

employer connect

The Employer Statement of Account (EMPSA)

SARS now provides employers with a detailed Employer Statement of Account (EMPSA) that will assist them in keeping up to date with their tax accounts. This latest development is yet another key benefit from the SARS modernisation programme to equip taxpayers with additional tools to do their taxes.

The EMPSA will be issued for the administration of Payroll Taxes and provides a summary of all financial transactions processed against the employer's account which relate to Pay-As-You-Earn (PAYE), the Skills Development Levy (SDL) and the Unemployment Insurance Fund (UIF).

The EMPSA will reflect all financial transactions in respect to the Monthly Employer Declaration (EMP201) returns submitted, payments made, audit assessments, adjustments made due to the reconciliation process (Employer Reconciliation Declaration [EMP501]), as well as additional charges relating to penalties and interest.

Previously, where employers received three separate statements, the EMPSA combines all three statements to give a consolidated view of their PAYE, SDL and UIF transactions. Where transaction discrepancies appear, sections will remain highlighted to allow employers to better manage their accounts efficiently and effectively.

[Click here](#) for more information on the PAYE process.