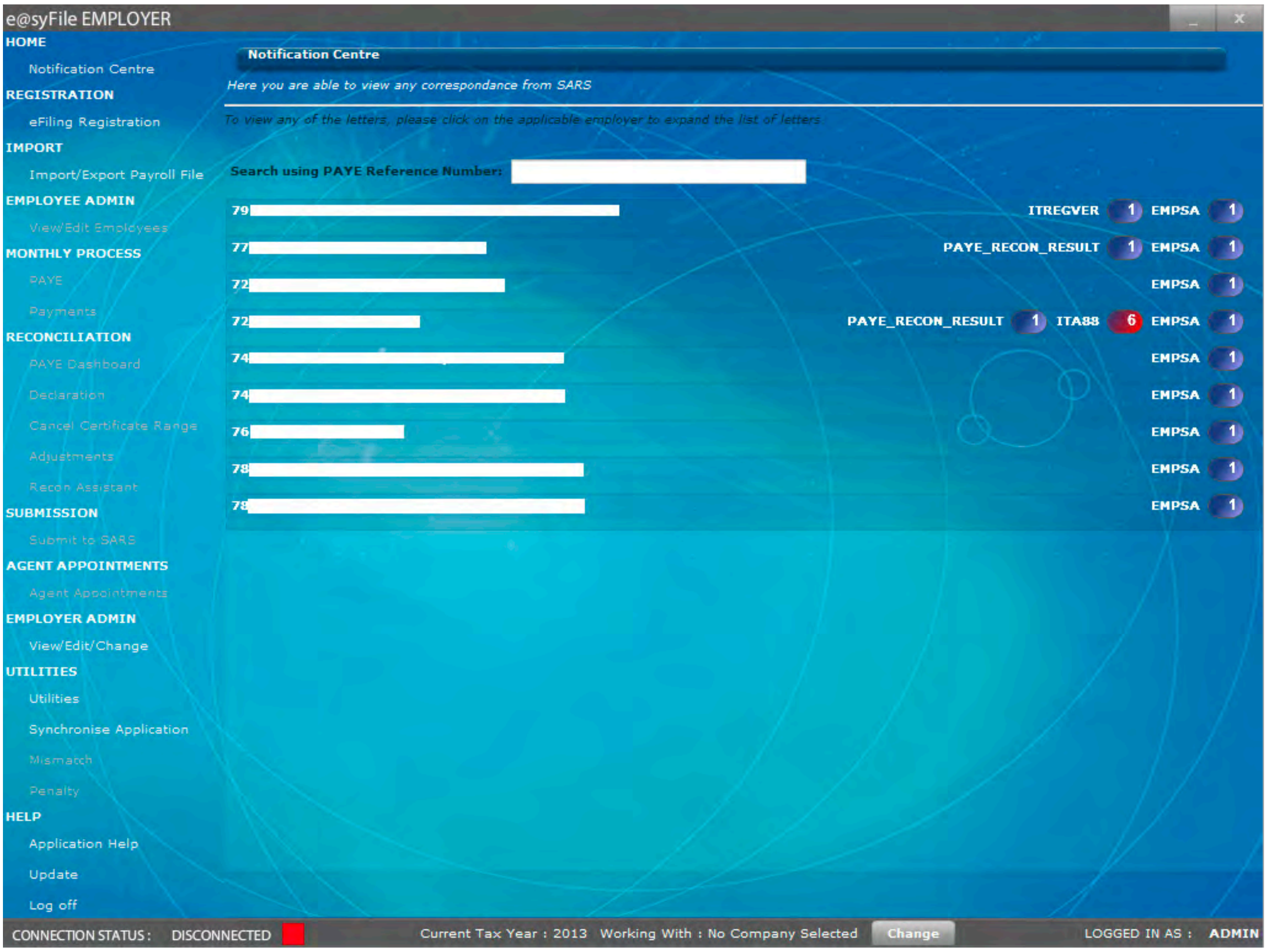
The new Notification Centre will include a count for all correspondence requiring attention. This includes unread items, as well as new items that can be retrieved by synchronising. The count for each letter type is displayed per employer/PAYE reference number.

- The Tax year column will now display the issue date of correspondence retrieved.
- Agent appointment correspondence will be added to individual employer database files once the notification has been opened from the menu. Details can be accessed and managed from the Agent Appointments menu option, once the letter has been opened.
- Similarly, bulk ITREG results will be available for export after the ITREG notification letter has been opened.

Step 1 – Synchronise software
To access the new Notification Centre, users will have to synchronise in order to retrieve correspondence. Click Synchronise Application to initiate the process.

Refer to chapter 6 – eFiling Synchronisation.

Step 2 – Notification Centre
Click Notification Centre on the left hand menu, to display all available correspondence, listed by employer/PAYE reference number.

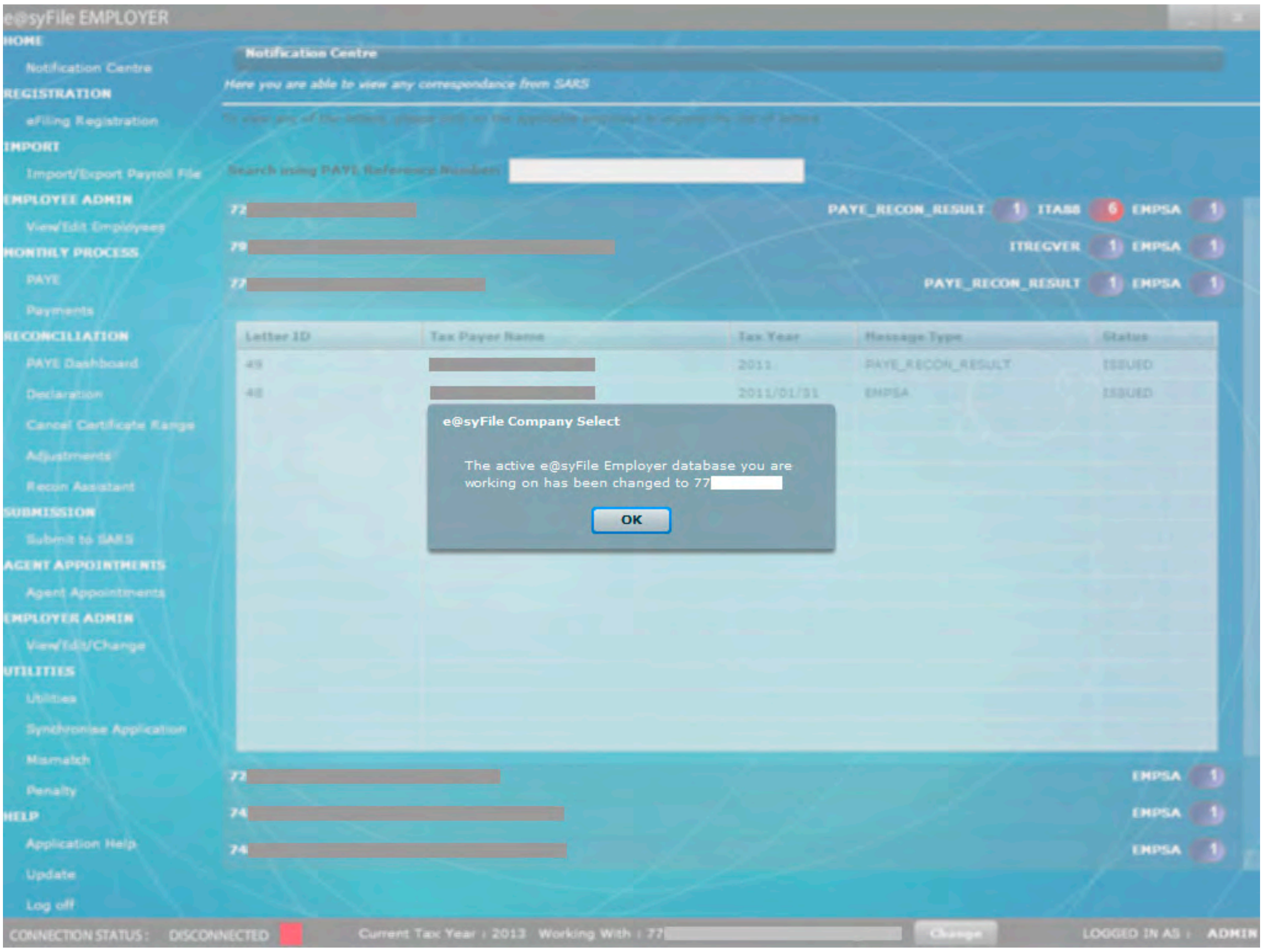


Correspondence count numbers/indicators marked in red indicates important new correspondence that was retrieved during synchronisation requiring immediate attention.

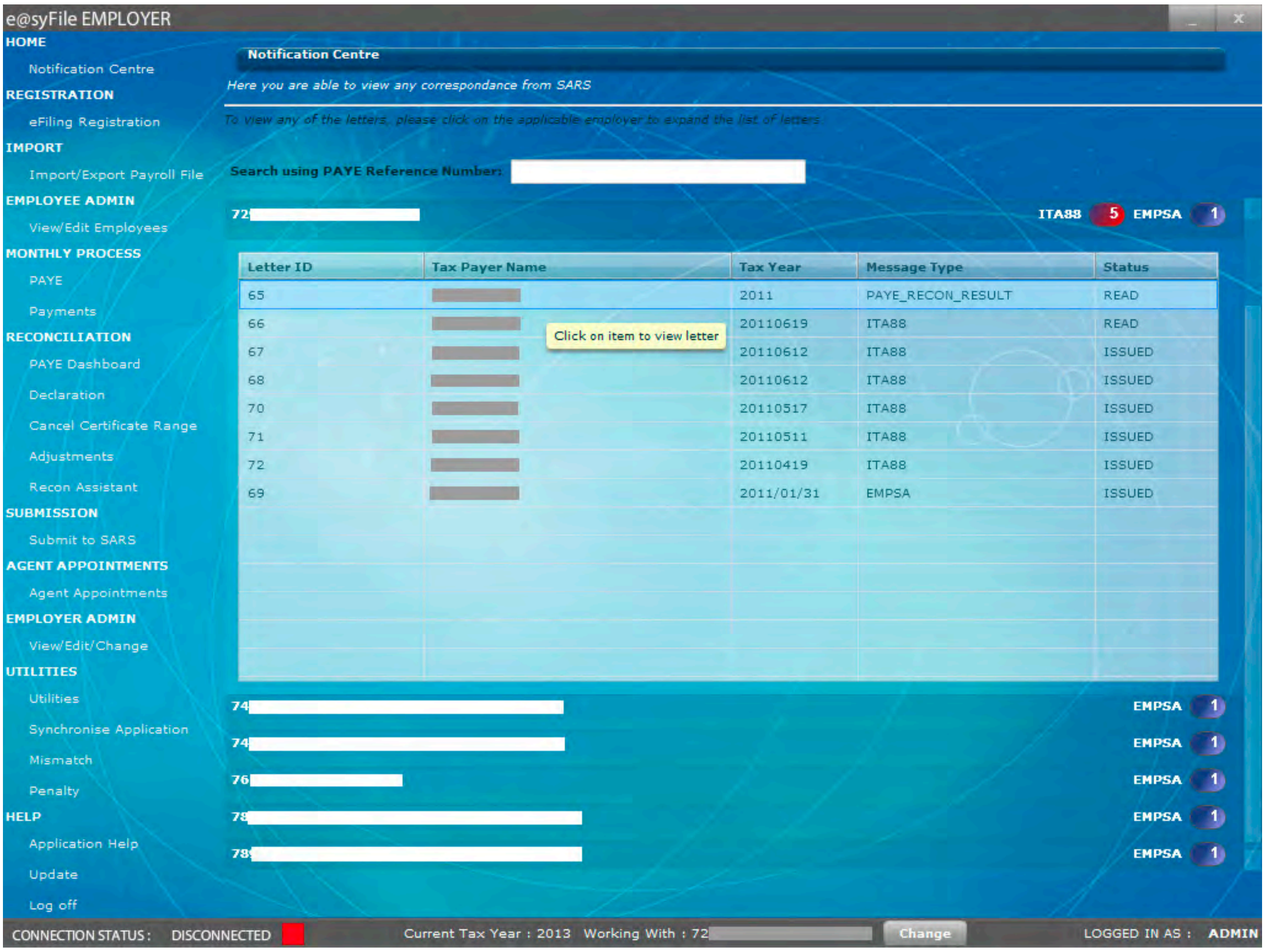
If the mouse cursor is moved over the correspondence counts displayed on the right, a pop-up message shows a description of further options available.

Step 3

To view available correspondence, click the line entry for the relevant employer listed in the notification centre. e@syFile™ Employer will automatically open the correct employer database to access correspondence details for that PAYE reference number.



Click OK to view the available correspondence.

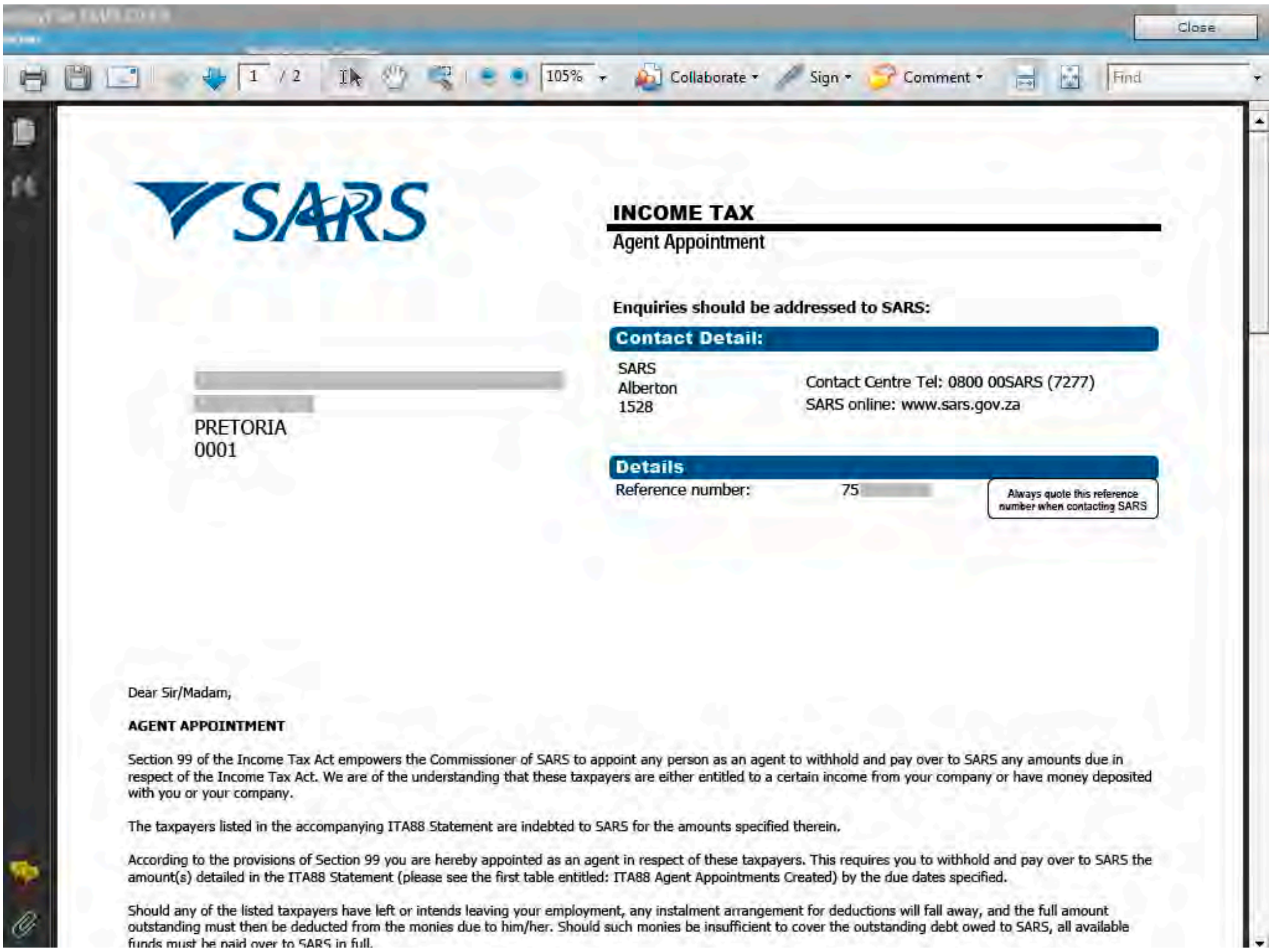


The details displayed include letter type and status for all available correspondence.

Note: Agent appointment notifications must be opened to add the details to the Agent Appointments menu for processing.

Step 4

To view any specific correspondence listed in the Notification Centre, double-click on the relevant line item. Once opened, the status will be updated from ISSUED to READ.



SARS

INCOME TAX
Agent Appointment

Enquiries should be addressed to SARS:

Contact Detail:

SARS
Alberton
1528

Contact Centre Tel: 0800 00SARS (7277)
SARS online: www.sars.gov.za

PRETORIA
0001

Details

Reference number: 75

Always quote this reference number when contacting SARS

Dear Sir/Madam,

AGENT APPOINTMENT

Section 99 of the Income Tax Act empowers the Commissioner of SARS to appoint any person as an agent to withhold and pay over to SARS any amounts due in respect of the Income Tax Act. We are of the understanding that these taxpayers are either entitled to a certain income from your company or have money deposited with you or your company.

The taxpayers listed in the accompanying ITA88 Statement are indebted to SARS for the amounts specified therein.

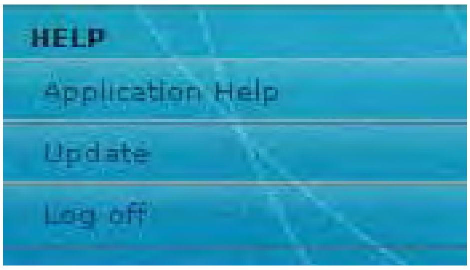
According to the provisions of Section 99 you are hereby appointed as an agent in respect of these taxpayers. This requires you to withhold and pay over to SARS the amount(s) detailed in the ITA88 Statement (please see the first table entitled: ITA88 Agent Appointments Created) by the due dates specified.

Should any of the listed taxpayers have left or intends leaving your employment, any instalment arrangement for deductions will fall away, and the full amount outstanding must then be deducted from the monies due to him/her. Should such monies be insufficient to cover the outstanding debt owed to SARS, all available funds must be paid over to SARS in full.

3.29 Using the help function

The help function can be easily accessed in any section.

Step 1
Click the **Application Help** button to the left of the screen.



Step 2
The main window will slide towards the left of the screen, and the list of Frequently Asked Questions (FAQ) for that particular page/ topic will be displayed to the right of the screen.

Step 3
Select the Index tab to display a list of related topics.

Step 4
To close the Help function, click **Close Help** to the top right of the help page.

4 The Monthly Employer Declaration (EMP201) using e@syFile™ Employer

Introduction

This section will help you understand how to access the features for the monthly process in order for you are to be able to submit and pay your EMP201 using e@syFile™ Employer.

You will need the following in order to use e@syFile™ Employer to submit your EMP201 and make payment:

- Internet access
- An existing profile on eFiling (you must be registered and activated for the EMP201).

4.1 Overview

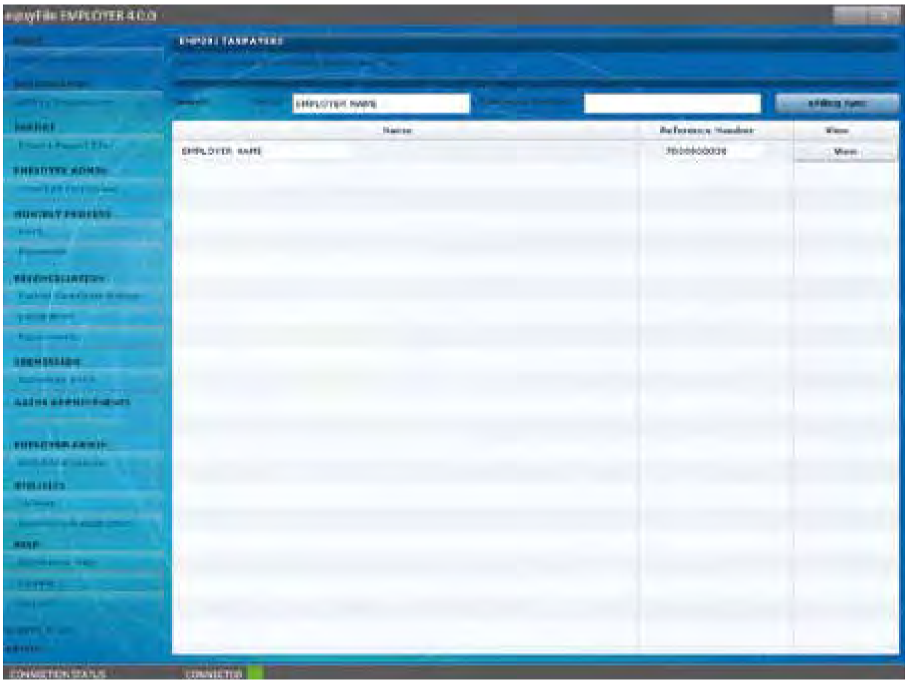
In order to make use of the function on e@syFile™ Employer, you need to ensure that your EMP201 is registered and activated on your eFiling profile. You also need to ensure that user rights are set up correctly so that you can submit and pay your monthly return using e@syFile™ Employer.

You will be able to synchronise your local software database with your SARS eFiling profile data. Each time you synchronise with the eFiling website, you will be required to enter your eFiling login name and password. When you synchronise your e@syFile™ Employer database with your eFiling profile the first time, you will retrieve data for all the EMP201 reference numbers activated on your eFiling profile. You will also be able to access the monthly process on e@syFile™ Employer when your application is synchronised with your SARS eFiling profile.

In order to use the EMP201 function, you must synchronise your e@syFile™ Employer information with your SARS eFiling website profile. Once your SARS eFiling profile is setup, and the relevant EMP201 reference number activated, click Synchronise Application (for detailed instructions refer to section 6 – eFiling synchronisation).

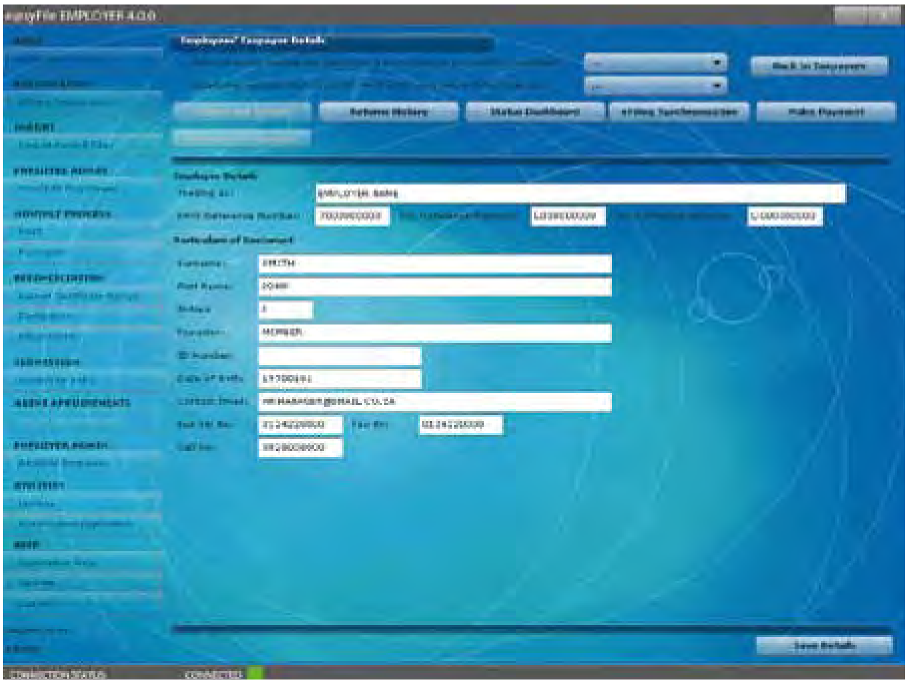
4.2 Submitting your EMP201

Step 1
Click **PAYE** in the left menu pane to open a page listing of all the employers registered for EMP201 on your profile.



Step 2

Select the relevant employer or use the search function to locate a specific employer, click **View.**

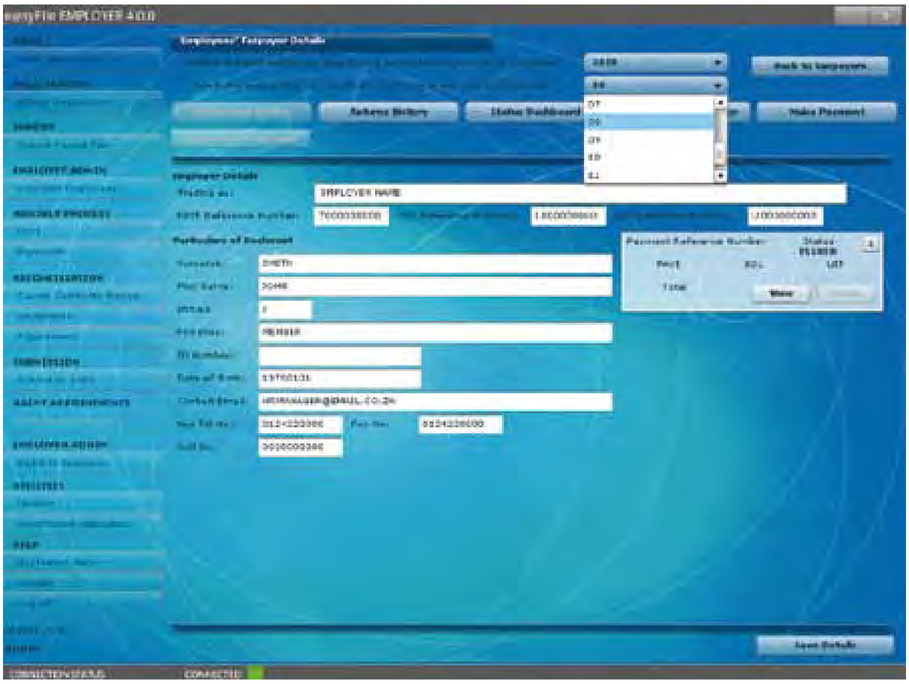


Step 3

View all the particulars for the Declarant to ensure that they are completed and correct. You can edit the details on this page and click **Save Details.**

Step 4

To access a specific declaration, select the relevant tax year and period at the top of the page. You will see a list of EMP201 Declarations to the right of the screen with the status indicated for that period.



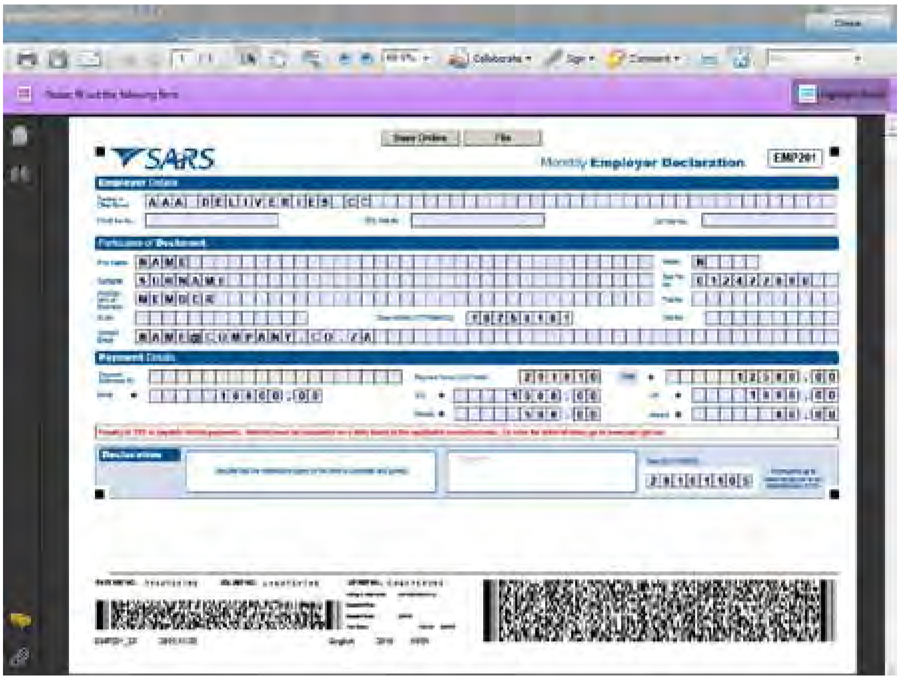
Step 5

Click **View** to open a new declaration, which will open in PDF format.

Step 6

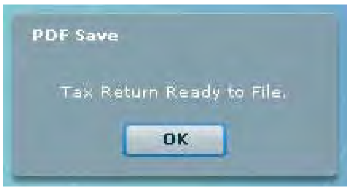
The EMP201 has been enhanced to include additional fields for penalties and interest. If the amounts for penalties and interest are not populated when you open the declaration, you will be able to edit these fields.

Complete the amounts for PAYE, SDL and UIF (where applicable) in the Payment Details section. You can also complete or edit the penalty and interest amounts if necessary. The Payment Period and Total fields will be automatically populated, and the Payment Reference Number (PRN) will be generated by SARS on submission of your declaration.



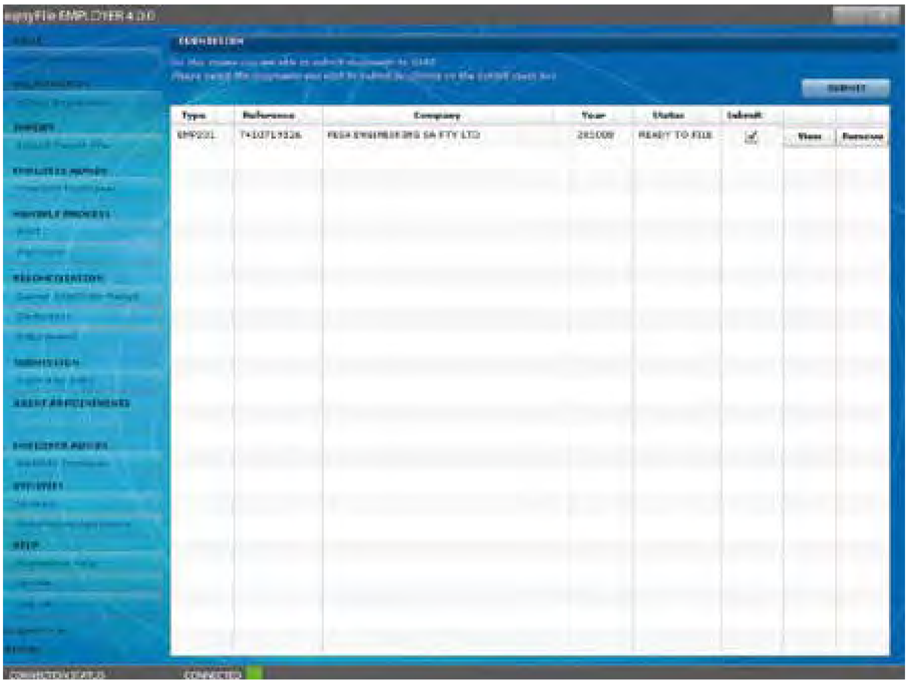
Step 7

Once you have completed the amounts, click **Save Online** where you need to save your information. Click **File** if you are ready to file your EMP201. This will update the status of your declaration in the EMP201 Declaration listing, and list the declaration on the Submissions page.



Step 8

Click **Submit to SARS** in the left menu pane to submit your declaration. The status will read Ready to File.

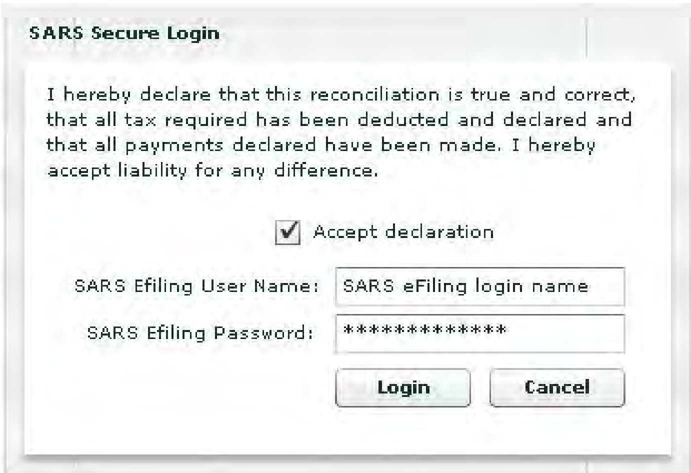


Step 9

Select the declaration and click **Submit** in the top right hand corner of the page.

Step 10

Click to accept the declaration, and enter your SARS eFiling login name and password to submit.



Step 11

A pop-up message will confirm successful submission to SARS.

4.3 Revising an EMP201

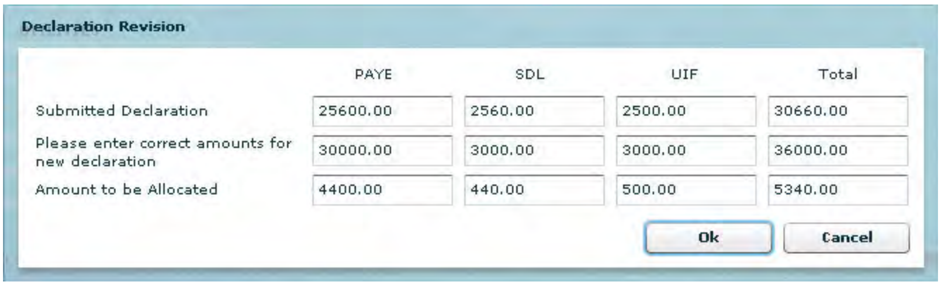
4.3.1 Scenario 1: Increasing a previous EMP201

Step 1

Follow steps **1-4** of **4.2 SUBMITTING YOUR EMP201** to select the relevant Employer and period. The declaration should be displayed to the right of the screen in the EMP201 Declaration status listing. Click **Revise.**

Step 2

Complete the Declaration Revision fields with correct amounts and click **OK.**



Step 3

The revised EMP201 will automatically be listed on the Submissions page. Follow steps **8-11 of 4.2 SUBMITTING YOUR EMP201** to submit the increased EMP201 to SARS.

Step 4

An additional payment will have to be processed. Follow the steps listed below in **4.5 PAYING YOUR MONTHLY EMP201** to make the additional payment.

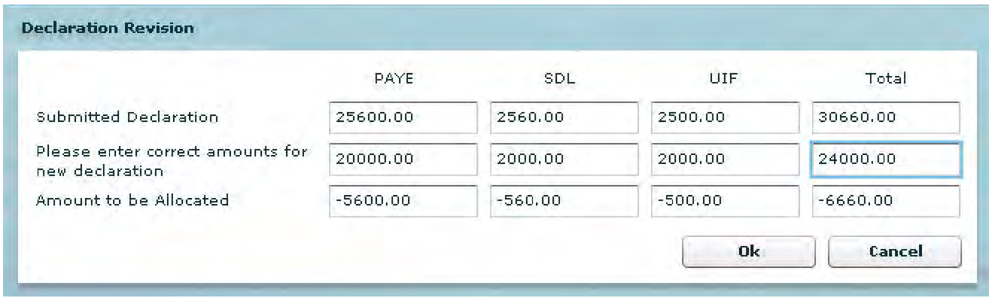
4.3.2 Scenario 2: Decreasing a previous EMP201

Step 1

Follow steps **1-4** of **4.2 SUBMITTING YOUR EMP201** to select the relevant Employer and period. The declaration will be displayed to the right of the screen in the EMP201 Declaration status listing. Click **Revise.**

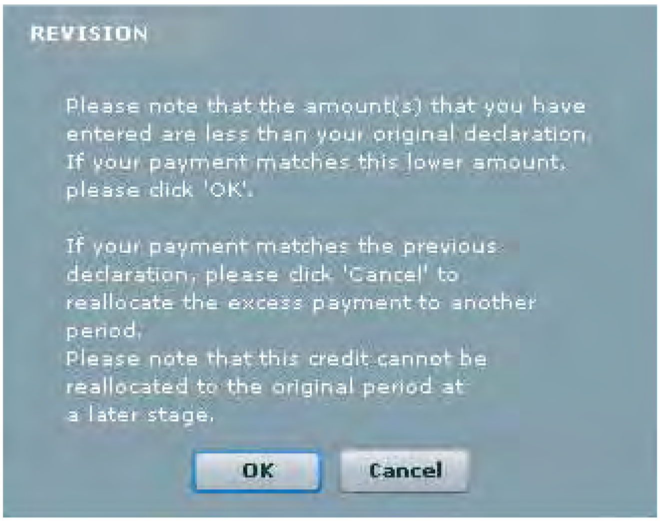
Step 2

Complete the Declaration Revision fields and click **OK.**

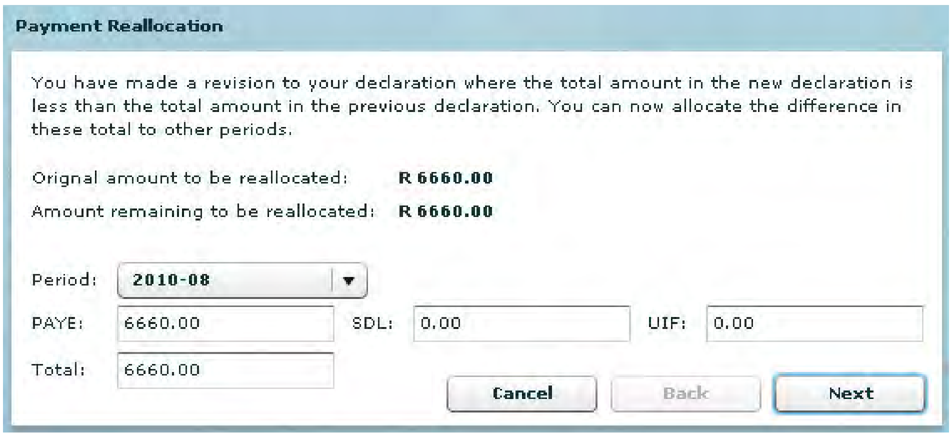


Step 3

A pop-up message will appear indicating that the amounts entered have resulted in a credit. If your payment matches the revised declaration click **OK.** If your payment matches the previous declaration, click **Cancel** to allocate the resulting credit to another period.

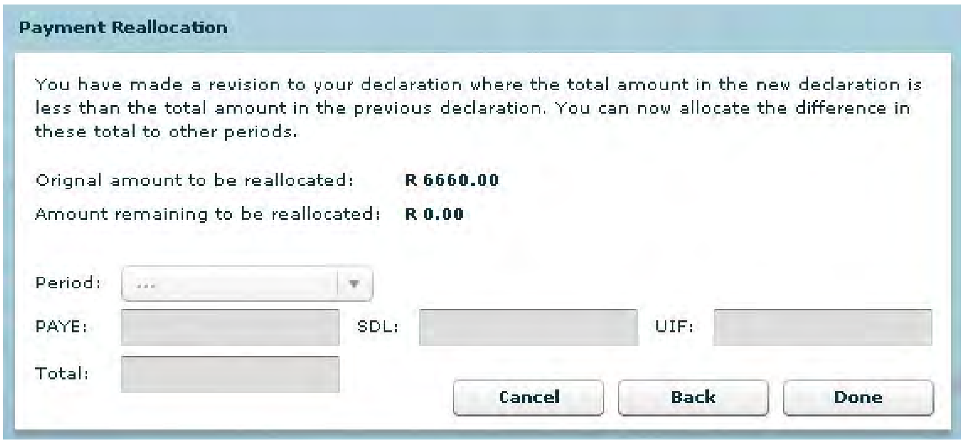


Select a period and allocate the listed credit on the Payment Reallocation message, click **Next.**



Step 5

Once the full available credit has been allocated, you will receive another pop-up message reflecting R0.00 remaining to be allocated. Click **Done.**



Step 6

The revised EMP201, as well as the credit allocated to another period, will automatically be listed on the Submissions page. Follow steps **8-11** of **4.2 SUBMITTING YOUR EMP201** to submit the decreased EMP201 to SARS.

4.3.3 Scenario 3: Incorrect period selected during original EMP201 submission

Step 1

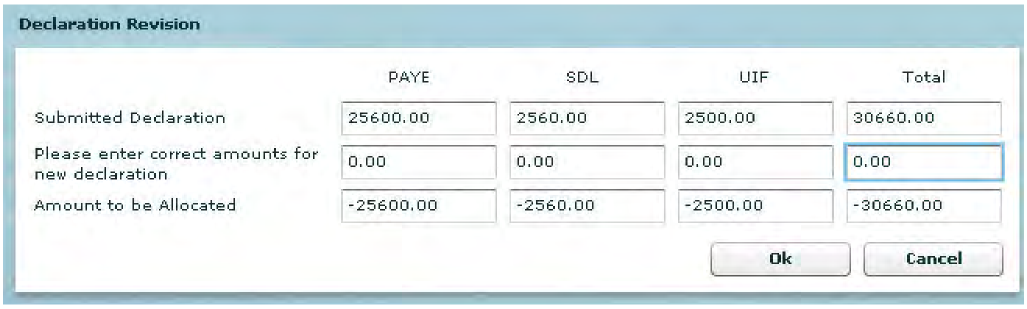
Follow steps **1-11** of **4.2 SUBMITTING YOUR EMP201 DECLARATION**, taking care to select the correct period.

Step 2

Once you have submitted the declaration for the correct period, follow steps **1-4** of **4.2 SUBMITTING YOUR EMP201** to locate the declaration submitted for the incorrect period. Click **Revise.**

Step 3

Enter zeros in the fields for PAYE, SDL and UIF and click **OK.** This will ensure that you receive a new unique PRN when the declaration is due and must be revised.

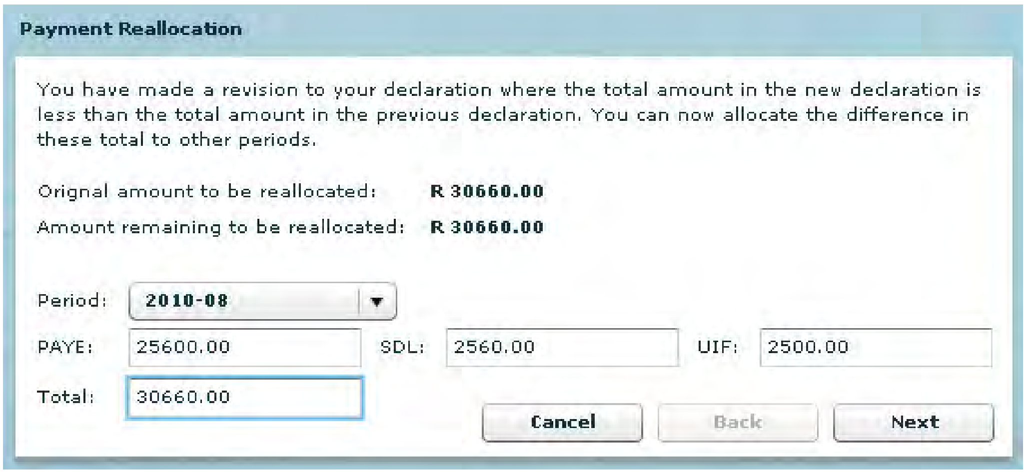


Step 4

You will see a pop-up message indicating that you should reallocate the excess payment. Click **Cancel** to reallocate the credit.

Step 5

The full amount should be listed as a credit to reallocate. Take care to select the correct period and allocate the full amount to the correct period. Click **Next.**



__Step 6__

Once the full credit available has been allocated, you will see another pop-up message reflecting R0.00 remaining to be allocated. Click **Done.**

__Step 7__

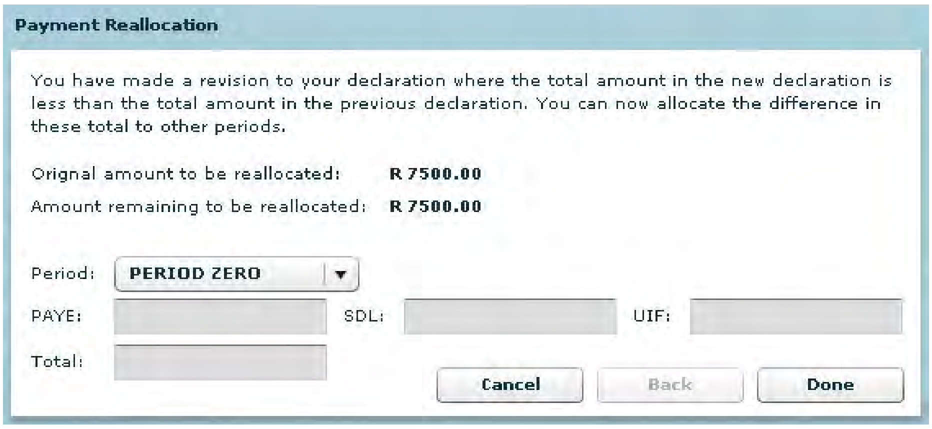
The revised declaration (for the incorrect period) and the credit allocated to the correct period will automatically be listed on the Submissions page. Follow steps **8-11** of **4.2 SUBMITTING YOUR EMP201** to submit the amended EMP201 to SARS.

4.4 Unallocated Credit

You can reallocate the credit at a later stage following the steps below.

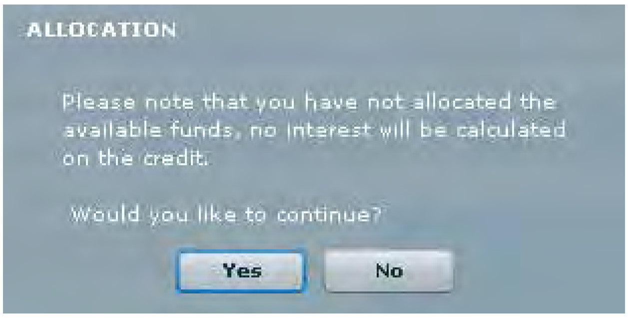
__Step 1__

In the Payment reallocation window, select Period Zero from the drop-down list next to Period.



Step 2

Click **Done**. A message will be displayed reminding you that the credit is unallocated. Click Yes if you do not want to allocate this credit.



4.5 Paying your monthly EMP201

Once you have submitted your EMP201, your declaration status on eFiling will be updated to Submitted via e@syFile Employer, and a payment will be generated for the relevant EMP201.

Please ensure that your banking details are correctly set up on eFiling before you make payment, and that the necessary access rights are allocated to your login name.

Step 1

Click **Payments** below Monthly Process in the left menu pane.

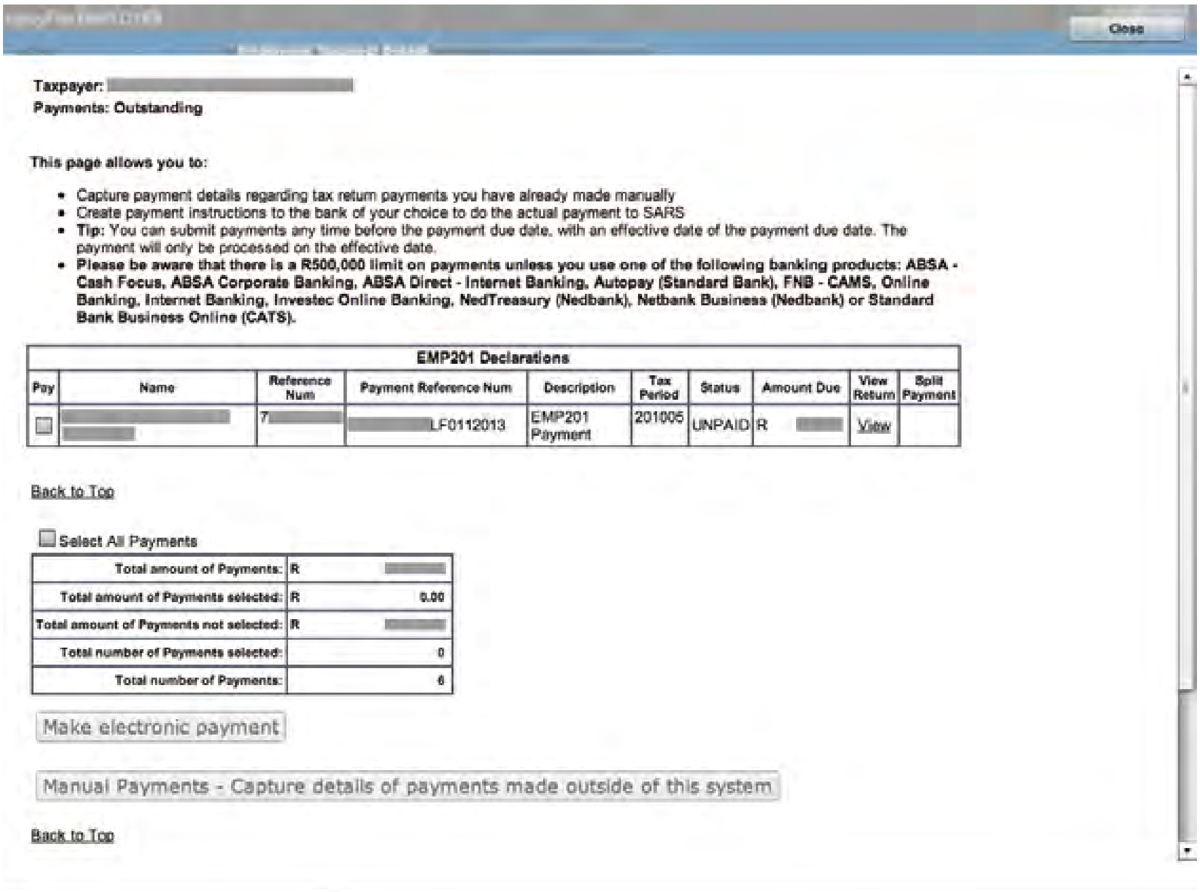
Step 2

Enter your eFiling login name and password.

Step 3

The remaining steps of the payment process are similar to the process on the SARS eFiling website:

- Select the declaration for which you want to make payment, and click **Make electronic payment.**
- Select the account from which you are making the payment, and follow the easy steps to make your payment.



Close

Taxpayer: [redacted]
Payments: Outstanding

This page allows you to:

- Capture payment details regarding tax return payments you have already made manually
- Create payment instructions to the bank of your choice to do the actual payment to SARS
- **Tip:** You can submit payments any time before the payment due date, with an effective date of the payment due date. The payment will only be processed on the effective date.
- **Please be aware that there is a R500,000 limit on payments unless you use one of the following banking products: ABSA - Cash Focus, ABSA Corporate Banking, ABSA Direct - Internet Banking, Autopay (Standard Bank), FNB - CAMS, Online Banking, Internet Banking, Investec Online Banking, NedTreasury (Nedbank), Netbank Business (Nedbank) or Standard Bank Business Online (CATS).**

EMP201 Declarations

Pay	Name	Reference Num	Payment Reference Num	Description	Tax Period	Status	Amount Due	View Return	Split Payment
☐	[redacted]	7[redacted]	[redacted]LF0112013	EMP201 Payment	201005	UNPAID	R [redacted]	View	

Back to Top

☐ Select All Payments

Total amount of Payments:	R [redacted]
Total amount of Payments selected:	R 0.00
Total amount of Payments not selected:	R [redacted]
Total number of Payments selected:	0
Total number of Payments:	6

Make electronic payment

Manual Payments - Capture details of payments made outside of this system

Back to Top

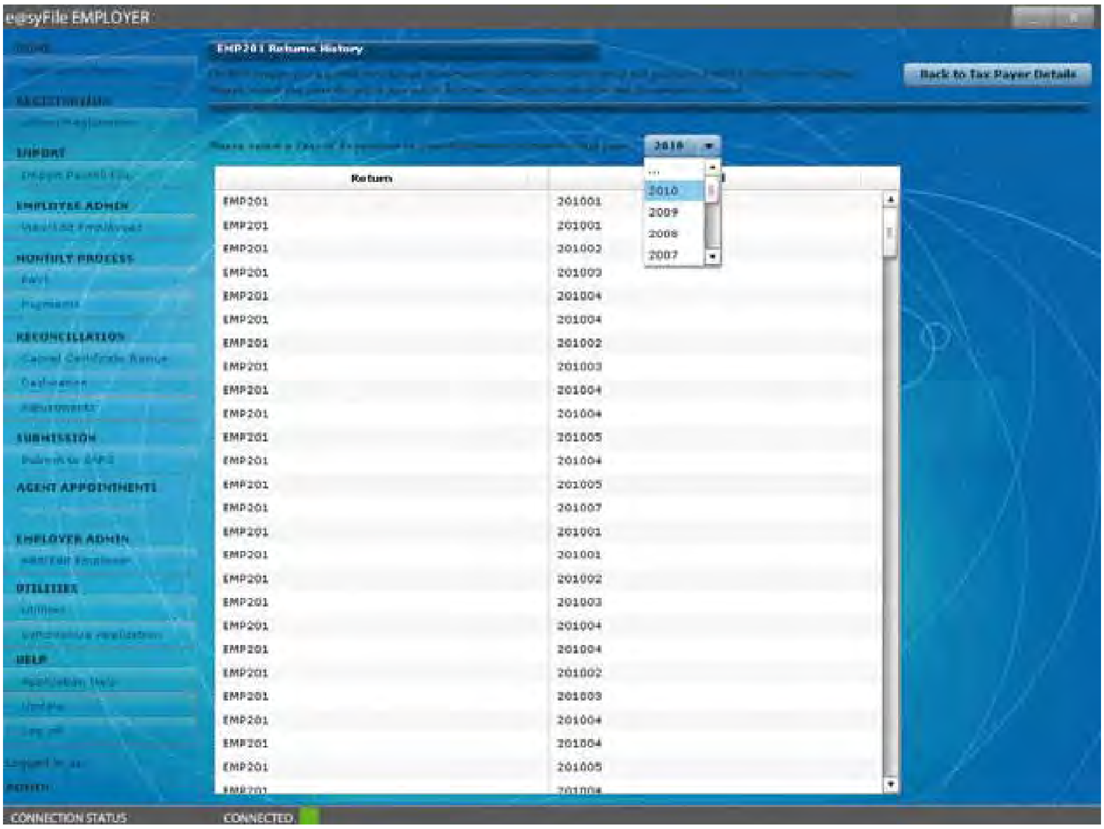
4.6 Declaration history

All declarations submitted electronically are available to view under the PAYE tab, including any corrections made to submitted declarations. To access a specific EMP201:

Step 1
Click **PAYE** in the left menu pane to open a page listing all employers registered for EMP201 on your profile.

Step 2
Select the relevant employer or use the search function to locate a specific employer, and click **View.**

Step 3
Click **Returns History** and select the year of assessment from the drop-down list.



Step 4

To open a specific declaration, simply double-click on the declaration to view it as a PDF.

Step 5

Click **Back to Tax Payer Details** to the top right of the screen to return to the Employer menu.

4.7 Status dashboard

Declarations submitted using e@syFile™ Employer are listed on the Status Dashboard.

Step 1

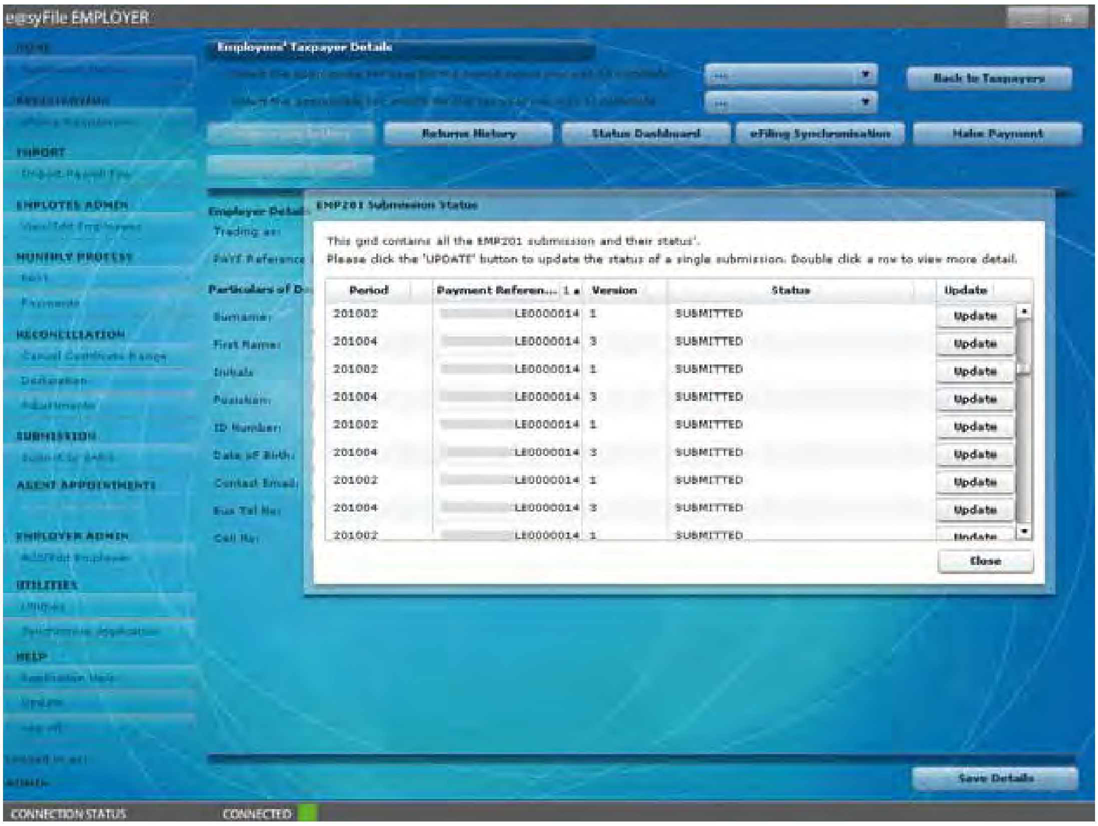
Click **PAYE** in the left menu pane to open a page listing all employers registered for EMP201 on your profile.

Step 2

Select the relevant employer or use the search function to locate a specific employer, and click **View.**

Step 3

Click **Status dashboard** to view a list of all declarations submitted using e@syFile™ Employer.



To verify the status of a specific declaration, double-click the Update button next to the relevant entry on the list. The status for that declaration will be retrieved from the SARS database and displayed in a message block. If the declaration was submitted successfully, the status displayed should read Accepted. Click **Close** to exit.

4.8 Making Payment

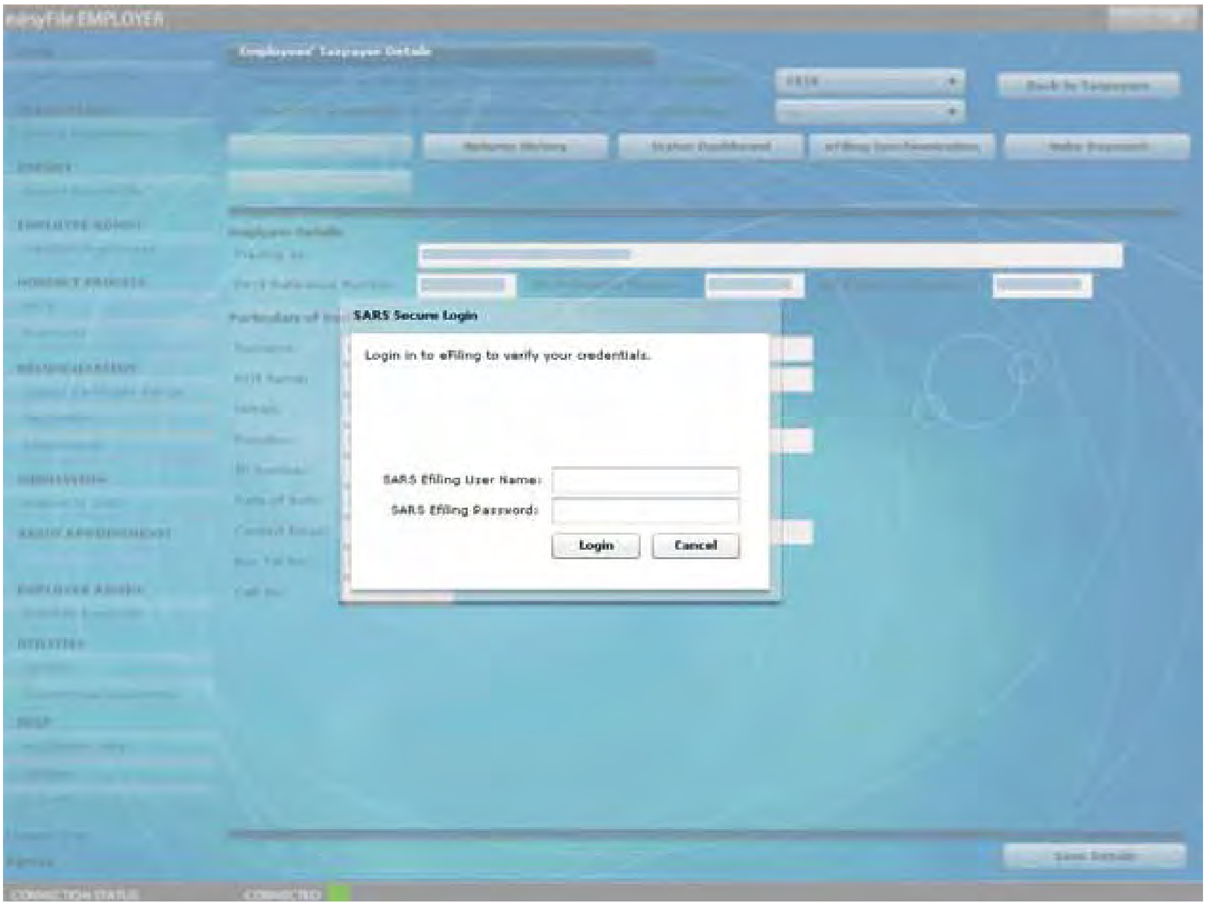
This menu option will divert you to the same payment link as the option in the left menu pane.

Step 1

Click **Make Payment** to view all outstanding payments for EMP201 on your profile.

Step 2

See **4.5 PAYING YOUR MONTHLY EMP201** for more information on sending a payment instruction to SARS.

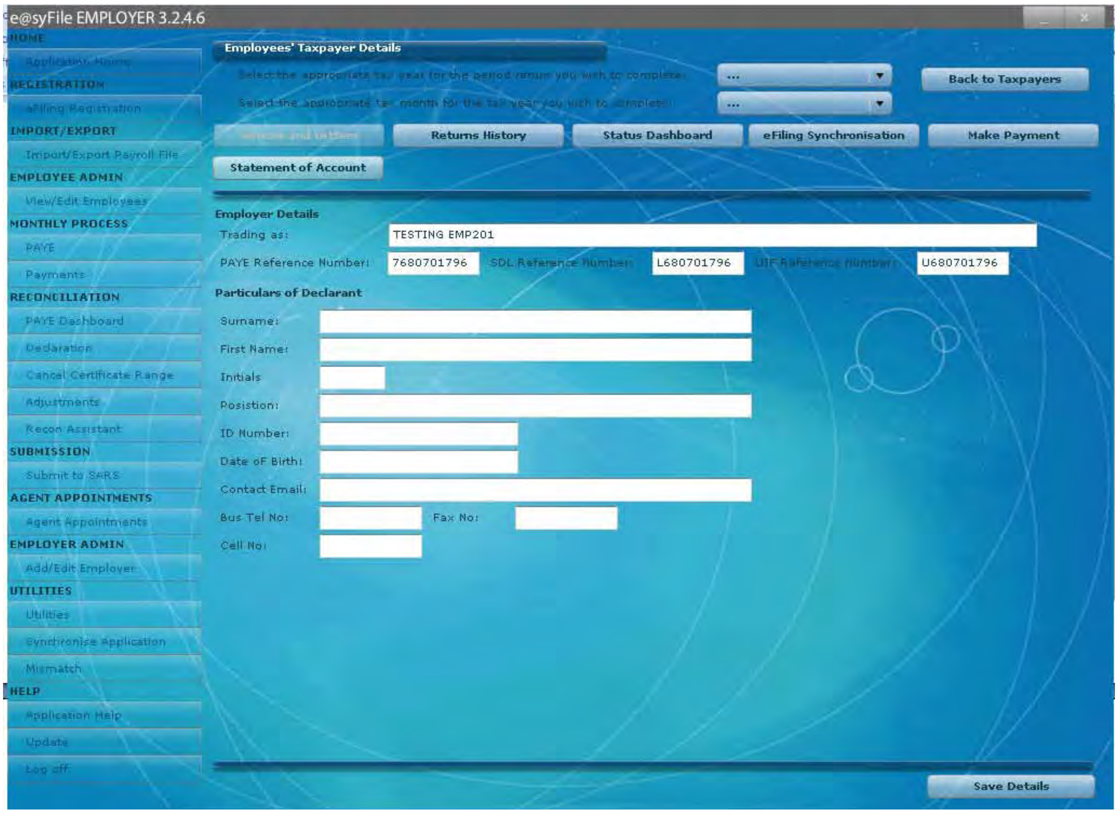


4.9 Statement of Account

In order to use the Statement of Account request function, you must synchronise your e@syFile™ Employer information with your SARS eFiling website profile. Once your SARS eFiling profile is setup, and the relevant EMP201 reference number activated, click **Synchronise Application** (for detailed instructions refer to **section 6 – eFiling synchronisation**).

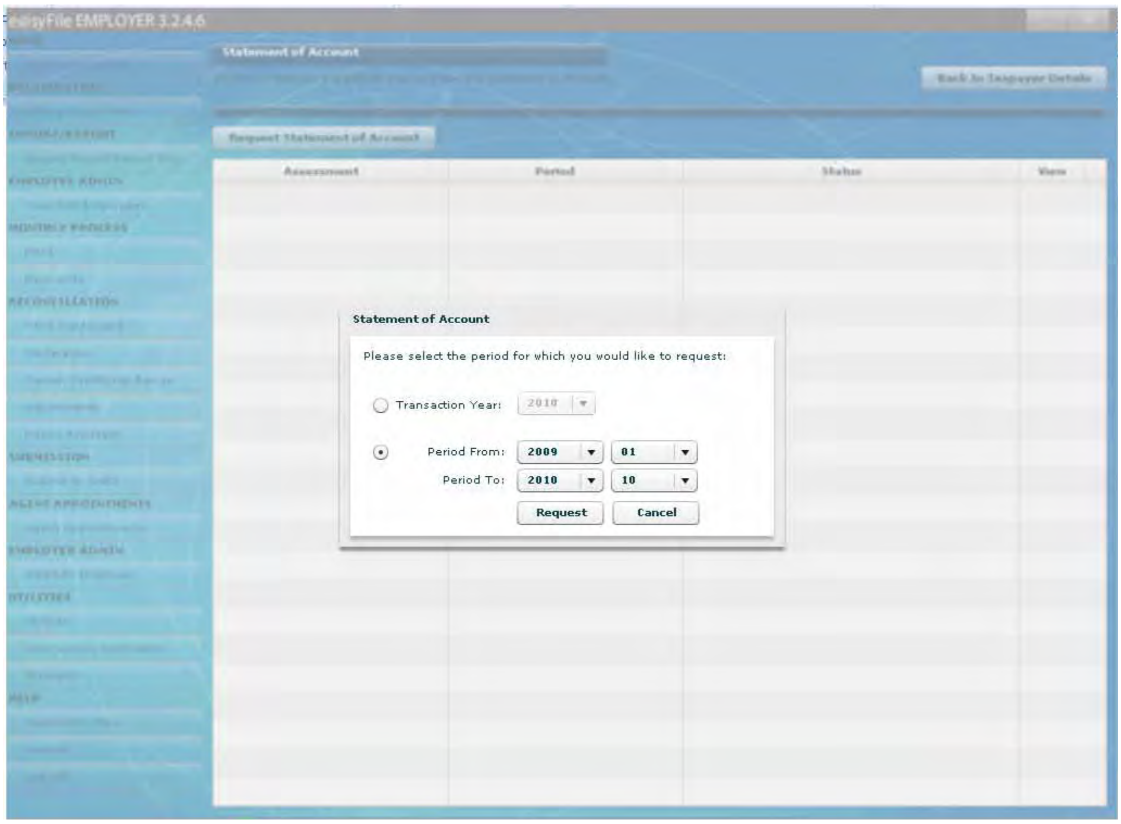
Step 1
Click **PAYE** in the left menu pane.

Step 2:
Click **Statement of Account.**



Step 3:

Indicate the tax period for which you wish to request an EMPSA. You can either select an Employer Reconciliation Declaration (EMP501) transaction year (March to February), or a shorter period within a specific transaction year.



Step 4:
Enter your SARS eFiling login name and password to finalise your request. The requested EMPSA will be available within 48 hours of your request. To retrieve your EMPSA, synchronise your application again by clicking **Synchronise Application** in the left menu pane, **refer to section 6 – eFILING SYNCHRONISATION.**

5. Income Tax Registration of employees

Introduction

Income Tax reference numbers are mandatory for registered employees when completing the Employer PAYE Reconciliation (interim and annual). If an employee is not registered and hence does not have an Income Tax reference number, this field must be left blank. SARS will automatically register the employee when processing the reconciliation submission.

The Income Tax Registration (ITREG) function has been added to e@syFile™ Employer to assist employers to obtain Income Tax reference numbers for Individuals employed, namely:

- Individual ITREG – where an employer can apply to register employees individually.
- Bundled ITREG – where an employer can register multiple employees at a time that were not part of the employer's previous PAYE Reconciliation submission.
- Bulk ITREG - where SARS registers employees using the PAYE Reconciliation submissions provided by employers.

The ITREG functions enable you to register employees for Income Tax.

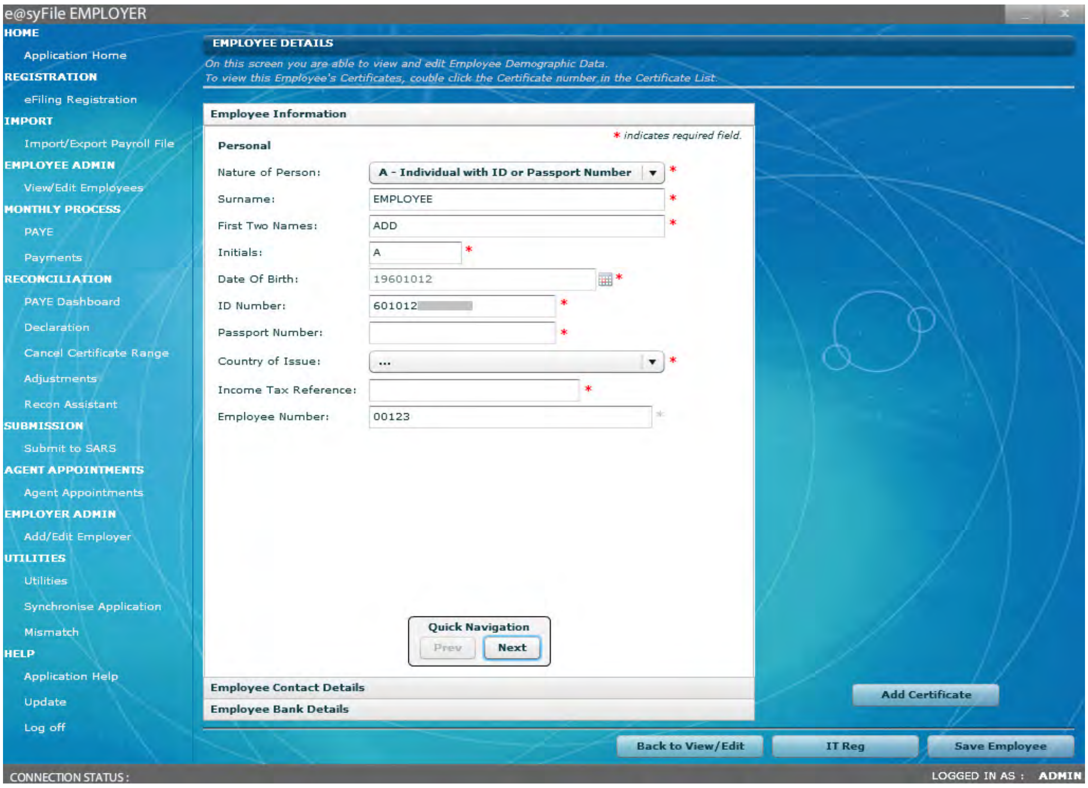
Note: You must be connected to the internet to use any of these options.

5.1 Individual Income Tax Registration

This function enables an employer to apply to register employees individually.

Step 1
You have to create an employee on e@syFile™ Employer before you will be able to use the Income Tax registration function.
Follow steps **1-4** of **3.3 CREATE EMPLOYEE** to create an employee.

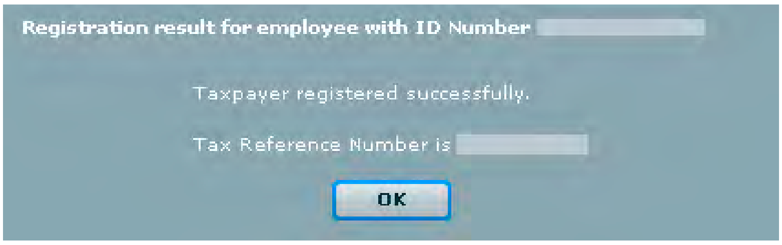
Step 2
Click **IT Reg** to the bottom right of the EMPLOYEE DETAILS screen.



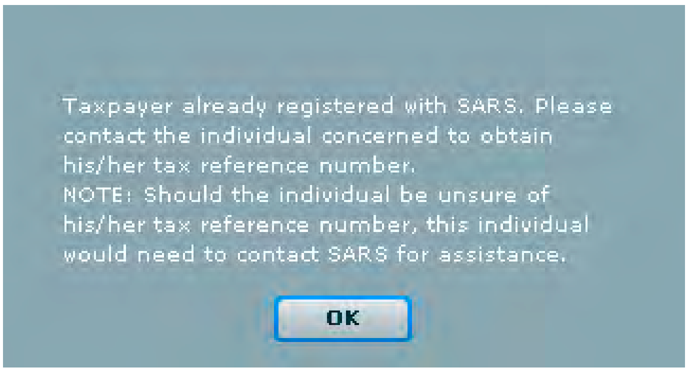
Step 3

You will receive electronic feedback from SARS verifying the status of the Income Tax registration application:

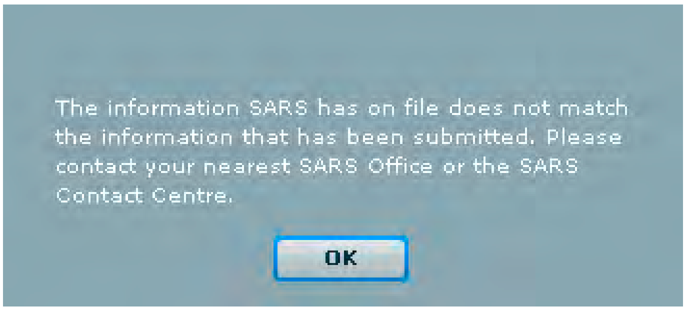
Registered (new Income Tax reference number provided): If the Income Tax registration is successful, you will receive a pop-up message indicating the employee's Income Tax reference number. The Income Tax Reference field on your Employee Details screen should also be populated.



Existing Taxpayer (employer to obtain Income Tax reference number from the individual): If an Income Tax reference number exists for the relevant employee, you will receive a similar notification in a pop-up message. However the Income Tax reference number will not be provided must be obtained from the employee.



Unable to Register–Employee must contact SARS (i.e. multiple registrations found): If the Income Tax registration request is unsuccessful, the relevant employee will be requested to contact SARS for further assistance.



Insufficient Information (i.e. invalid postal address, incomplete address details)/Non-individual: Where the employee details provided could not be verified, the request will not be processed.

Step 4
During peak times, expected results may be delayed. A pop-up message will appear for confirmation of a successful submission. These results may be retrieved by selecting Synchronise Application within 24 hours after submission. The synchronisation process is explained in **section 6 – EFILING SYNCHRONISATION** of this guide.

5.2 Bulk Income Tax Registration

Bulk ITREG will now be performed automatically, twice a year, during the annual and interim PAYE reconciliation periods. Where an employer submits the interim or annual EMP501 a bulk registration process for employees, who are not registered for Income Tax, will be performed. This means employers will now be able to obtain Income Tax reference numbers for those employees that SARS could successfully register using the recent PAYE reconciliation submissions. To obtain the feedback received from SARS, concerning the registration of employees, refer to section 6 – EFILING SYNCHRONISATION.

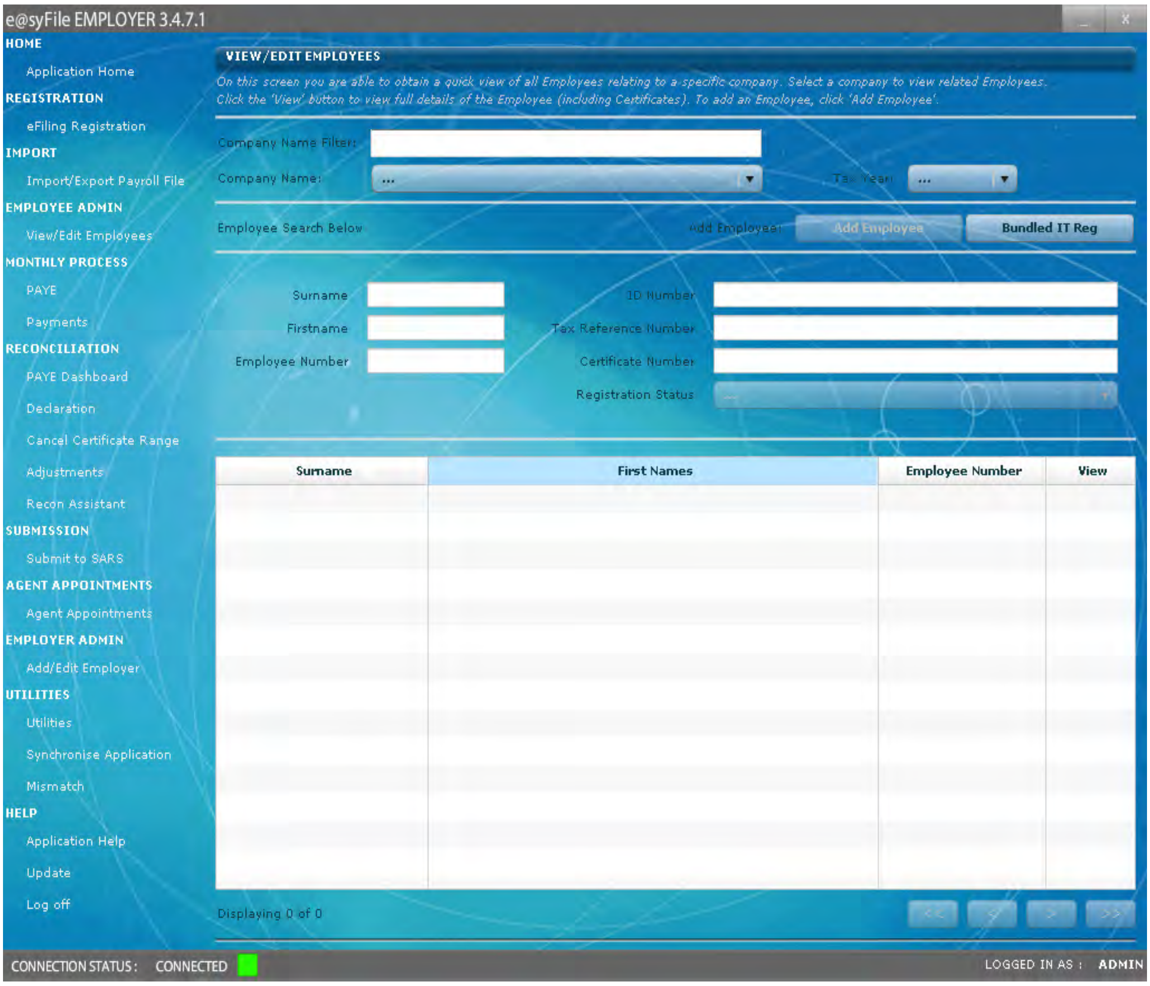
5.3 Bundled Income Tax Registration

This function enables employers to register a maximum of 100 new employees in one application that were not part of the employer's previous PAYE Reconciliation submission. A maximum of 1 000 request may be submitted to SARS within a month.

The details of the employees to be registered can be captured directly on e@syFileTM Employer or the employee records can be imported from the payroll application using a CSV file.

Any employee, for whom certificates were included, in the previously submitted reconciliation may not be included in Bundled ITREG application again. Income Tax reference numbers for these individuals will automatically be generated as part of the Bulk ITREG done by SARS using the reconciliation submission data, and can be retrieved through the synchronisation process when available. The synchronisation process is explained in section 5.4 of this guide.

Step 1
Click on **VIEW/EDIT EMPLOYEES**
Select "Company Name" and "Tax Year" from the drop-down menus.



Step 2

You have to create an employee account on e@syFile™ for employees, employed from 1 March – 31 August.

Follow steps **1-4** of **3.3 CREATE EMPLOYEE** to create an employee.
Alternatively, prepare your payroll import file and import these records to automatically create the new employee records.

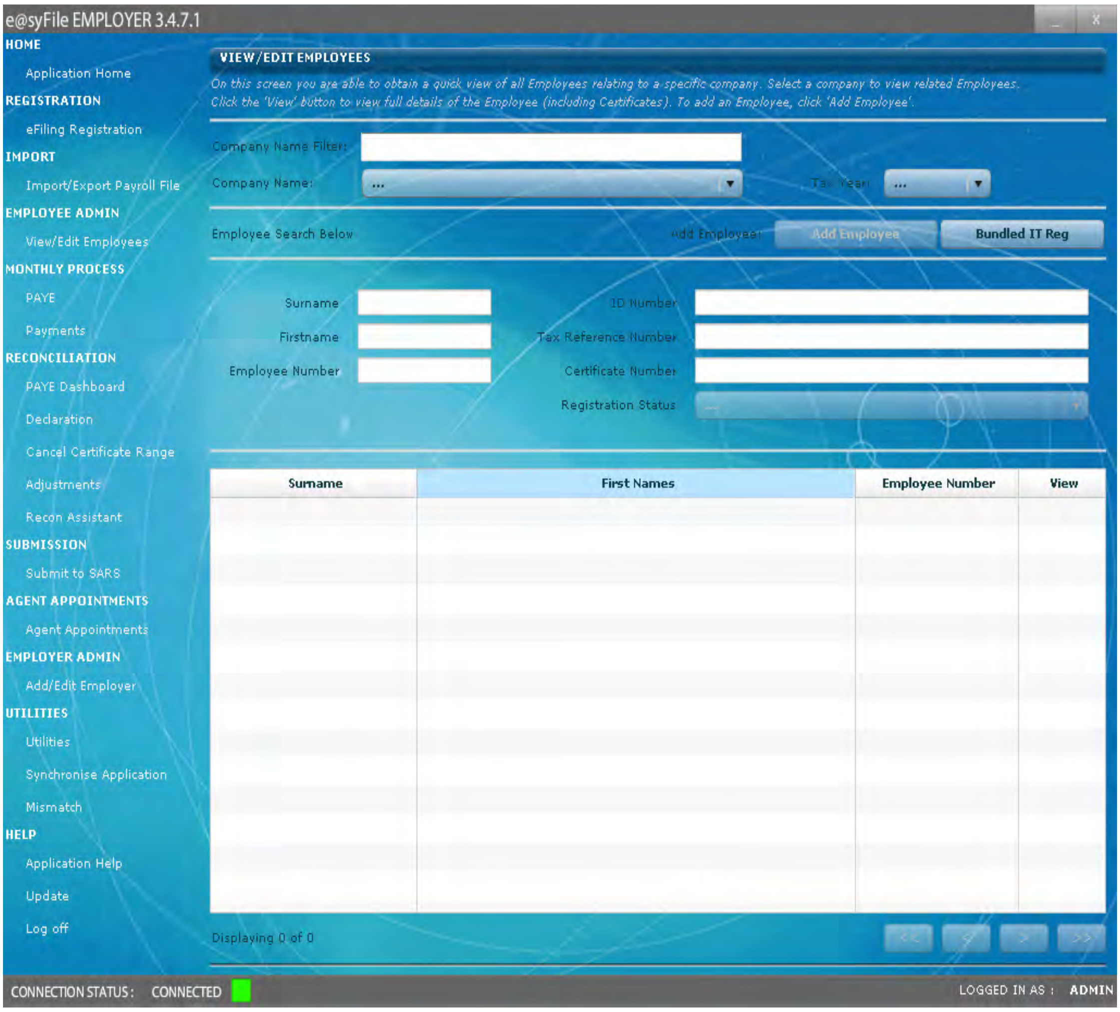
Note: An ITREG import file can also be generated in your payroll software, containing only employee demographics without certificate details. Business Requirement Specifications (BRS) for these files are available in the latest BRS PAYE Employer Reconciliation - ITREG CSV file structure document available on the SARS website www.sars.gov.za, or contact your payroll software provider for further assistance.

*The above mentioned option will be useful for larger companies, as up to a thousand new employee records can be imported on a monthly basis for Bundled ITREG applications to prepare for future reconciliation submissions.

Step 3

Once the new employee records have been created or imported, click on **"Bundled ITREG"** to display the Income Tax reference number status for each employee.

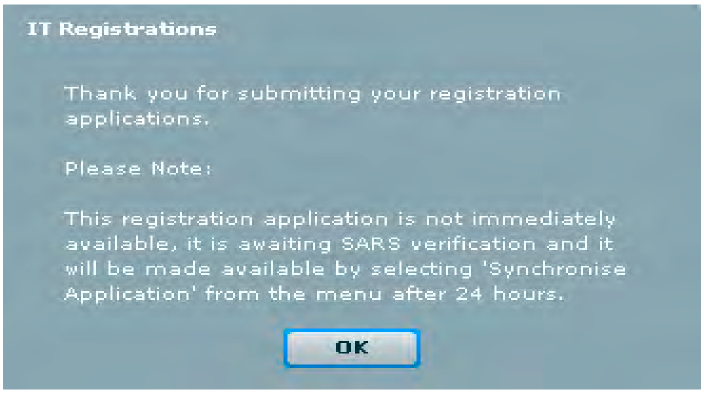
Select the employee records you wish to include in your Bundled ITREG application and click **"Register"**. The application will be sent to SARS.



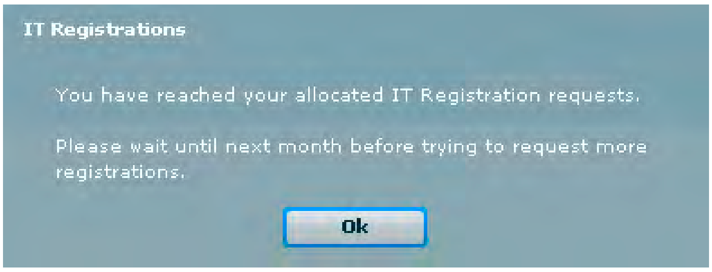
Remember: Only new employees can be selected and included in Bundled ITREG application.

Enter your eFiling login name, password and select **"Login".**

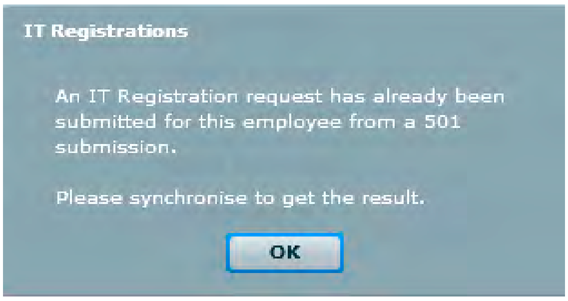
Results from Bundled ITREG application should be available via the synchronisation process in e@syFile™ Employer within 24 hours, refer to **SECTION 6 OF THIS GUIDE.**



Please note: When you have exceeded the allowed limit of 1 000 Bundled ITREG applications, The following message will occur



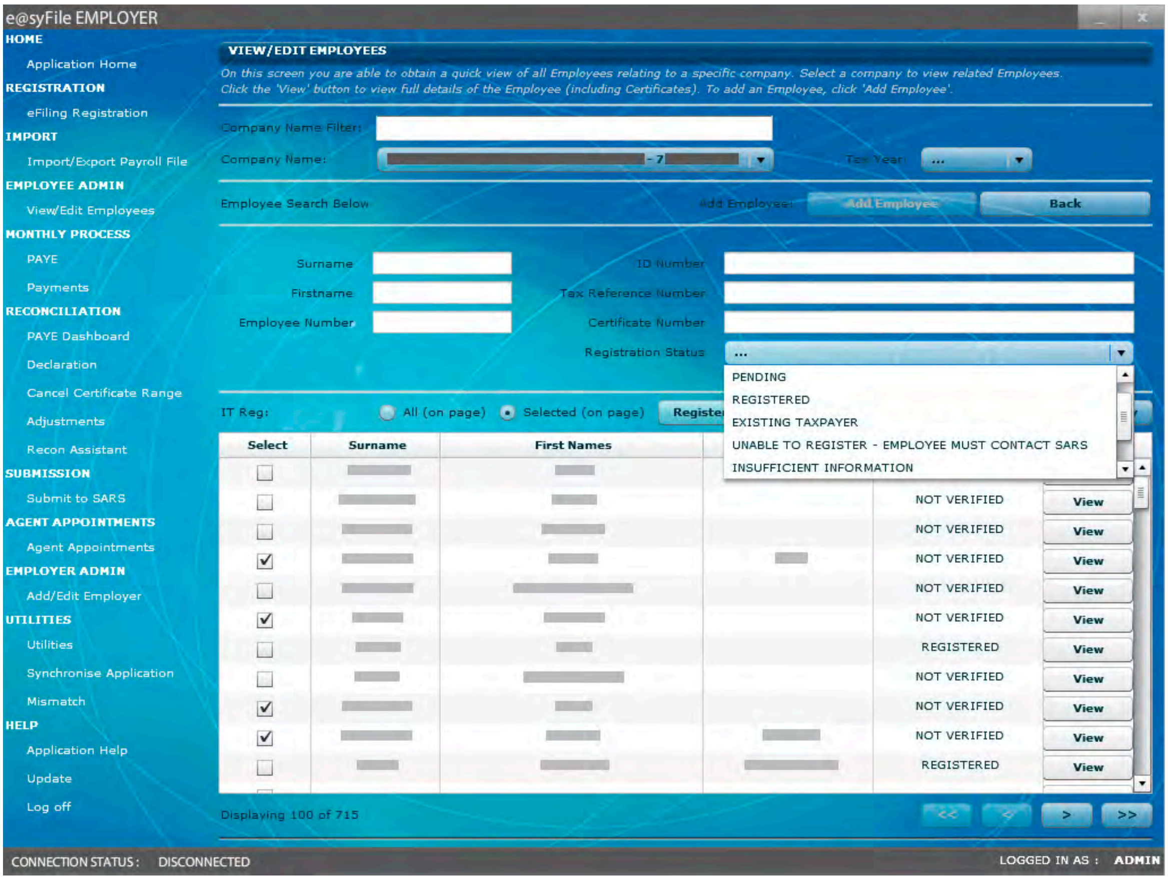
Should the following error message occur:



You are required to complete the eFiling synchronisation (refer to **section 6**) to retrieve the Bulk ITREG results, prior to submitting the Bundled ITREG application.

Step 4

Additional options are available to filter or sort employee records according to Income Tax reference number status.
Select from the drop-down list the "Registration Status" to view all the applicable employee records.
Complete step 3 above, to request the Bundled ITREG application to be submitted to SARS.



Step 5

Clicking on **"View Summary"** will provide sub-totals for all applicable Income Tax reference number statuses, for employees who do not have an Income Tax reference number.

6. eFiling Synchronisation

The latest enhancements to the eFiling synchronisation function include the ability to synchronise the following:

- eFiling profile and Employer information: This will synchronise all employer information linked to the SARS eFiling profile. This information includes employer demographic information, EMP201 declaration details and which Employer PAYE reference numbers can be accessed on the Status dashboard and Reconciliation Assistant. The EMP201 must be registered and active on eFiling. Employers must have the necessary access rights to the relevant EMP201 numbers on the eFiling profile.
- Letters and Correspondence (including IT88 notices): ITA88 correspondence, Employer Statement of Account (EMPSA) and other letters.
- Taxpayer Income Tax Registrations: All results from the ITREG options: Individual, Bundle and Bulk. Bulk and Bundle ITREG results are retrieved through synchronisation. Individual ITREG results are usually available immediately; however during peak times results may be delayed and can then be retrieved through the synchronisation process within 24 hours.
- All: Where all information is required to be synchronised, e.g. employer information, letters and correspondence and result from ITREG.

Please note: Use the "All" or "eFiling profile and Employer information" option when using the eFiling login name for the first time, or when switching between eFiling login names.

The eFiling login name must be used to synchronise with e@syFile™ Employer data.

Before attempting to retrieve the electronic correspondence or start the synchronisation process it is important to take the following into account:

- The eFiling login name used to synchronise must be enabled for the SARS Registration functionality on eFiling (Admin roles assigned to the login names).
- Where multiple PAYE numbers are registered on one eFiling profile, it is important to ensure that all the final reconciliations for these PAYE numbers were submitted using the same e@syFile™ Employer database used for synchronisation. This will ensure that the contents of the Income Tax letters can be distributed correctly to the relevant employees, using the most recently submitted certificate number(s) linked to the employee record.
- If the Bundled ITREG applications were submitted, these employee records must also be included on the e@syFile™ Employer database when synchronising.

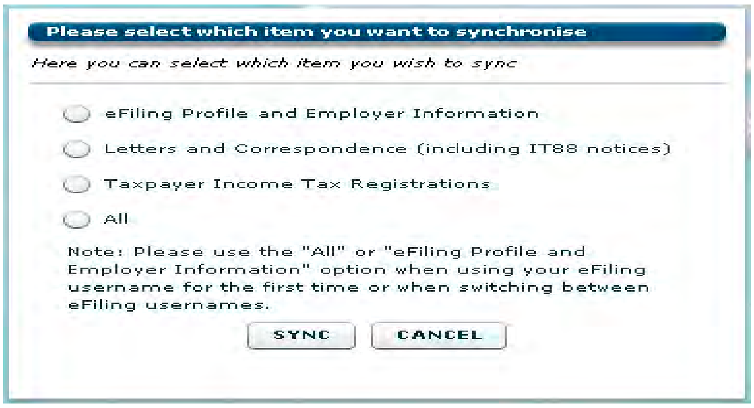
6. 1 eFiling profile and employer information, Letter and Correspondence (including IT88 notices) and All

Step 1

Click **SYNCHRONISE APPLICATION** on the left hand menu under **UTILITIES.**

Select which items must be synchronised:

- eFiling profile and Employer information
- Letter and Correspondence (including IT88 notices)
- All

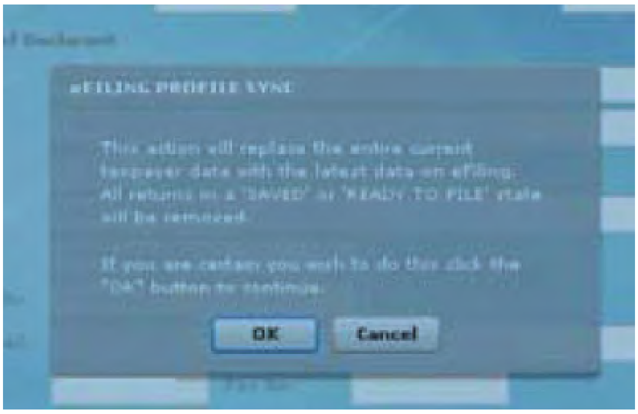


Click **SYNC** for the synchronisation process to start.

Step 2

Enter your eFiling login name and password, and click LOGIN.

A pop-up message will be displayed confirming the synchronisation has been completed.



Click **OK.**

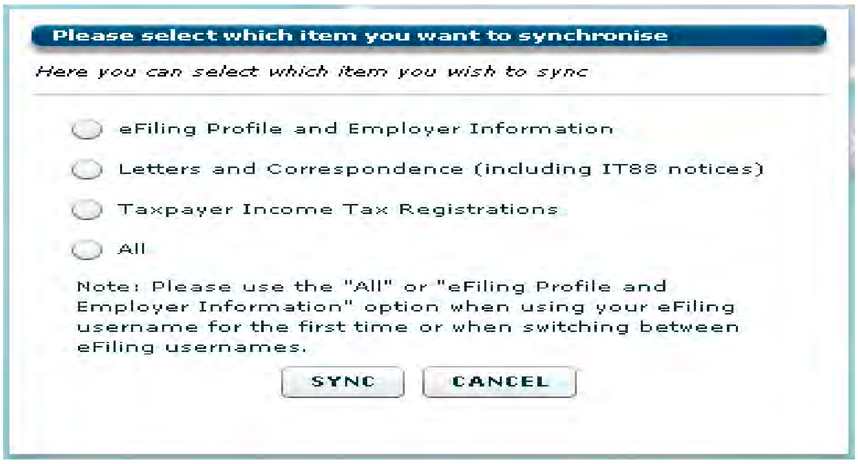
Note: Letters and Correspondence (including IT88 notices) will be listed in the Inbox. Simply double-click on the entry to open.

6.2 Taxpayer Income Tax Registrations

Step 1

Click **SYNCHRONISE APPLICATION** on the left hand menu under **UTILITIES.**

Select Taxpayer Income Tax Registrations:



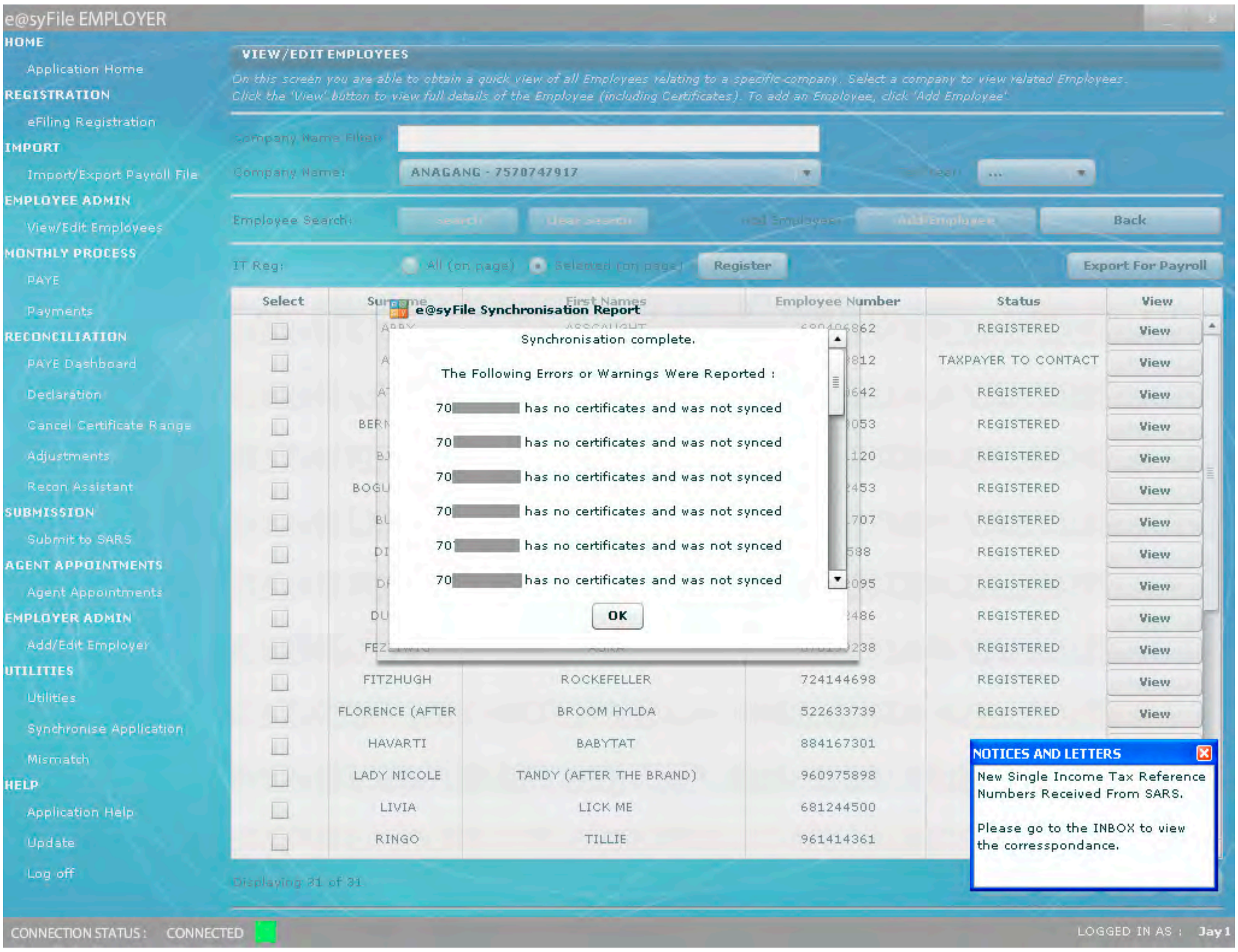
Click **SYNC** for the synchronisation process to start.

Step 2

Enter your eFiling login name and password, and click **LOGIN.**

__Step 3:__

A summary of synchronisation results will be displayed once the process has been completed.



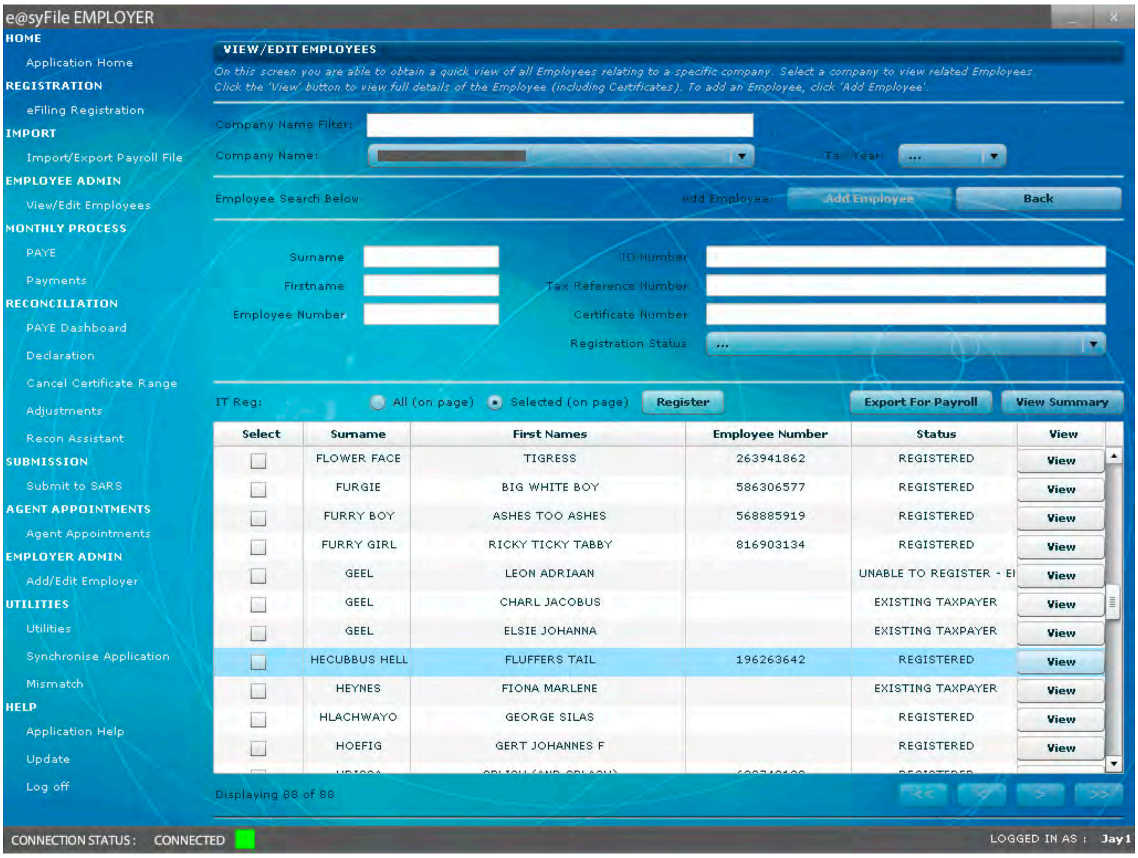
Synchronisation attempts to retrieve Bulk ITREG results without the certificate data will fail, resulting in an error message. The database used for the reconciliation submission must be restored or import the certificate data prior to attempting to synchronise again.

Step 4:

Synchronisation results will update the Income Tax reference number status displayed in the Status column on the VIEW/EDIT EMPLOYEES page, when Bundle ITREG is selected.

One of the following statuses will be displayed for each employee record:

- Registered (new number provided)
- Existing Taxpayer (employer to obtain number from individual)
- Unable to Register–Employee must contact SARS (i.e. multiple registration found)
- Insufficient Information (i.e. invalid postal address, incomplete address details)
- Non-Individual (i.e. ID number supplied belongs to a TRUST)
- Not verified - The employer is required to verify that the employee's information has been captured correctly [i.e. Invalid or incorrect information provided and SARS is unable to verify the registration status of the employee. (E.g. address provided with an invalid postal code)].

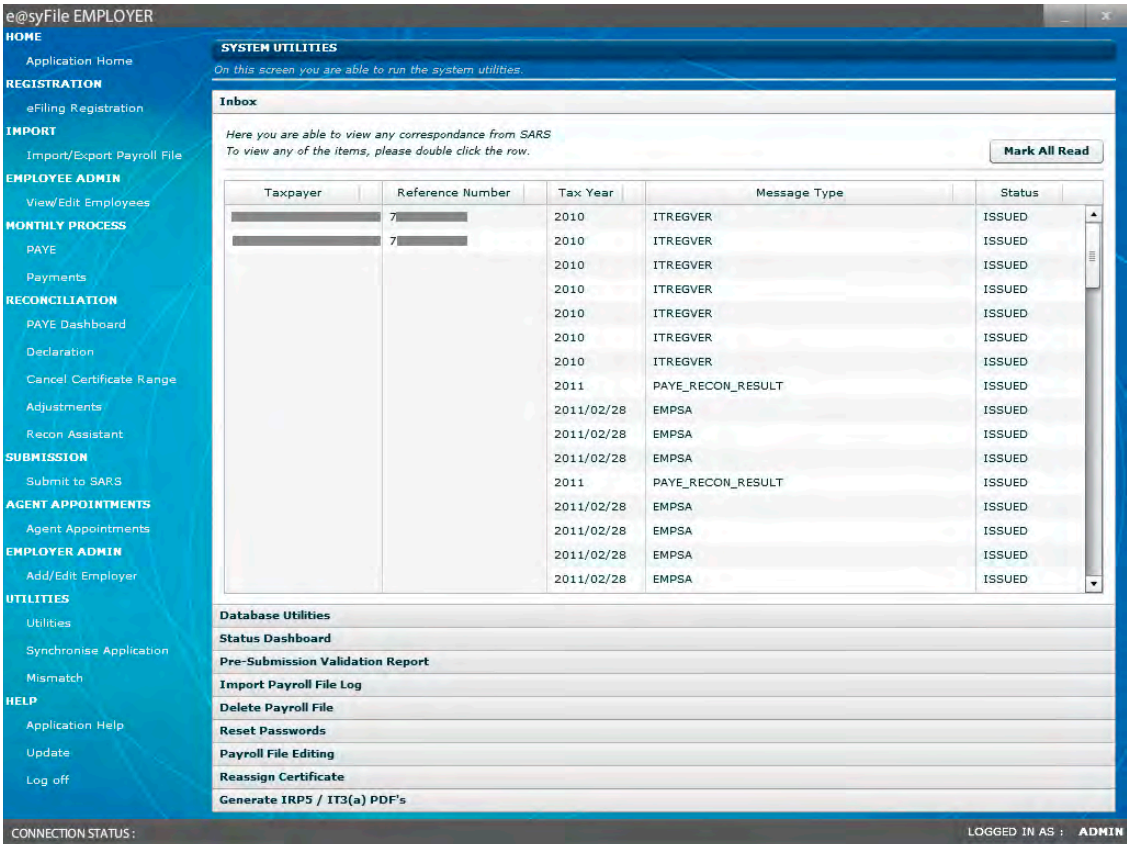


Income Tax reference numbers retrieved will automatically be populated in the INCOME TAX REFERENCE field on the relevant employee record.

Step5:

To view the letter contents or ITREG results retrieved during synchronisation, click **UTILITIES** on the left hand menu pane.

Click **INBOX**, to view a list of available correspondence. The Income Tax reference number letters will be listed.

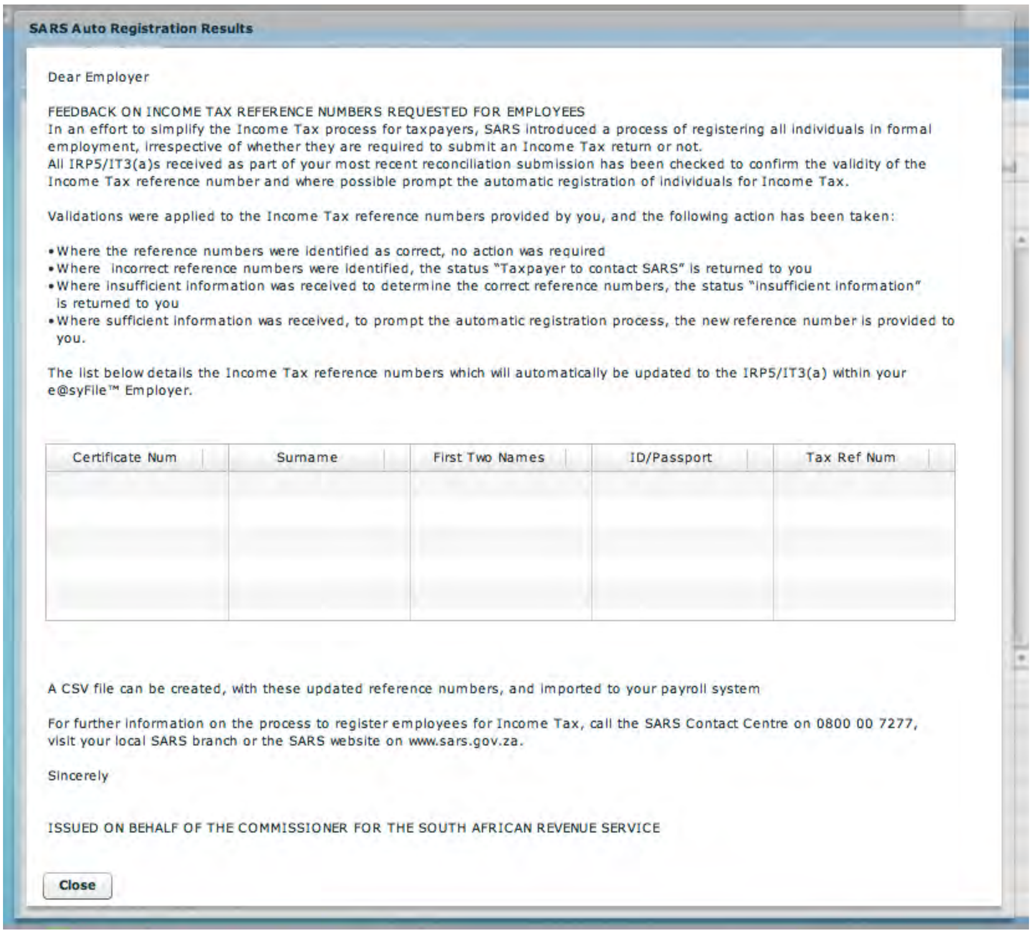


To view the content for a specific PAYE number or Individual, simply double-click on the line item to open the relevant letter.

Income Tax reference number details contained in the letter will be displayed in table format, reflecting the following information per employee:

- Certificate Number
- Surname
- First two names
- ID/Passport number
- Tax reference number

Note: The letter will display the first 50 results and additional results can be viewed using "View/edit employees" and/or export function, please refer below.



SARS Auto Registration Results

Dear Employer

FEEDBACK ON INCOME TAX REFERENCE NUMBERS REQUESTED FOR EMPLOYEES
In an effort to simplify the Income Tax process for taxpayers, SARS introduced a process of registering all individuals in formal employment, irrespective of whether they are required to submit an Income Tax return or not.
All IRP5/IT3(a)s received as part of your most recent reconciliation submission has been checked to confirm the validity of the Income Tax reference number and where possible prompt the automatic registration of individuals for Income Tax.

Validations were applied to the Income Tax reference numbers provided by you, and the following action has been taken:

- Where the reference numbers were identified as correct, no action was required
- Where incorrect reference numbers were identified, the status "Taxpayer to contact SARS" is returned to you
- Where insufficient information was received to determine the correct reference numbers, the status "insufficient information" is returned to you
- Where sufficient information was received, to prompt the automatic registration process, the new reference number is provided to you.

The list below details the Income Tax reference numbers which will automatically be updated to the IRP5/IT3(a) within your e@syFile™ Employer.

Certificate Num	Surname	First Two Names	ID/Passport	Tax Ref Num

A CSV file can be created, with these updated reference numbers, and imported to your payroll system

For further information on the process to register employees for Income Tax, call the SARS Contact Centre on 0800 00 7277, visit your local SARS branch or the SARS website on www.sars.gov.za.

Sincerely

ISSUED ON BEHALF OF THE COMMISSIONER FOR THE SOUTH AFRICAN REVENUE SERVICE

Close

Note: This table is for illustration purposes only.

Step 6

The new Income Tax reference numbers can be exported to a CSV file, which can then be imported to your payroll software. This imported file will update your employee records with new Income Tax reference numbers.

Note: The function within e@syFile™ Employer has been enhanced to include Individual and Bundle ITREG results in the export file and not only the Bulk ITREG results retrieved with the synchronisation process.

The CSV payroll file can be export from:

- IMPORT/EXPORT PAYROLL FILE page (which will include only the Bulk ITREG results)
- VIEW/EDIT EMPLOYEES page (which will include all the ITREG results)

<u>To generate CSV payroll file containing only the Bulk ITREG results:</u>

Click **IMPORT/EXPORT PAYROLL FILE** on the left hand menu pane

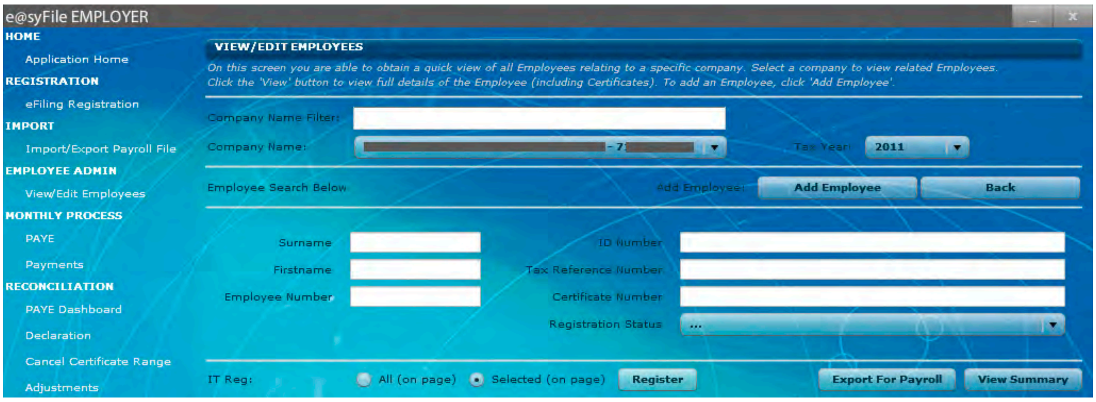
Click **EXPORT PAYROLL FILE**

<u>To generate CSV payroll file including all ITREG results:</u>

Click **VIEW/EDIT EMPLOYEES**

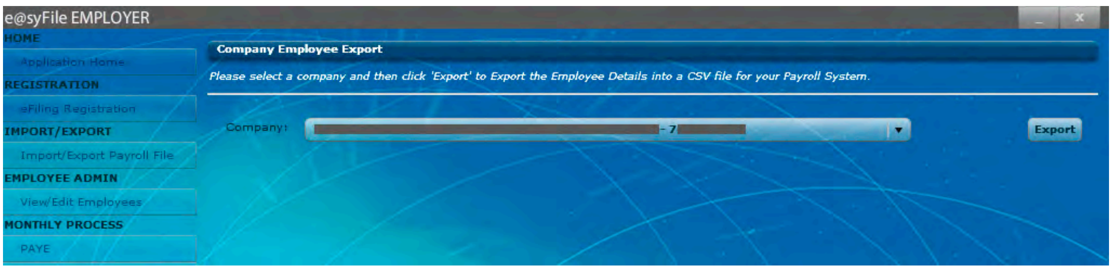
Select COMPANY NAME and TAX YEAR

Click **EXPORT FOR PAYROLL.**



From the drop-down list select the company or PAYE number

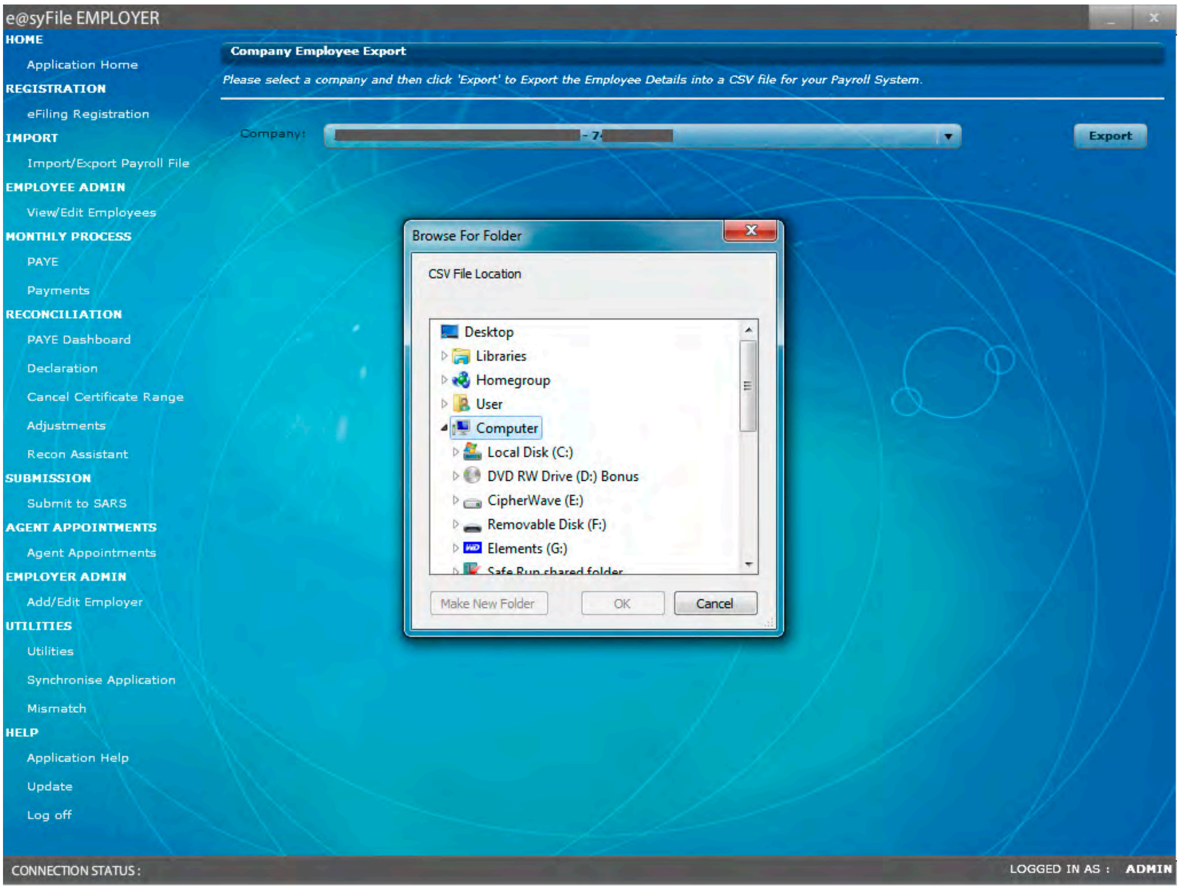
Click **EXPORT.**



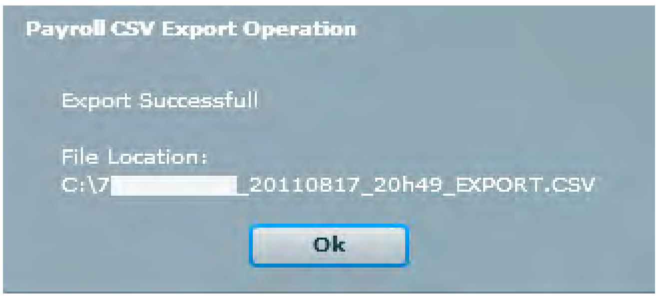
Step 7

Select the folder where the CSV export file will be generated and saved, click **OK.**

Note: Ensure a local drive (e.g. C:/) is selected and not a network folder.



A pop-up message will be displayed, once the export file has been created successfully. This file can be imported into your payroll software to update the Income Tax reference number for employees.



e@syFile™ Employer

User Guide

At Your Service

www.sars.gov.za