e@syFile™ PAYE USER GUIDE

Using the PAYE Reconciliation Assistant

SARS
At Your Service

www.sars.gov.za

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e@syFile™ PAYE User Guide

1. Using the PAYE Reconciliation Assistant

The PAYE reconciliation process requires employers to reconcile:

- The Employer Reconciliation Declaration (EMP501)
- The Monthly Employer Declaration (EMP201)
- Payments

These are the three elements that must reconcile in order for your PAYE reconciliation submission to be successful.

Where your PAYE reconciliation submission fails to balance across these three elements, SARS will issue a letter notifying you that your reconciliation submission was unsuccessful. Information displayed on the PAYE Dashboard should indicate what the reason is for the request for resubmission. The reasons for this could be that your employee tax certificates do not match your tax liability, or your monthly declarations and payments do not match the amounts entered on the Employer Reconciliation declaration (EMP501).

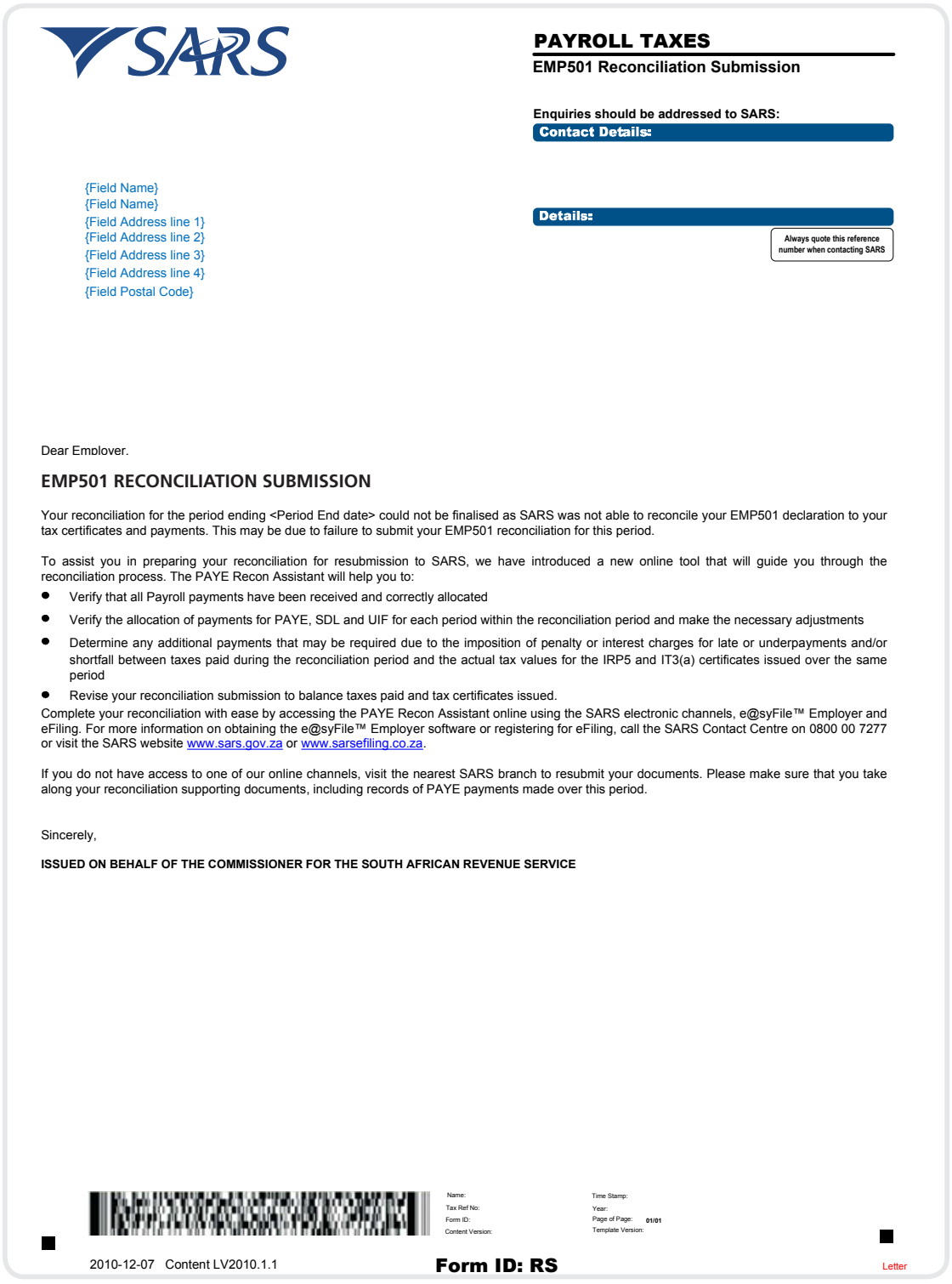
You will then need to use the PAYE Reconciliation Assistant in order to correct your PAYE tax affairs and balance your reconciliation submission. The notification letter will also enable the reconciliation functionality on eFIling.

The PAYE Reconciliation Assistant will take you through a wizard where you will be able to do the following:

- Confirm your payments
- Reconcile your Monthly Employer Declarations (EMP201s) to your payments and Employer Reconciliation Declaration (EMP501)
- Raise cases for missing payments
- Allocate unallocated payments
- Make payments (if required).

1.1 Reconciling and submitting your PAYE account on e@syFile™ Employer

Step 1



SARS

PAYROLL TAXES
EMP501 Reconciliation Submission

Enquiries should be addressed to SARS:
Contact Details:

{Field Name}
{Field Name}
{Field Address line 1}
{Field Address line 2}
{Field Address line 3}
{Field Address line 4}
{Field Postal Code}

Details:

Always quote this reference number when contacting SARS

Dear Emplover.

EMP501 RECONCILIATION SUBMISSION

Your reconciliation for the period ending <Period End date> could not be finalised as SARS was not able to reconcile your EMP501 declaration to your tax certificates and payments. This may be due to failure to submit your EMP501 reconciliation for this period.

To assist you in preparing your reconciliation for resubmission to SARS, we have introduced a new online tool that will guide you through the reconciliation process. The PAYE Recon Assistant will help you to:

- Verify that all Payroll payments have been received and correctly allocated
- Verify the allocation of payments for PAYE, SDL and UIF for each period within the reconciliation period and make the necessary adjustments
- Determine any additional payments that may be required due to the imposition of penalty or interest charges for late or underpayments and/or shortfall between taxes paid during the reconciliation period and the actual tax values for the IRP5 and IT3(a) certificates issued over the same period
- Revise your reconciliation submission to balance taxes paid and tax certificates issued.

Complete your reconciliation with ease by accessing the PAYE Recon Assistant online using the SARS electronic channels, e@syFile™ Employer and eFiling. For more information on obtaining the e@syFile™ Employer software or registering for eFiling, call the SARS Contact Centre on 0800 00 7277 or visit the SARS website www.sars.gov.za or www.sarsefiling.co.za.

If you do not have access to one of our online channels, visit the nearest SARS branch to resubmit your documents. Please make sure that you take along your reconciliation supporting documents, including records of PAYE payments made over this period.

Sincerely,

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

Name:
Tax Ref No:
Form ID:
Content Version:
Time Stamp:
Year:
Page of Page: 01/01
Template Version:

2010-12-07 Content LV2010.1.1 **Form ID: RS** Letter

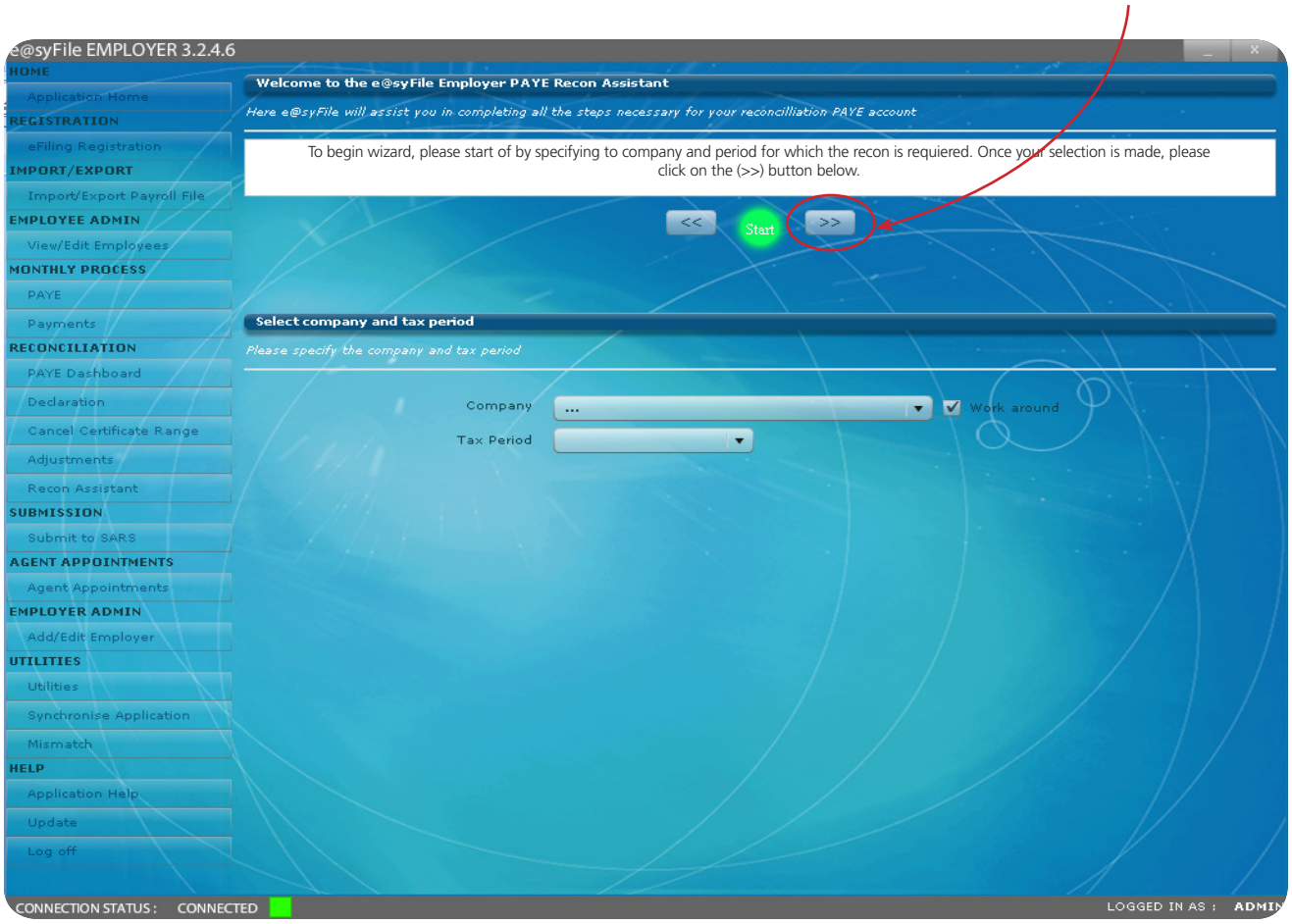
Open the correspondence from SARS by clicking **Utilities** in the left menu pane, and then double-clicking the item in your Inbox.

Step 2

Click **Recon Assistant** under Reconciliation in the left menu pane.

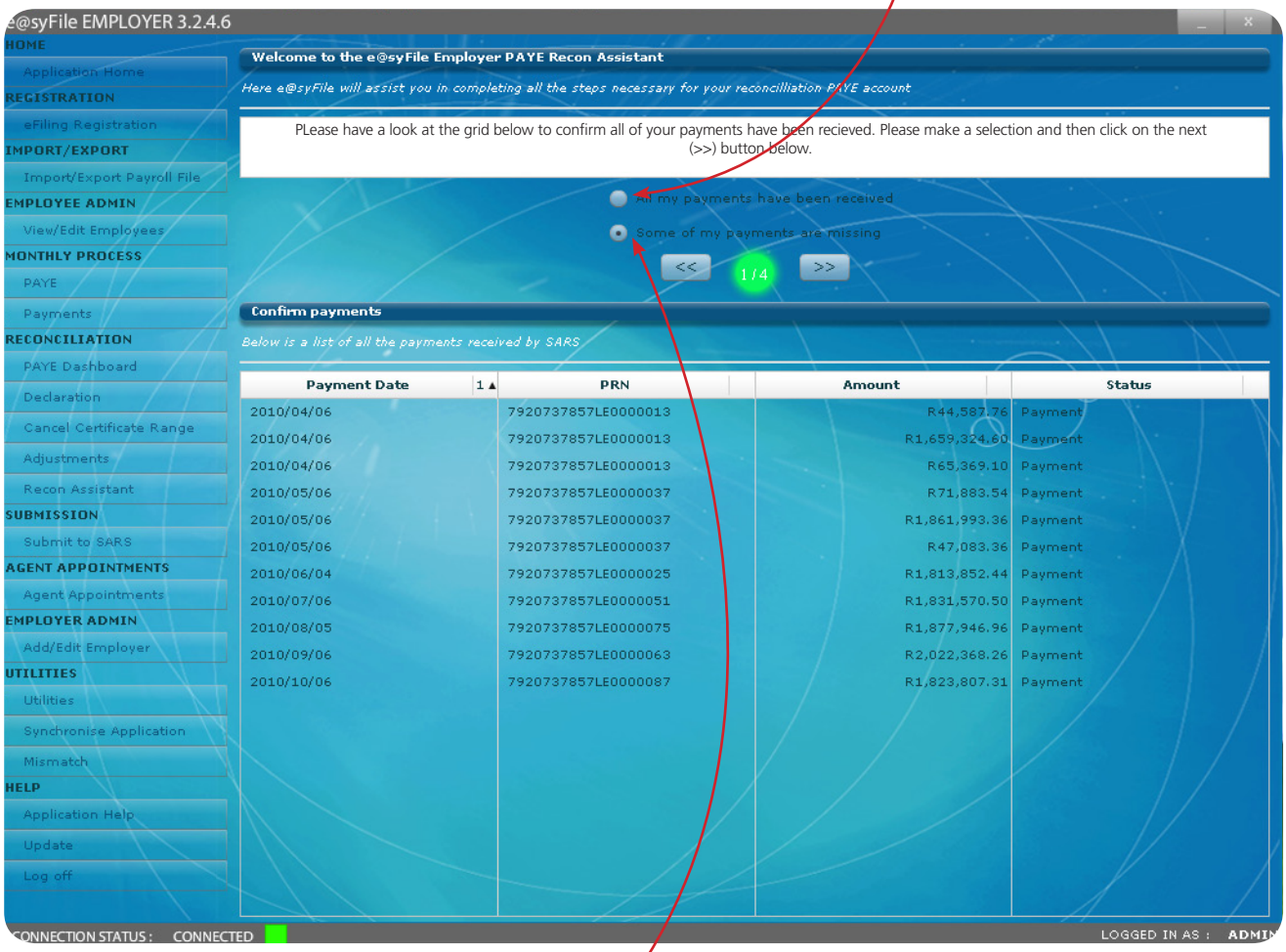
Step 3

Select the relevant Employer and Tax Period from the drop-down list at the top of the screen. To continue, click **[>>]**.



Step 4

A list of all payments received by SARS, along with the relevant payment reference numbers (PRNs) will be displayed. Confirm that all payments made towards your tax liability in repect of Monthly Employer Declarations (EMP201s) are reflected here. If all your payments are reflected on this list, select the option **All my payments have been received** and skip step 5-9 of this process.



Step 5

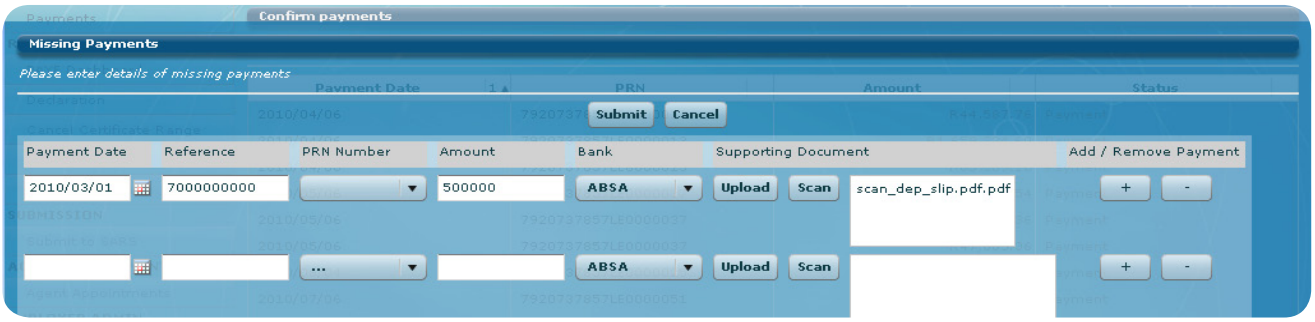
Should any payments made not reflect on this page, select **Some of my payments are missing** and click **[>>]** to continue to the next step.

Step 6

Complete the fields for **Payment date, reference number, payment reference number (PRN)** and **amount**. If your computer is linked to a scanner, you can use the **Scan function** on this page to scan and retrieve your **proof of payment document**. Alternatively, simply upload an existing scanned document as proof of payment.

Step 7

Click the **plus sign [+]** if you want to add more than one payment, and follow the same process to scan or upload proof of payment for additional payments.

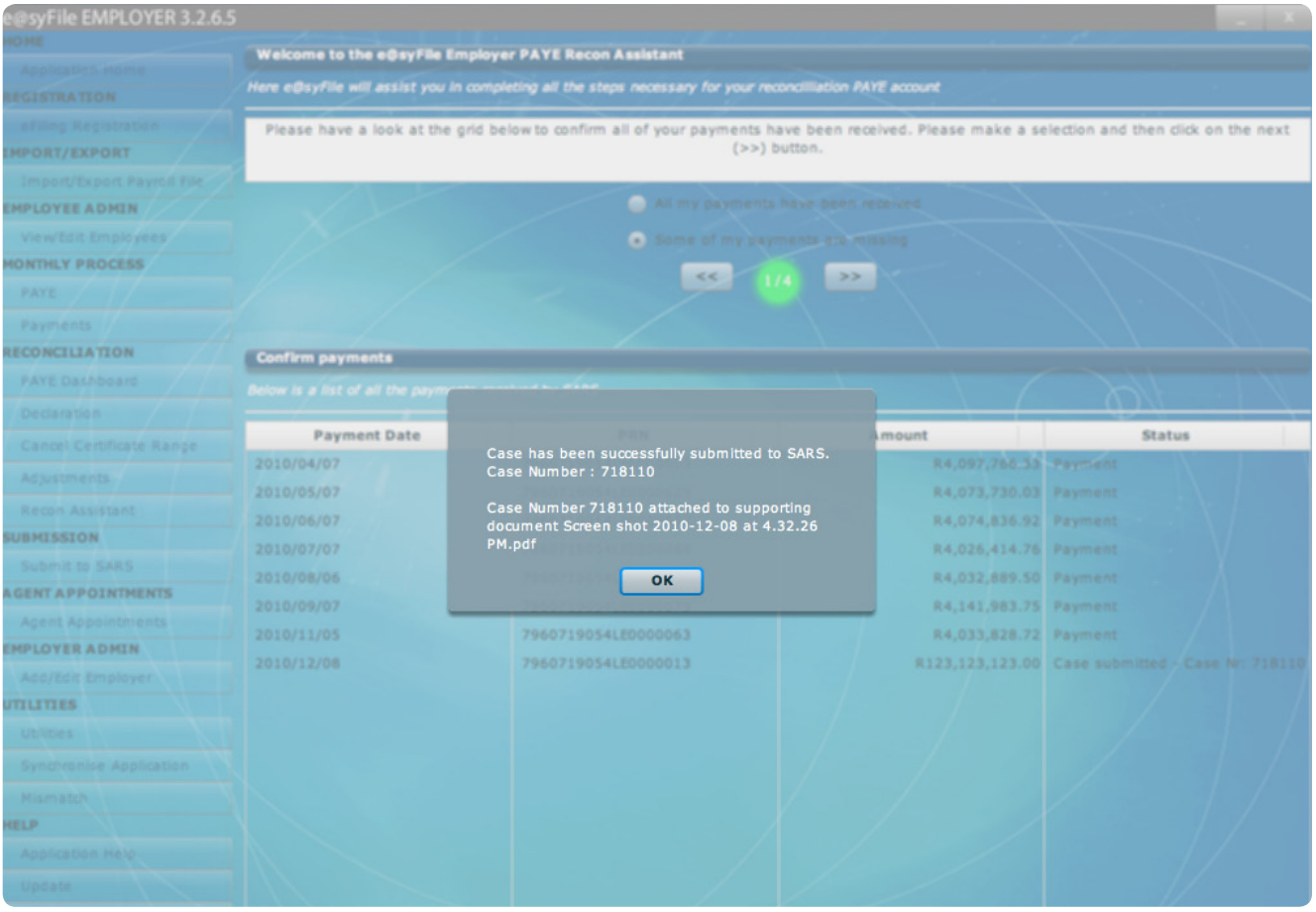


Step 8

Once all missing payments have been added, click **submit** to send payments through to SARS.

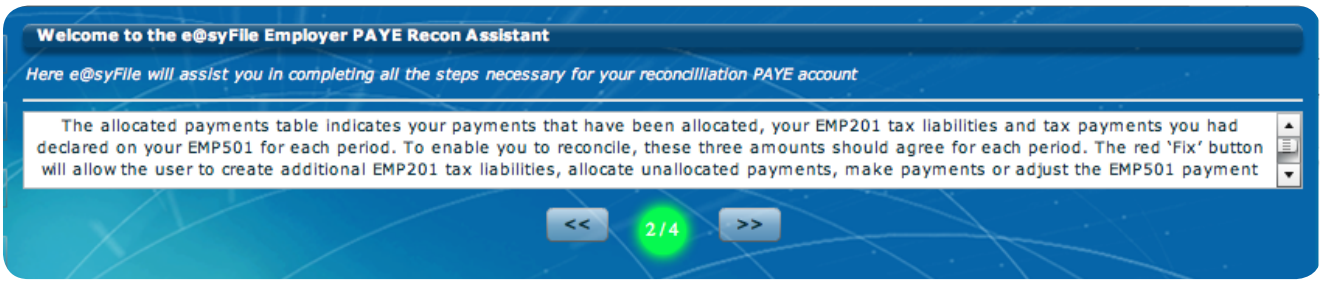
Step 9

Once you have submitted details regarding missing payments, you will receive a **case number** and SARS will verify your payment.



Step 10

As indicated by the message on this screen, you can correct EMP201 amounts and payments by using the **FIX** button next to each period to make changes. You can expand the details for a specific period by clicking the plus sign [+] next to the relevant period, and then clicking the relevant entry that you want to view, edit or correct.



Step 11

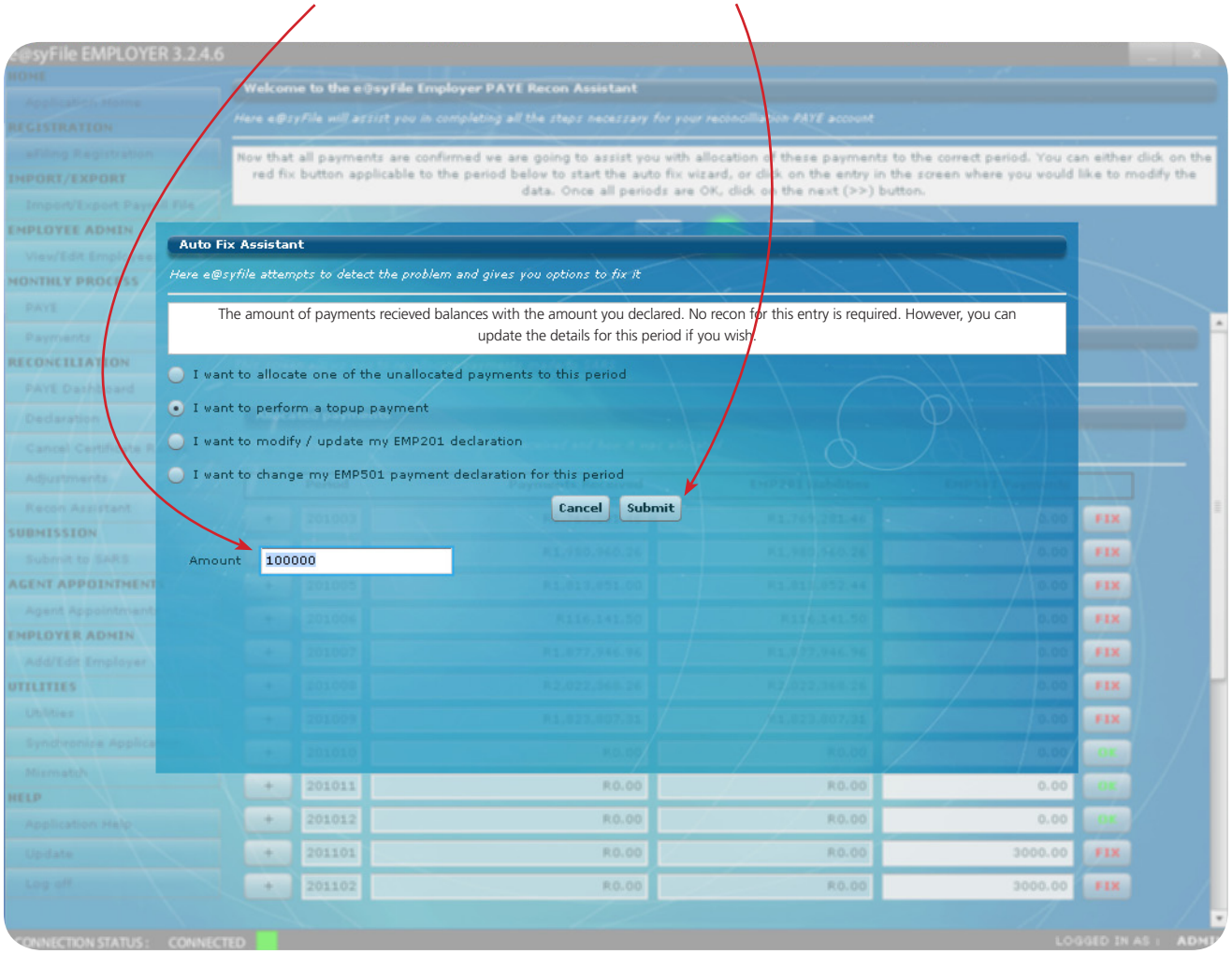
All periods marked **FIX** in red bold letters on the right hand side must be corrected in order to balance your payments with your declared liability. If a period is marked **OK** in green text, it indicates that the Monthly Employer Declaration (EMP201) amount matches the payment received by SARS.

You will also be able to generate top-up payments here for any outstanding EMP201 amounts where applicable.

1.2 Performing a top-up payment

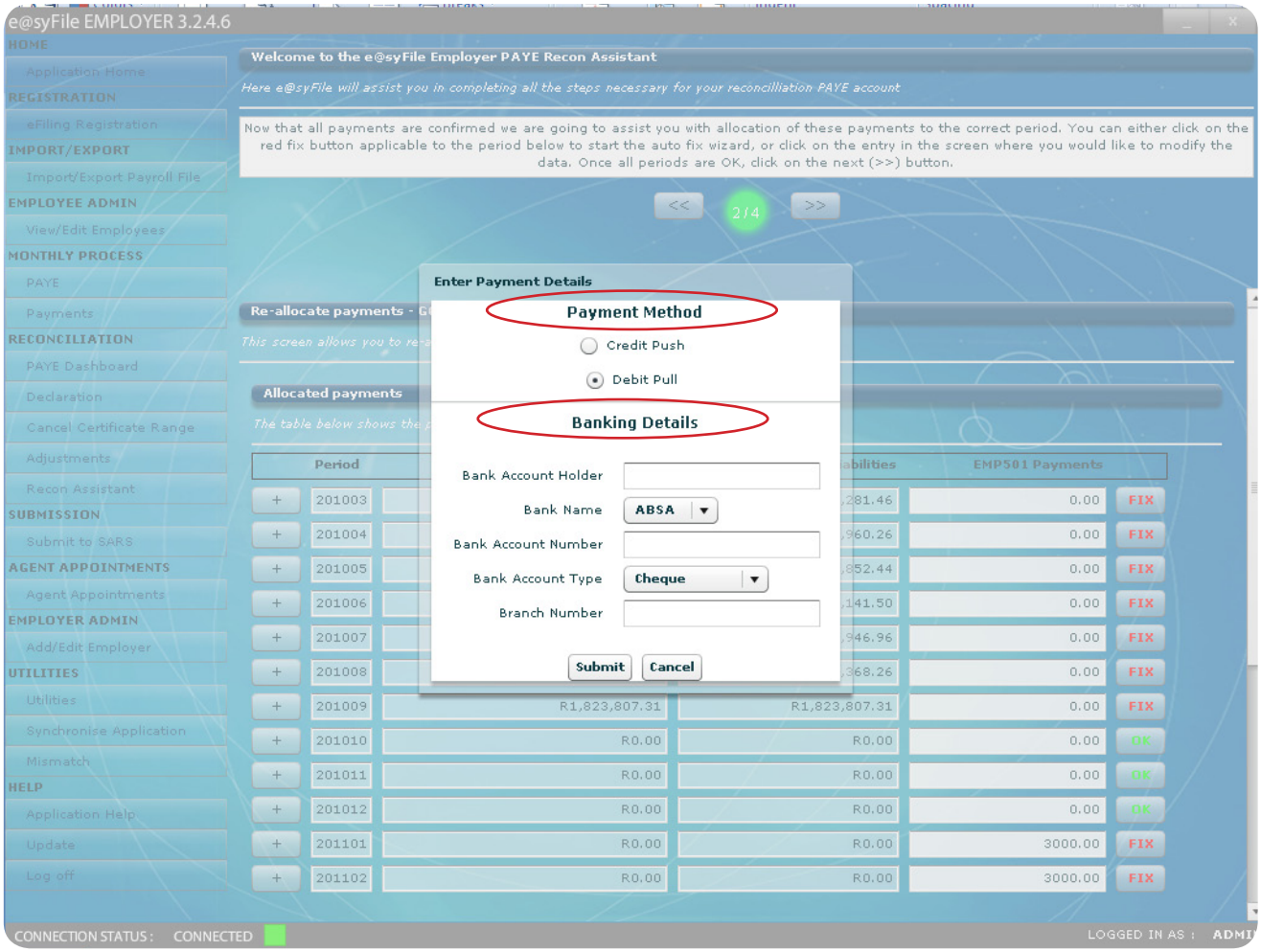
Step 1

Select this option, indicating the **amount** that you want to pay. Click **SUBMIT**.



Step 2

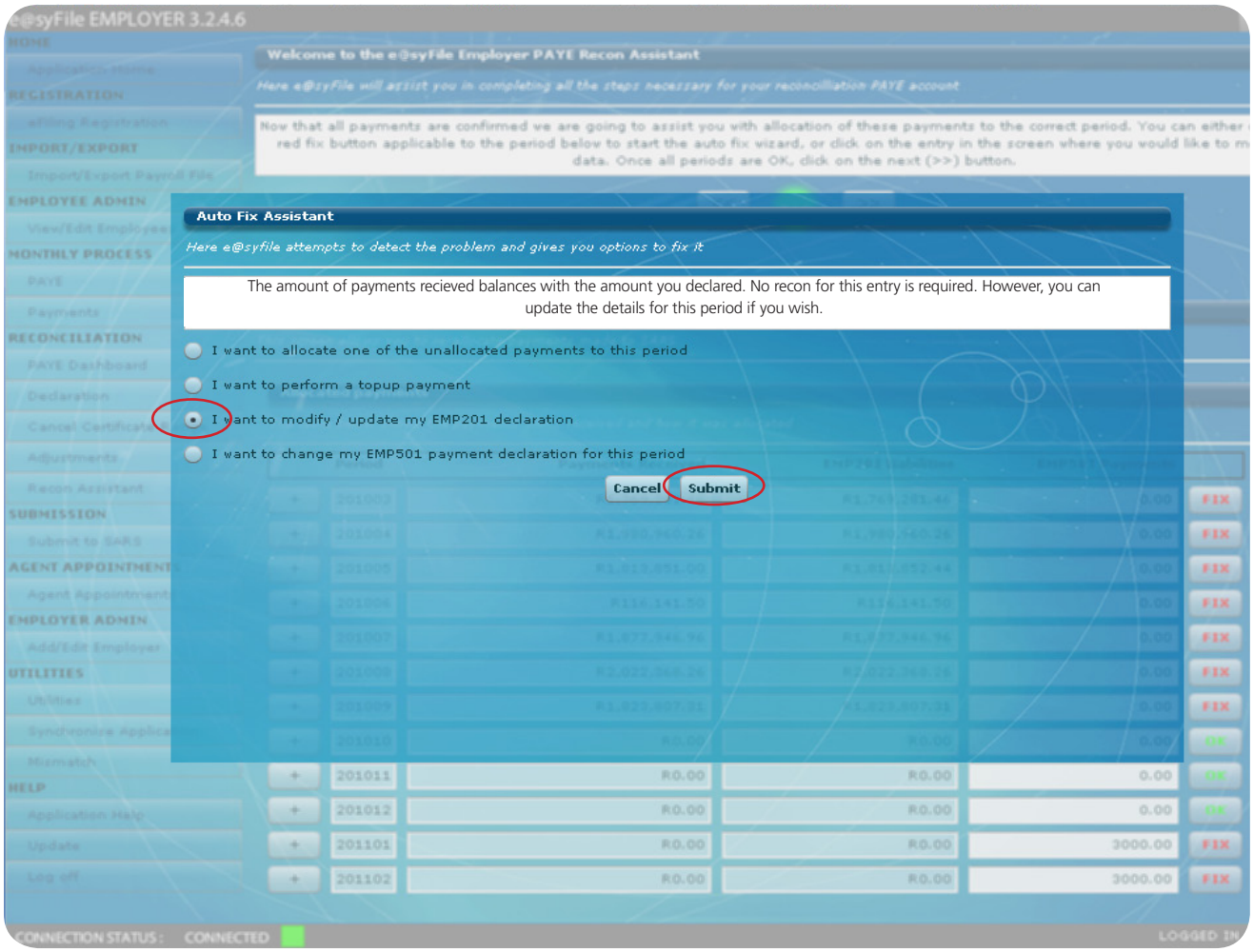
Indicate which **payment method** you want to use (credit push or debit pull), and complete the **banking details** required before clicking **submit** to generate a payment instruction to SARS.



1.3 Modifying or updating your Monthly Employer Declaration (EMP201)

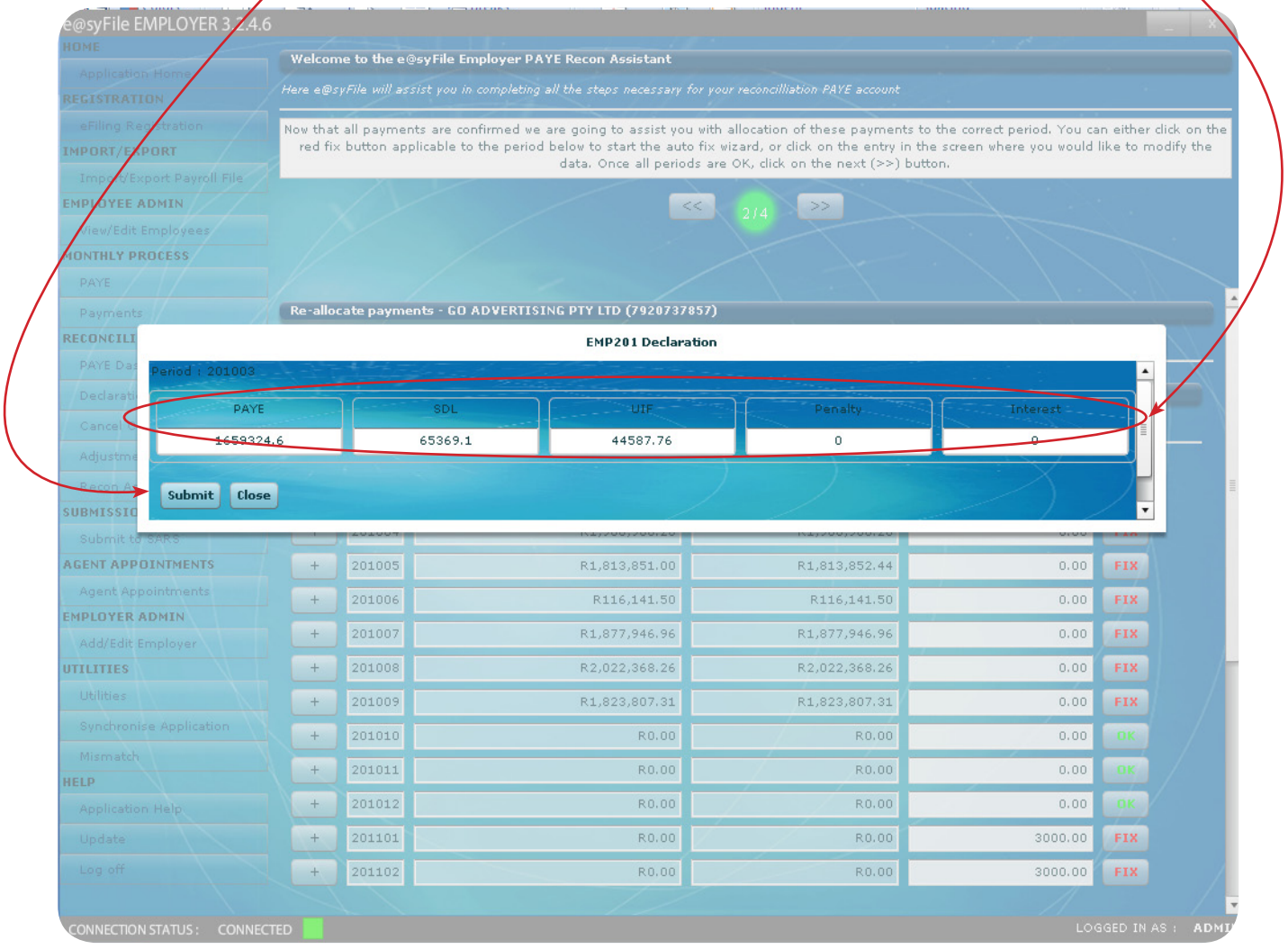
Step 1

Select this option and click **Submit** to open a pop-up screen.



Step 2

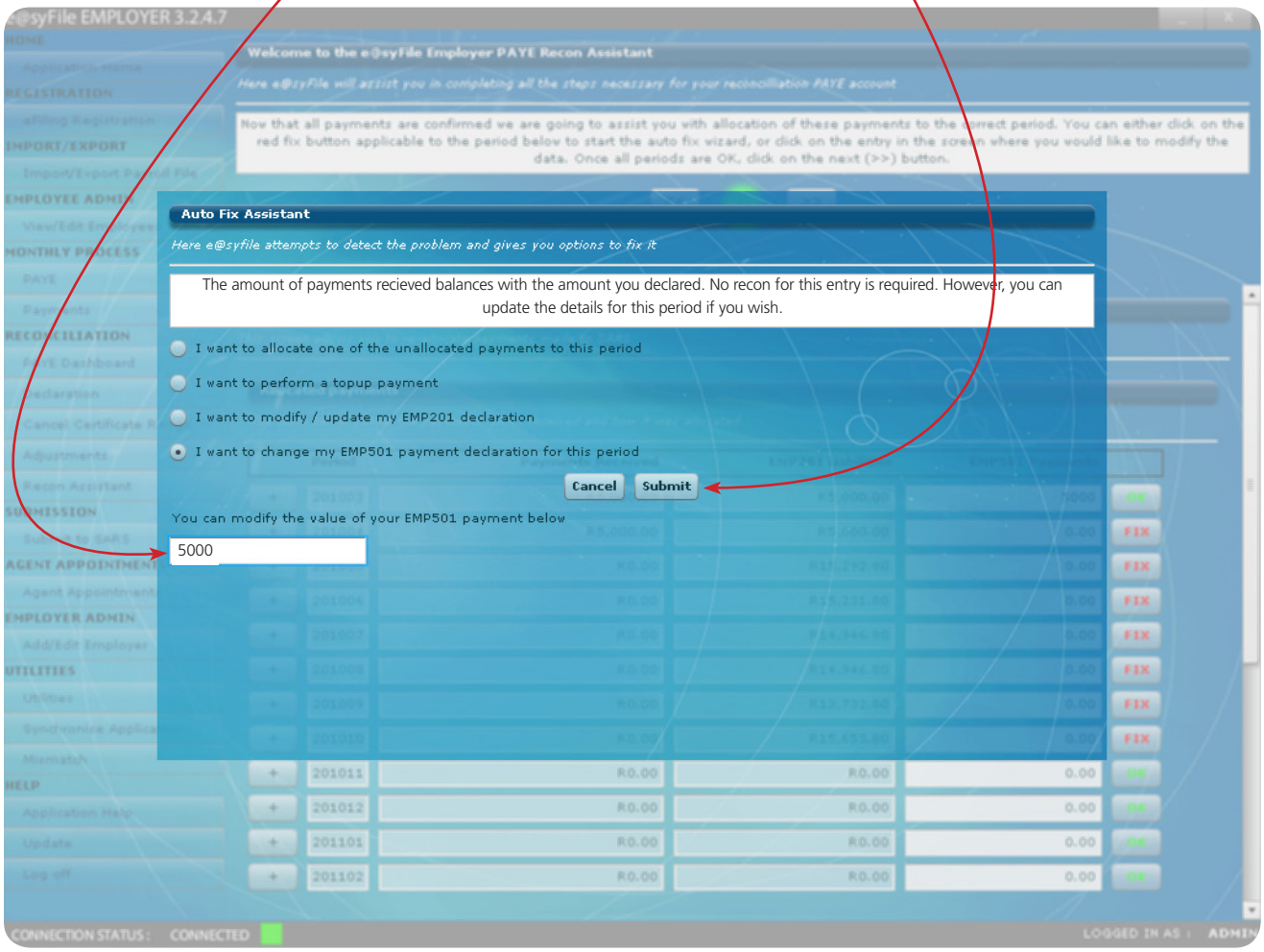
You can then edit your EMP201 amounts for PAYE, SDL, UIF and penalty and/or interest charges where applicable. Complete the relevant fields and click **Submit**.



1.4 Changing your Employer Reconciliation Declaration (EMP501) payment declaration for this period

Step 1

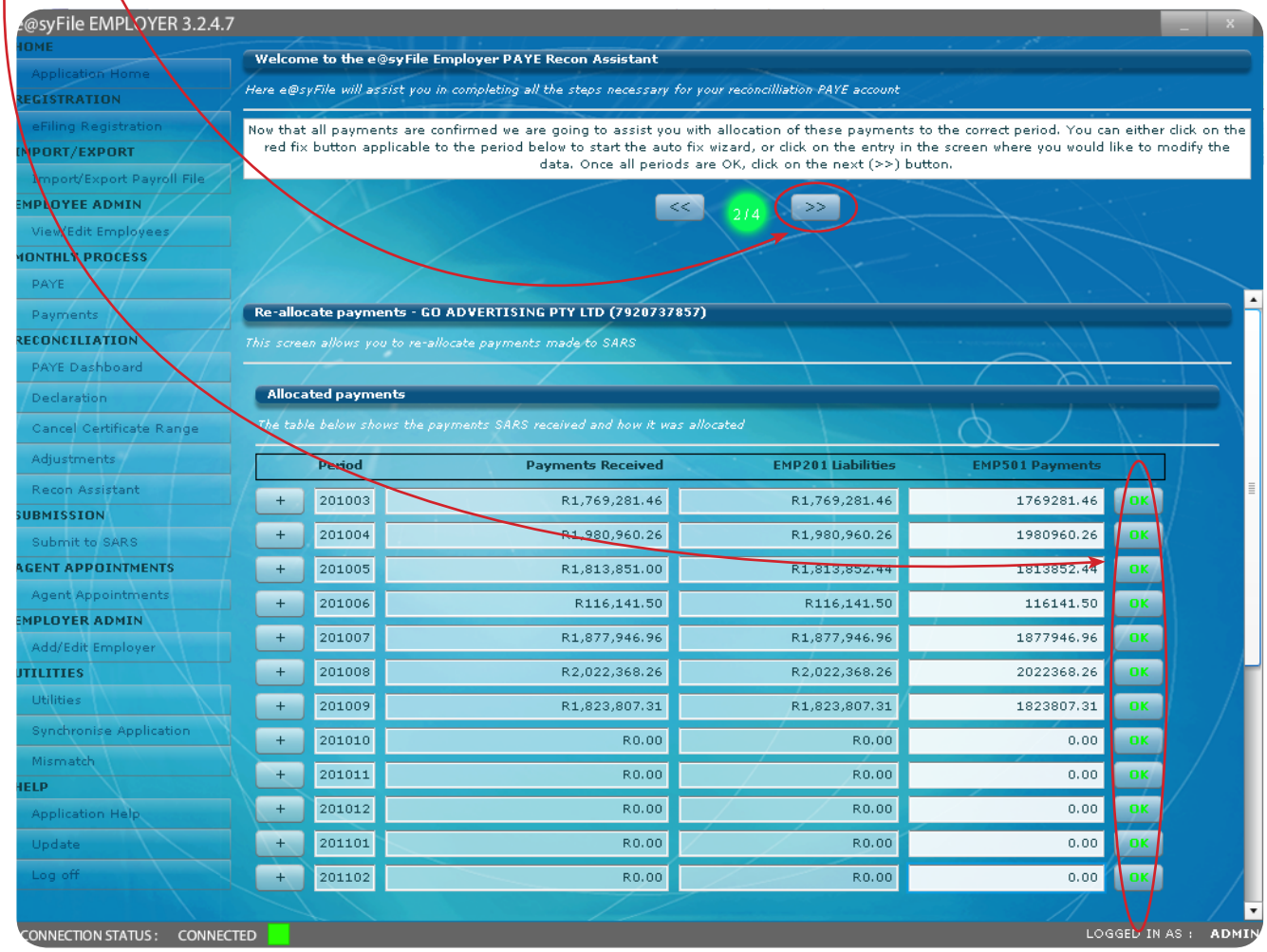
Select this option, indicate the **new correct amount** for your EMP501 declaration and click **Submit**.



Note: You can also edit the EMP501 amount by using the Recon Assistant screen in the EMP501 payment column, next to the relevant period.

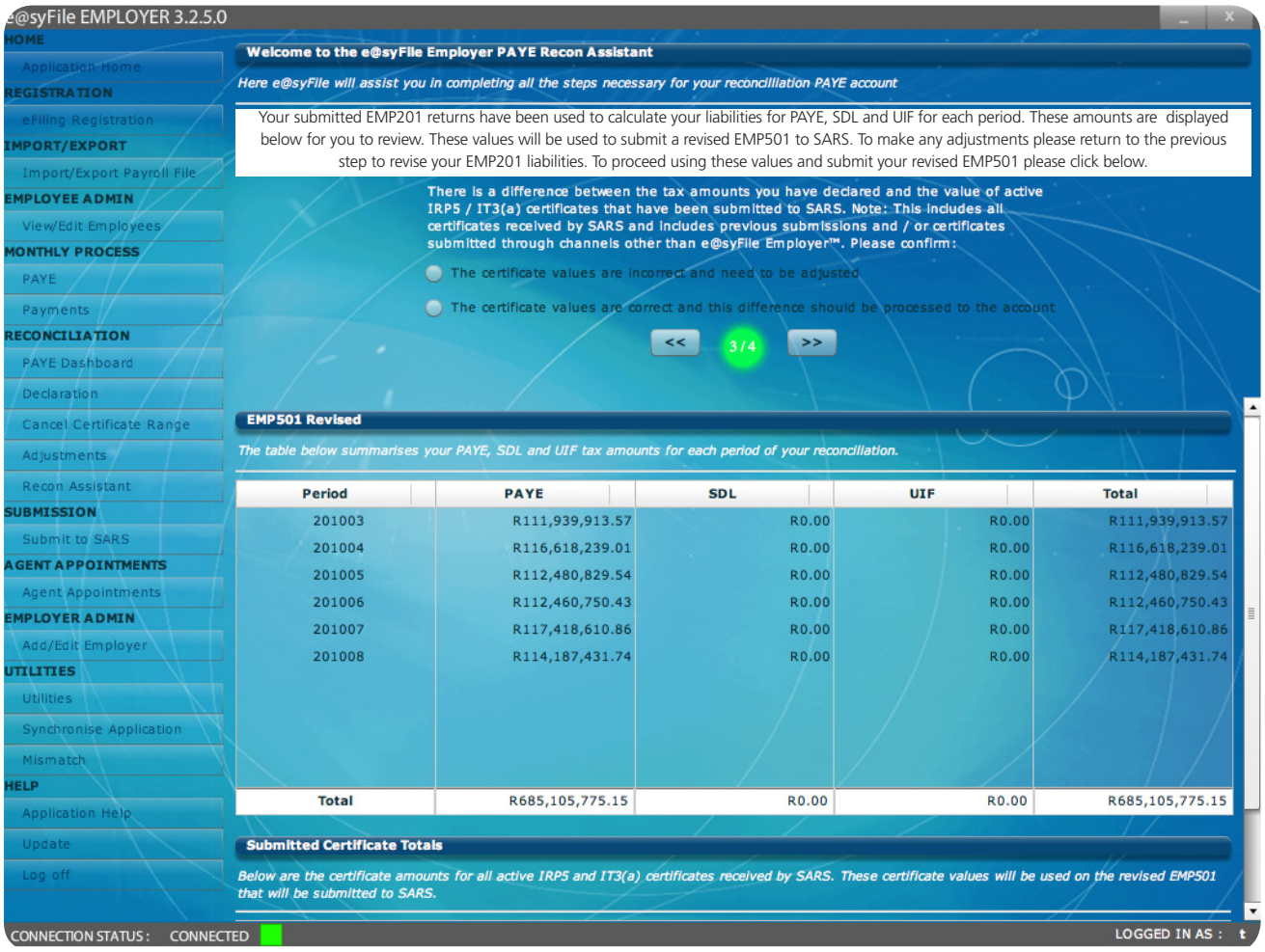
Step 2

Once all periods and amounts have been corrected, the status on the right hand side of the screen should be updated to the green **OK** status for all periods. You are now ready to proceed to the next step – balancing your employee tax certificates to match the total tax liability declared on your Monthly Employer Declarations (EMP201s) and Employer Reconciliation Declaration (EMP501). Click **[>>]** to continue.



Step 3

Your final amended Monthly Employer Declaration (EMP201) balances will be displayed on this page.

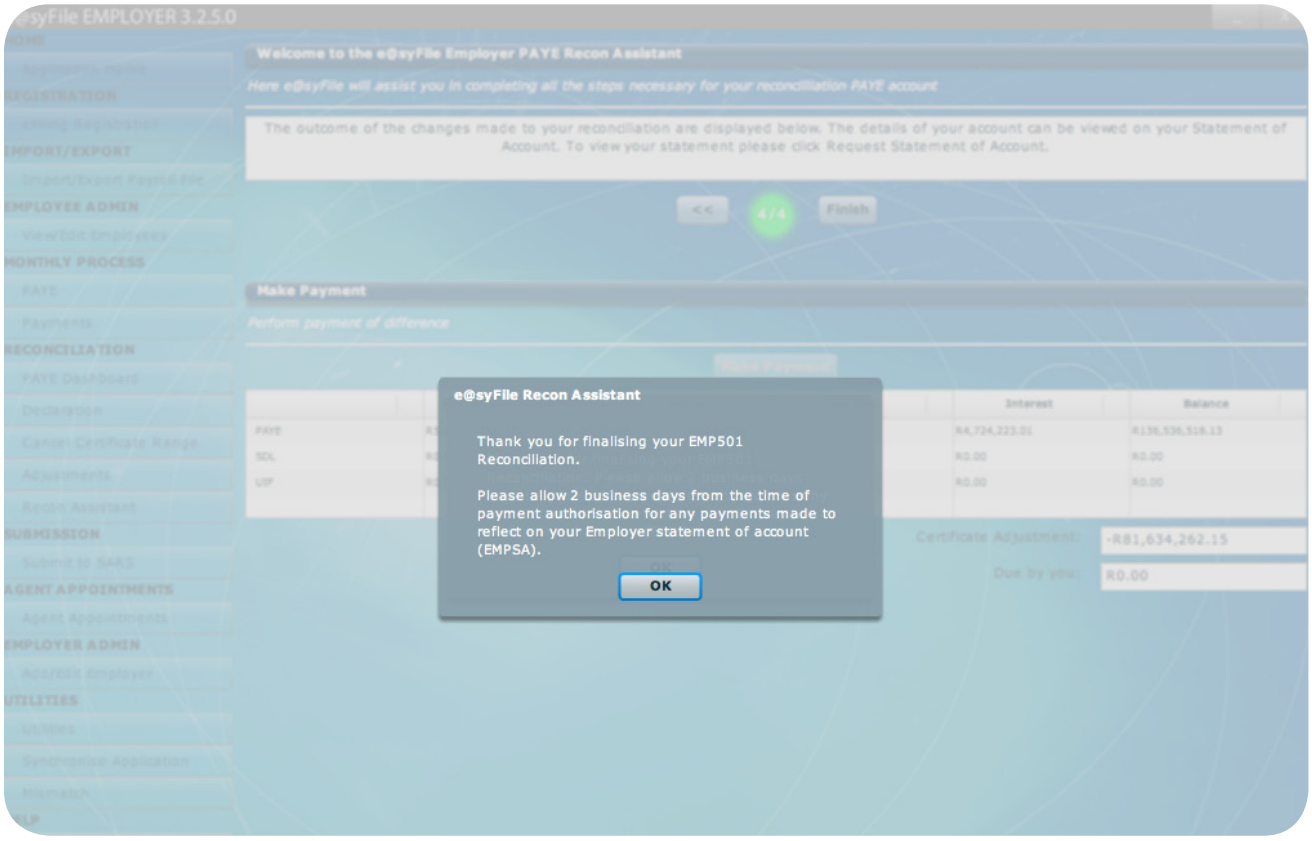


Step 4

Verify the certificate **total reflected** at the bottom of the screen before you resubmit your corrected Employer Reconciliation Declaration (EMP501) to SARS. If the total value for the employee tax certificates is incorrect, you will have to double-check the certificate details. For detailed instructions, refer to **3.7 Amending certificates within e@syFile™ Employer** in the e@syFile™ PAYE User Guide available on www. sars .gov.za.

Step 5

Once your employee tax certificate totals are correct, select the second option **The Certificate values are correct** and click **[>>]** to continue. You will see the following screen.



2. Using the e@syFile™ Employer PAYE Status Dashboard

In order to use the new PAYE Dashboard, EMPSA, Recon Assistant and Mismatch functionality, you must first synchronise your e@syFile™ Employer data with your SARS eFiling website profile.

Click on **Synchronise Application** in the left menu pane to initiate this process.

2.1 PAYE Dashboard

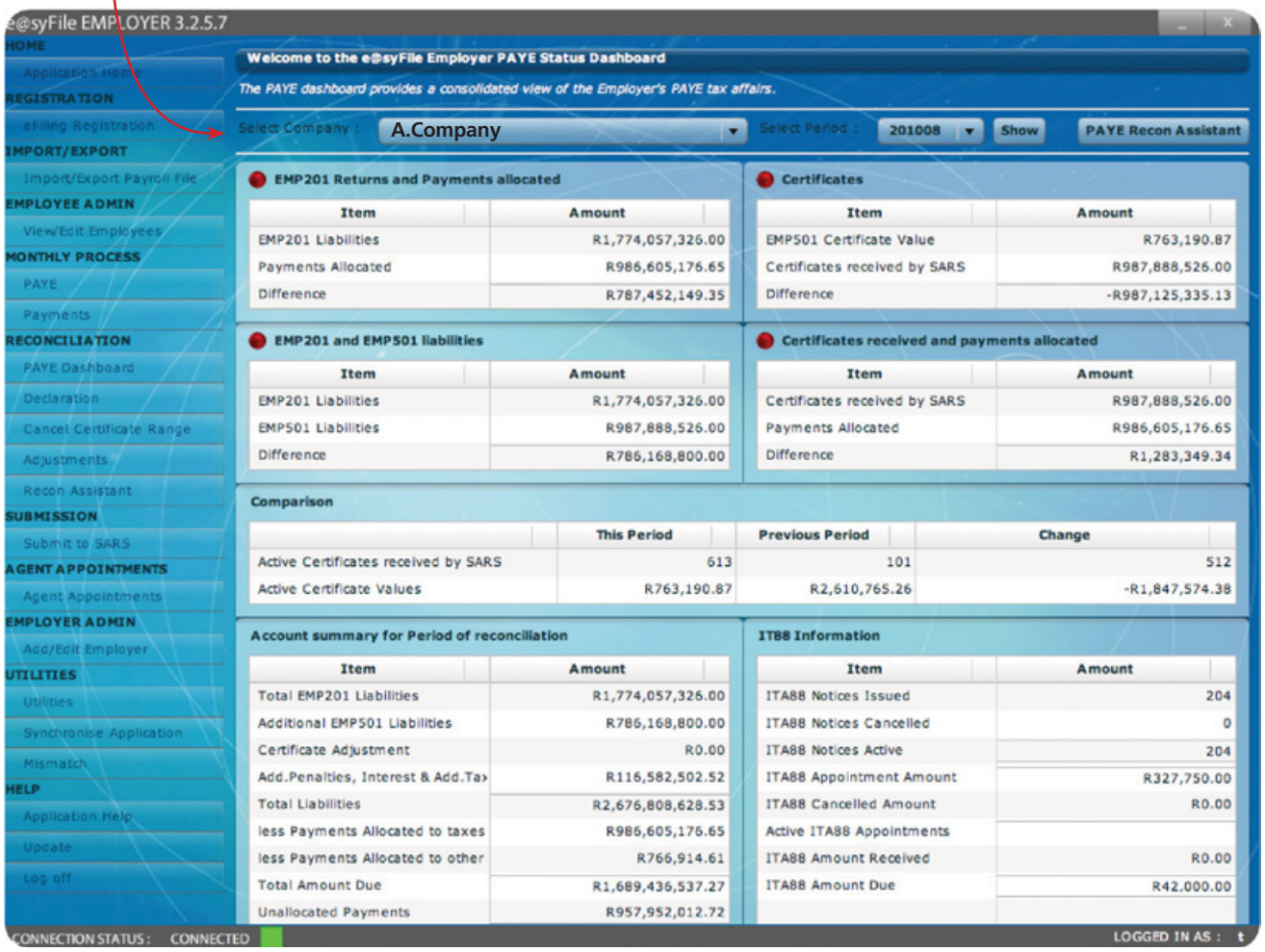
The PAYE Status Dashboard provides a consolidated view of the employer's PAYE tax affairs. This will display a summary of all aspects of your PAYE account, reflecting sub-totals for EMP201s, monthly payments, your EMP501 declarations, certificate values and agent appointment (ITA88) details.

Step 1

Click on **PAYE Dashboard** in the left menu pane.

Step 2

Select the relevant employer from the drop-down list.



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