

FREQUENTLY ASKED QUESTIONS

COMPLETION AND SUBMISSION OF EMP201 VIA e@syFile™ EMPLOYER

1 PURPOSE

- The purpose of these FAQs is to assist easyFile™ employers to understand the completion and submission of EMP201 via the e@syFile™ Employer application.

2 SCOPE

- The target audience is computerised employers who have registered for eFiling, have access to a personal computer and use the software application provided by SARS to Complete and submit the EMP201 via e@syFile™ Employer.

3 REFERENCES

3.1 LEGISLATION

TYPE OF REFERENCE	REFERENCE
Legislation and Administered by SARS Rules	Fourth Schedule to the Income Tax Act No. 58 of 1962: Section 65, 66(7A), 89bis(2), 89ter, Paragraphs 2, 12, 13, 14 and 30, Income tax Act No. 58 of 1962: Section 69(1)(a) and 89sex Skills Development Levies Act No. 9 of 1999: Section 11, 12(1) and 12(3) Unemployment Insurance Contributions Act No. 4 of 2002: Section 12, 13(1) and 13(2)
Other Legislation	None
International Instruments	None

3.2 CROSS REFERENCES

DOCUMENT NUMBER	DOCUMENT TITLE	QUALITY REQUIREMENTS
AS-PAYE-05	Guide For Employers In Respect Of Employee's Tax	All
AS-PAYE-05-G1-A2	Fortnightly tax deduction tables	All
AS-PAYE-05-G1-A2	Fortnightly tax deduction tables	All
AS-PAYE-05-G1-A3	Monthly tax deduction tables	All
AS-PAYE-05-G1-A4	Annual tax deduction tables	All
AS-PAYE-05-G2	Guide for Employers in respect of Fringe Benefits	All
AS-PAYE-05-G3	Guide for Employers in respect of Allowances	All
AS-PAYE-20-G1	Guide for Completion and Submission of monthly EMP201	All
AS- PAYE-20-G1-A1	Annexure: Adobe Format monthly employer declaration	All
AS-SDL-01	Quick reference guide on SDL	All
AS-UIF-01	Quick reference guide on UIF	All

4 DEFINITIONS AND ACRONYMS

Fourth Schedule	Fourth Schedule to the Income Tax Act
Approved electronic medium	For purposes of submitting electronic data information to SARS: <ul style="list-style-type: none"> CD USB memory devices E-mail attachment – ZipCentralfile attached to an e-mail sent electronically to the dedicated SARS address.
Commissioner	<ul style="list-style-type: none"> The Commissioner for the South African Revenue Service
Computerised employer	<ul style="list-style-type: none"> Employer with a PC which has the e@syFile™ Employer software installed.

e@syFile™ Employer	<ul style="list-style-type: none"> Software package provided by SARS which has the functionality to create reconciliation documents in the prescribed formats and produce a ZipCentralfile for submission purposes
e@syFile™ Employer generated data file	<ul style="list-style-type: none"> Data file created by the software application provided by SARS to an employer
Electronic data information	<ul style="list-style-type: none"> Data file created by the software application provided by SARS which consists of the EMP201 monthly declaration
EMPSA	<ul style="list-style-type: none"> Employers Statement of Account
Month	<ul style="list-style-type: none"> A calendar month
PAYE	<ul style="list-style-type: none"> Pay As You Earn
PC	<ul style="list-style-type: none"> Personal computer
Revised EMP201	<ul style="list-style-type: none"> An EMP201 reconciliation completed after the previously completed EMP201 reconciliation has been rejected by SARS
PRN	<ul style="list-style-type: none"> Payment References Number
SARS	<ul style="list-style-type: none"> South African Revenue Service
SDL	<ul style="list-style-type: none"> Skills Development Levy
Tax year	<ul style="list-style-type: none"> Starting on 1 March of each year and ending on 28/29 February the next year
Transaction Year	<ul style="list-style-type: none"> The tax year during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration which under certain circumstances accrued during a previous tax year
UIF	<ul style="list-style-type: none"> Unemployment Insurance Fund
2010 ADOBE EMP201 format	<ul style="list-style-type: none"> Static form converted into an Adobe format which is prescribed by the Commissioner for purposes of submitting all monthly declaration after 20 March 2010

5 FREQUENTLY ASKED QUESTIONS

QUESTION	ANSWER
What is e@syFile™ Employer?	<ul style="list-style-type: none"> SARS has developed a software package known as e@syFile™ Employer to help employers to create their reconciliation documents in an electronic file. The software is created in the e@syFile™ Employer which contains all the relevant data of the reconciliation documents to capture / process within the software. The software has a user manual which explains the functionality of the software and how to use the different functions.
How do I obtain to e@syFile™ Employer?	<ul style="list-style-type: none"> This software can be obtained from any SARS branch and can also be downloaded from the SARS website www.sars.gov.za
How do I download / use e@syFile™ software?	<ul style="list-style-type: none"> The e@syFile™ Employer application works with a wizard- driven installation process that makes it easy to install from an employer's perspective. The e@syFile™ Employer application has a tutorial help function that is available in the application as well as a user manual that can be downloaded from www.sarsefiling.co.za.
In terms of security, how reliable is e@syFile™ Employer?	<ul style="list-style-type: none"> There is a login process that requires a user name, password and only allows access based on the correctness of the user name and password. SARS eFiling authentication will be required each time information is submitted or downloaded from SARS.

QUESTION	ANSWER
How do I complete the EMP201?	<ul style="list-style-type: none"> • The employer must be registered for eFiling and must be online when completing the EMP201 via e@syFile™ Employer. • Each month the employer needs to declare the PAYE, SDL and UIF liability amounts to SARS. • These amounts are captured in the EMP201 form for a specific month and payment of these declared amounts is made to SARS. • For a step-by-step explanation on how to complete the EMP201, please download the user manual from www.sarsefiling.co.za.
What happens if I did not complete the correct information for example the correct trading name or PAYE reference number?	<ul style="list-style-type: none"> • The system will provide an error message for all information which is not correctly completed.
What happens if I declared the amount less/ more of what I am supposed to pay and I have submitted the form on e@syFile™ Employer and now I want to pay the correct amount?	<ul style="list-style-type: none"> • If easyFile™ Employer has paid the same amount between the original and new records but the PAYE,SDL or UIF allocations are different: <ul style="list-style-type: none"> ▫ New information will be stored in the latest version. ▫ New information submitted in regard to EMP201, the employer must use the old PRN number and must declare the full amounts (NOT the difference between the amounts completed on the current and previous declaration). • If the employer has a new paid amount that is greater than the old paid amount: <ul style="list-style-type: none"> ▫ Complete a new EMP201 form with a new PRN number ▫ The new EMP201 with new PRN number is updated with the difference between the old and the new record ▫ The new EMP201 information will be stored in the latest version. • If the employer has a new paid amount that is less than the old paid amount: <ul style="list-style-type: none"> ▫ Complete a new EMP201 form using the old PRN number ▫ The new information will be stored in the latest version. <p>Note: Select the latest version of the EMP201 for that month and modify the necessary information; this correction can be done for the current month as well as for previous months.</p>
What happens when I declare an amount greater than the amount I am supposed to pay?	<ul style="list-style-type: none"> • An EMP201 can be completed for one month into the future – if a credit amount exist for the current month then this credit can only be allocated one month into the future.
When do I submit my EMP201 via e@syFile™ Employer?	<ul style="list-style-type: none"> • The employer who pays, or becomes liable to pay, any remuneration to any employee: <ul style="list-style-type: none"> ▫ Shall deduct or withhold employees' tax from that remuneration ▫ Shall pay the amount so deducted or withheld to SARS within seven days after the end of the month during which the amount was deducted or withheld.

QUESTION	ANSWER
	<p>Note: Where the employer ceases to be an employer, the seven day requirement as indicated above will be from the date the employer ceased to be an employer.</p> <ul style="list-style-type: none"> • <i>Section 89sex</i> prescribes that where the seventh day falls on a Saturday, Sunday or public holiday, the payment must be made no later than the last business day falling prior to such Saturday, Sunday or public holiday.
How do I submit my EMP201 via e@syFile™ Employer?	<ul style="list-style-type: none"> • The employer can submit the EMP201 directly from e@syFile™ Employer to SARS with the authentication of the eFiling user details. • For a step-by-step explanation on how to submit the EMP201 via e@syFile™ Employer, please download the user manual from www.sarsefiling.co.za.
How do I make a payment in respect of my declaration?	<ul style="list-style-type: none"> • After submission of the EMP201 the employer can select to make the EMP201 payment declaration to SARS via eFiling. <p>Note: A PRN number will be pre-populated every time the employer completes the EMP201; therefore if the employer wishes to make payment at a later stage, he/she must use that PRN pre-populated on the form to make the payment.</p>
What happens if I only make payment without completing EMP201?	<ul style="list-style-type: none"> • All payments on e@syFile™ Employer can only be made in conjunction with an EMP201 submission.
What happens if I completed the EMP201 but I did not allocate the amount according to the tax type?	<ul style="list-style-type: none"> • A greyed out return will be issued by SARS • The EMP201 will be issued with the relevant payment/ or allocation information and the employer will have the ability to modify or update the information required.
How do I view all my submitted returns to SARS via e@syFile™ Employer?	<ul style="list-style-type: none"> • The employer has the option to view the status of all EMP201 submissions that have been made to SARS. • The employer must click on the View submission status menu option and all the EMP201 submission will be displayed on the dashboard in a read only view.
How will I be notified as the employer, if there are changes?	<ul style="list-style-type: none"> • The employer will be able to receive a credit letter notifications and these notices can be viewed using e@syFile™ Employer. • These notices include: <ul style="list-style-type: none"> ▫ Credit letter –first declaration for a period; ▫ Credit letter – adjustment to an allocated payment. ▫ EMP201 Issue Letter; ▫ EMP201 Rejection Letter; ▫ Outstanding Return Letter;and ▫ EMPSA.
What happens if I don't submit on time?	<ul style="list-style-type: none"> • Employers will be liable for penalty and interest.
How will I know that I am being charged for penalty and interest?	<ul style="list-style-type: none"> • SARS will issue an EMPSA to the employer to update them with their account(s). Alternatively the employer can request for an EMPSA on eFiling to view their account.
What is an EMPSA?	<ul style="list-style-type: none"> • Employers statement of account

QUESTION	ANSWER
If I am charged for penalty and interest what amount will I be liable for?	<ul style="list-style-type: none"> Employer who fail to make payment before or on due date are liable for 10% equal to amount owing to SARS. Interest will be charged on the daily basis at the prescribed rate.
What is the prescribed interest rate?	To view the table of rates go to www.sars.gov.za .
What happens when I capture an incorrect amount on the EMP201?	An error message will be displayed on the screen and the employer would not be able to continue unless he / she rectify the error.
Is it compulsory to fill in the penalty and interest field(s) on the EMP201?	No, it is not compulsory. The purpose of these fields is to provide the employer the opportunity to allocate and pay the penalty and interest amounts in advance in cases where he / she knows penalty and interest will be imposed for the specific month.

6 DOCUMENT MANAGEMENT

Designation	Name / Division
Business Owner	GE: Enterprise Business Enablement
Policy Owner	GE: Enterprise Business Enablement
Author	Charmaine Kgoedi
Detail of change from previous revision	Include changes to EMP201 process and form
Template number and revision	POL-TM-12 - Rev 4