

e@syFile™ PAYE USER GUIDE

Using the PAYE Reconciliation Assistant



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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



PAYROLL TAXES

EMP501 Reconciliation Submission

Enquiries should be addressed to SARS:

Contact Details:

Details:

Always quote this reference number when contacting SARS

{Field Name}

{Field Name}

{Field Address line 1}

{Field Address line 2}

{Field Address line 3}

{Field Address line 4}

{Field Postal Code}

Dear Emolover.

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



2010-12-07 Content LV2010.1.1

Name:

Tax Ref No:

Form ID:

Content Version:

Time Stamp:

Year:

Page of Page: 01/01

Template Version:

Form ID: RS

Letter

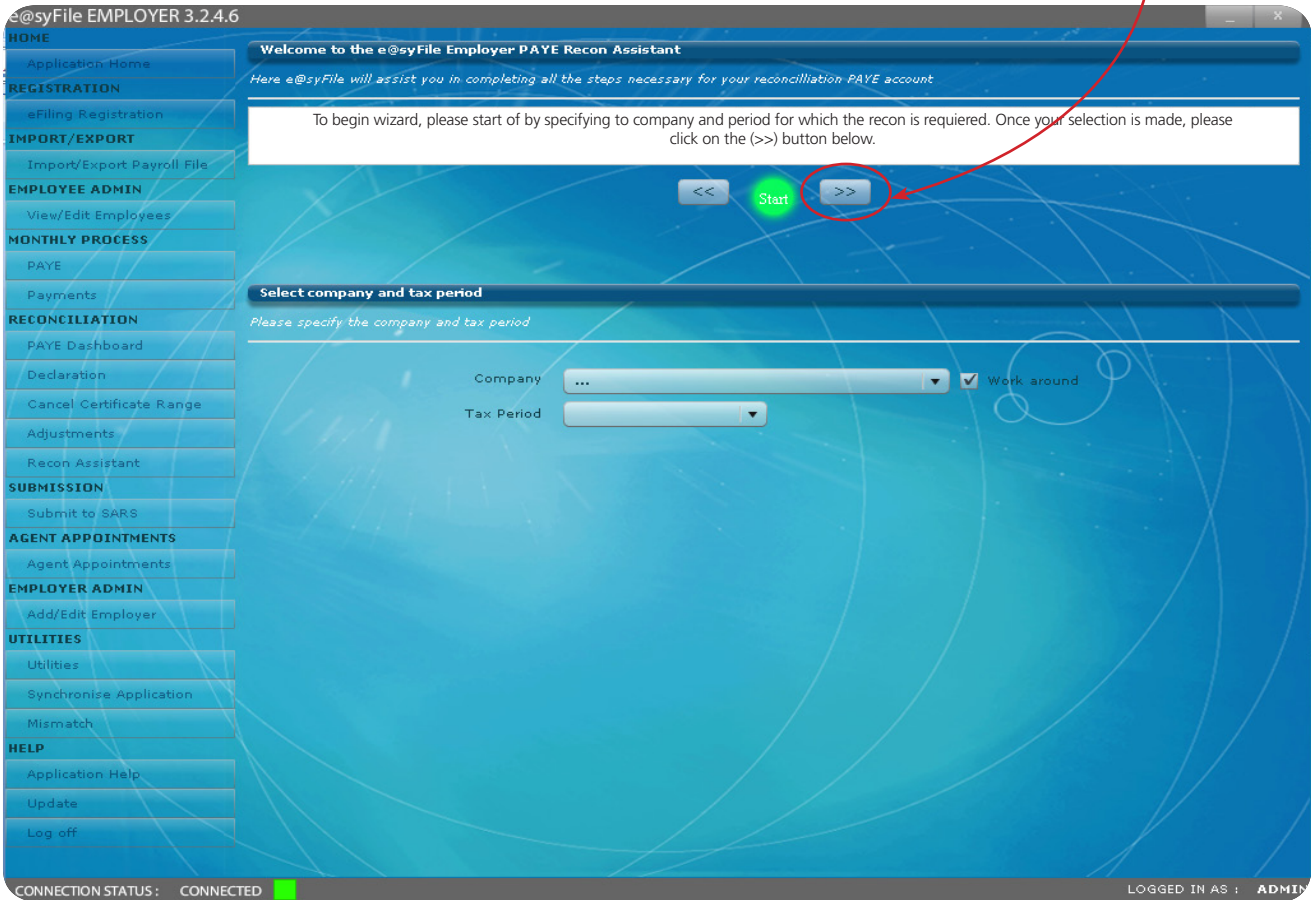
Open the correspondence from SARS by clicking **Utilities** in the left menu pane, and then double-clicking the item in your Inbox.

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 respect 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.

Payment Date | PRN | Amount | Status

Payment Date	PRN	Amount	Status
2010/04/06	7920737857LE0000013	R44,587.76	Payment
2010/04/06	7920737857LE0000013	R1,659,324.60	Payment
2010/04/06	7920737857LE0000013	R65,369.10	Payment
2010/05/06	7920737857LE0000037	R71,883.54	Payment
2010/05/06	7920737857LE0000037	R1,861,993.36	Payment
2010/05/06	7920737857LE0000037	R47,083.36	Payment
2010/06/04	7920737857LE0000025	R1,813,852.44	Payment
2010/07/06	7920737857LE0000051	R1,831,570.50	Payment
2010/08/05	7920737857LE0000075	R1,877,946.96	Payment
2010/09/06	7920737857LE0000063	R2,022,368.26	Payment
2010/10/06	7920737857LE0000087	R1,823,807.31	Payment

Step 5

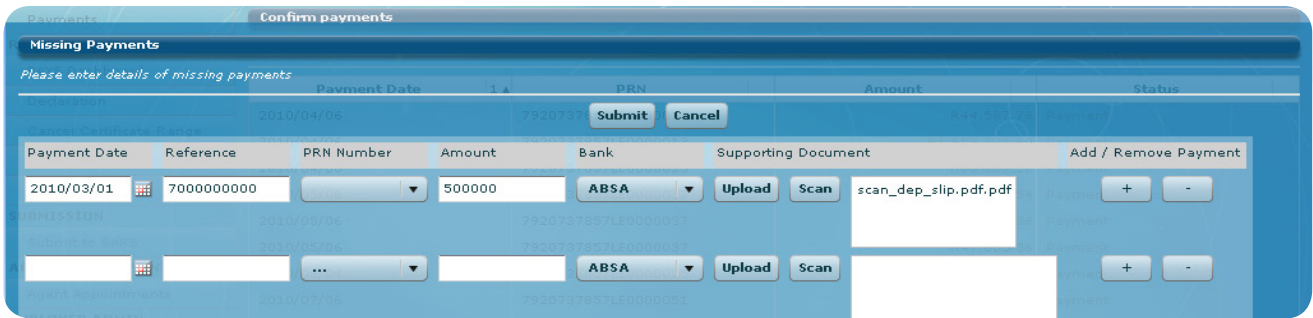
Should any payments made not reflect on this page, select **Some of my payments are missing** and click [**>>**] to continue to the next step.

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.

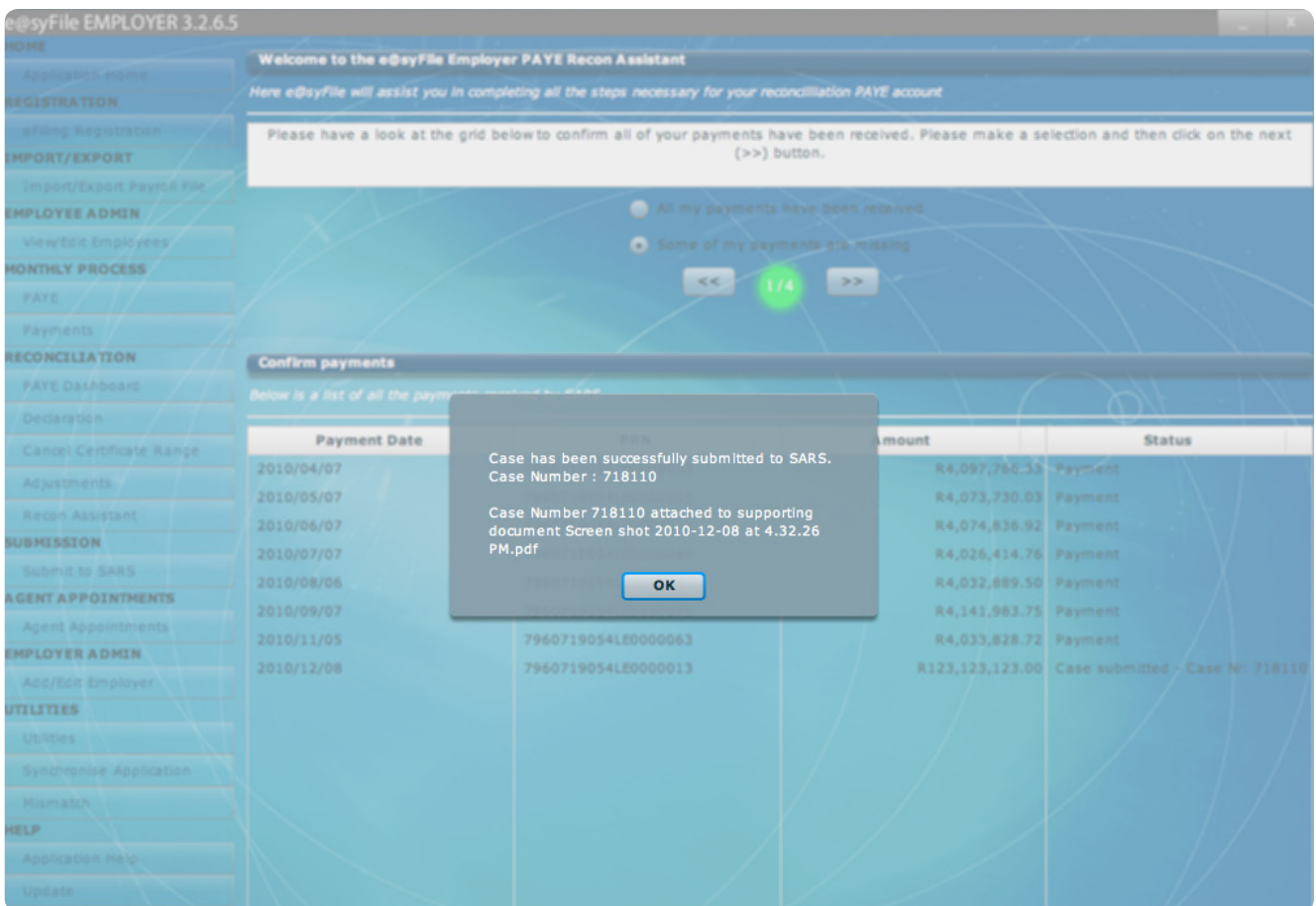


Step 8

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

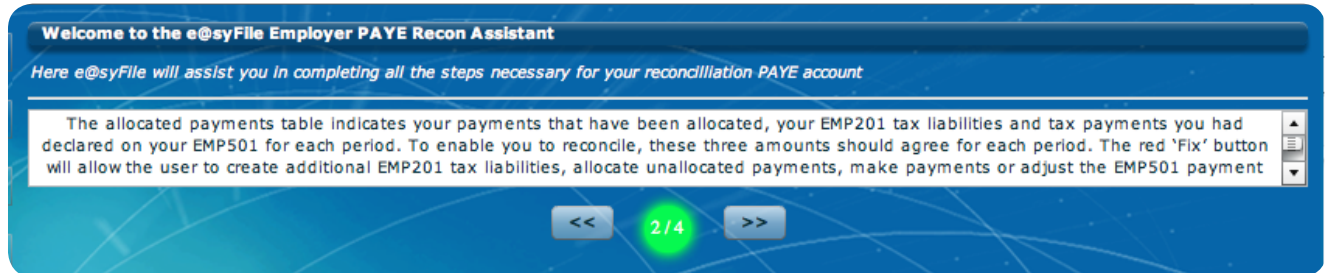
Step 9

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**.

Auto Fix Assistant
Here e@syfile attempts to detect the problem and gives you options to fix it

The amount of payments recieved balances with the amount you declared. No recon for this entry is required. However, you can update the details for this period if you wish.

- I want to allocate one of the unallocated payments to this period
- I want to perform a topup payment
- I want to modify / update my EMP201 declaration
- I want to change my EMP501 payment declaration for this period

Cancel Submit

Amount: 100000

Period	Amount	Status
201009	R1,784,281.44	0.00
201009	R1,980,340.38	0.00
201009	R1,912,871.00	0.00
201009	R1,141,141.50	0.00
201007	R1,877,946.96	0.00
201008	R1,822,366.38	0.00
201009	R1,822,366.38	0.00
201010	R0.00	0.00
201011	R0.00	0.00
201012	R0.00	0.00
201101	R0.00	3000.00
201102	R0.00	3000.00

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.

The screenshot displays the e@syFile EMPLOYER 3.2.4.6 interface. A modal dialog box titled "Enter Payment Details" is open, allowing the user to specify payment information. The dialog is divided into two main sections:

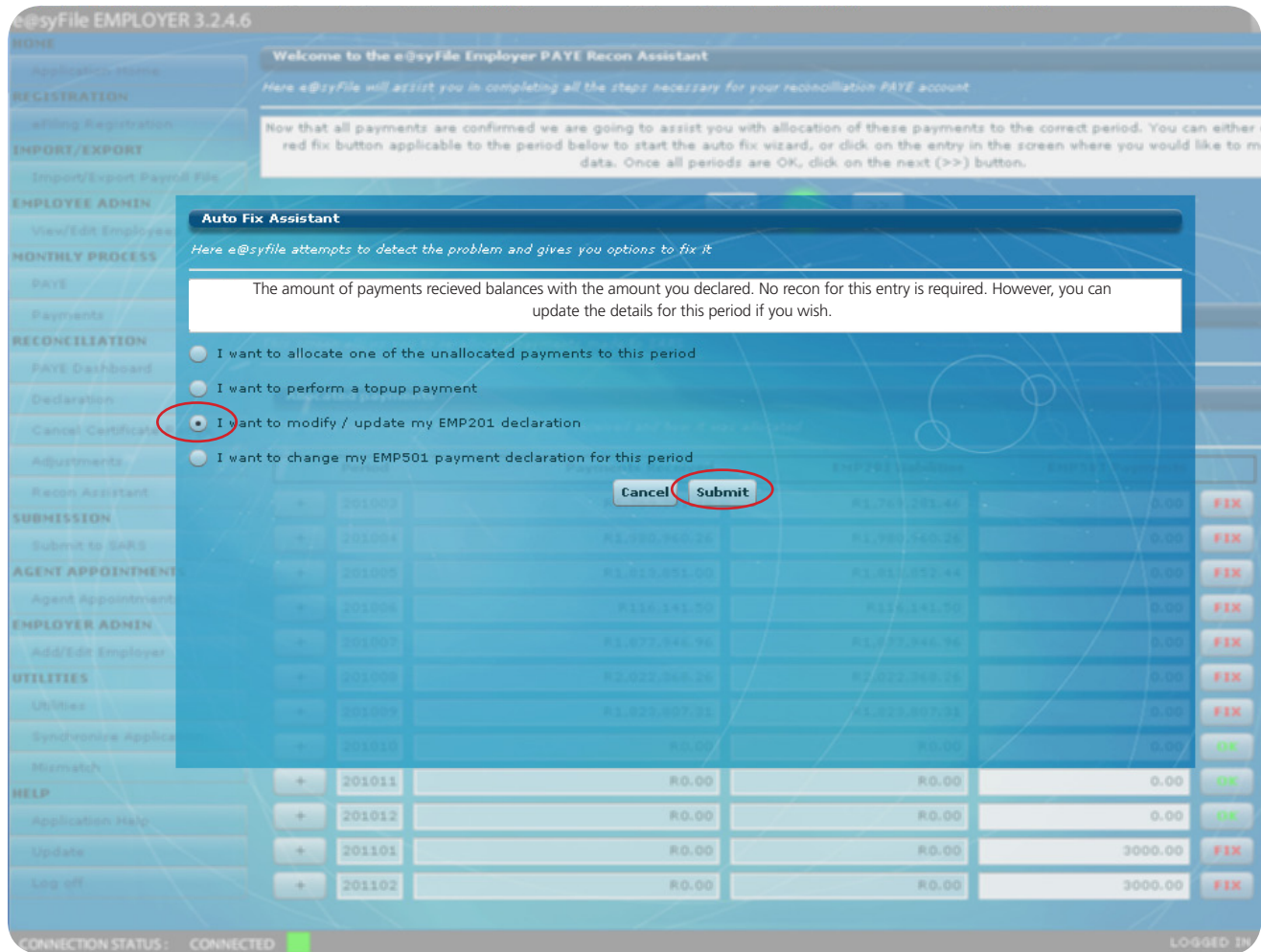
- Payment Method:** Contains two radio button options: "Credit Push" and "Debit Pull". The "Debit Pull" option is currently selected.
- Banking Details:** Contains several input fields:
 - Bank Account Holder: An empty text input field.
 - Bank Name: A dropdown menu currently showing "ABSA".
 - Bank Account Number: An empty text input field.
 - Bank Account Type: A dropdown menu currently showing "Cheque".
 - Branch Number: An empty text input field.

At the bottom of the dialog are "Submit" and "Cancel" buttons. The background interface shows a table of allocated payments with columns for "Period", "Amount", and "EMP501 Payments". The table includes rows for various periods from 201003 to 201102, with corresponding amounts and payment statuses (e.g., "FIX", "OK").

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**.

Welcome to the e@syFile Employer PAYE Recon Assistant
Here e@syFile will assist you in completing all the steps necessary for your reconciliation PAYE account

Now that all payments are confirmed we are going to assist you with allocation of these payments to the correct period. You can either click on the red fix button applicable to the period below to start the auto fix wizard, or click on the entry in the screen where you would like to modify the data. Once all periods are OK, click on the next (>>) button.

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Re-allocate payments - GO ADVERTISING PTY LTD (7920737857)

EMP201 Declaration

Period : 201003

PAYE	SDL	UIF	Penalty	Interest
1659324.6	65369.1	44587.76	0	0

Submit Close

Period	Payable	Payable	Payable	Payable	Action
201005	R1,813,851.00	R1,813,852.44	0.00		FIX
201006	R116,141.50	R116,141.50	0.00		FIX
201007	R1,877,946.96	R1,877,946.96	0.00		FIX
201008	R2,022,368.26	R2,022,368.26	0.00		FIX
201009	R1,823,807.31	R1,823,807.31	0.00		FIX
201010	R0.00	R0.00	0.00		OK
201011	R0.00	R0.00	0.00		OK
201012	R0.00	R0.00	0.00		OK
201101	R0.00	R0.00	3000.00		FIX
201102	R0.00	R0.00	3000.00		FIX

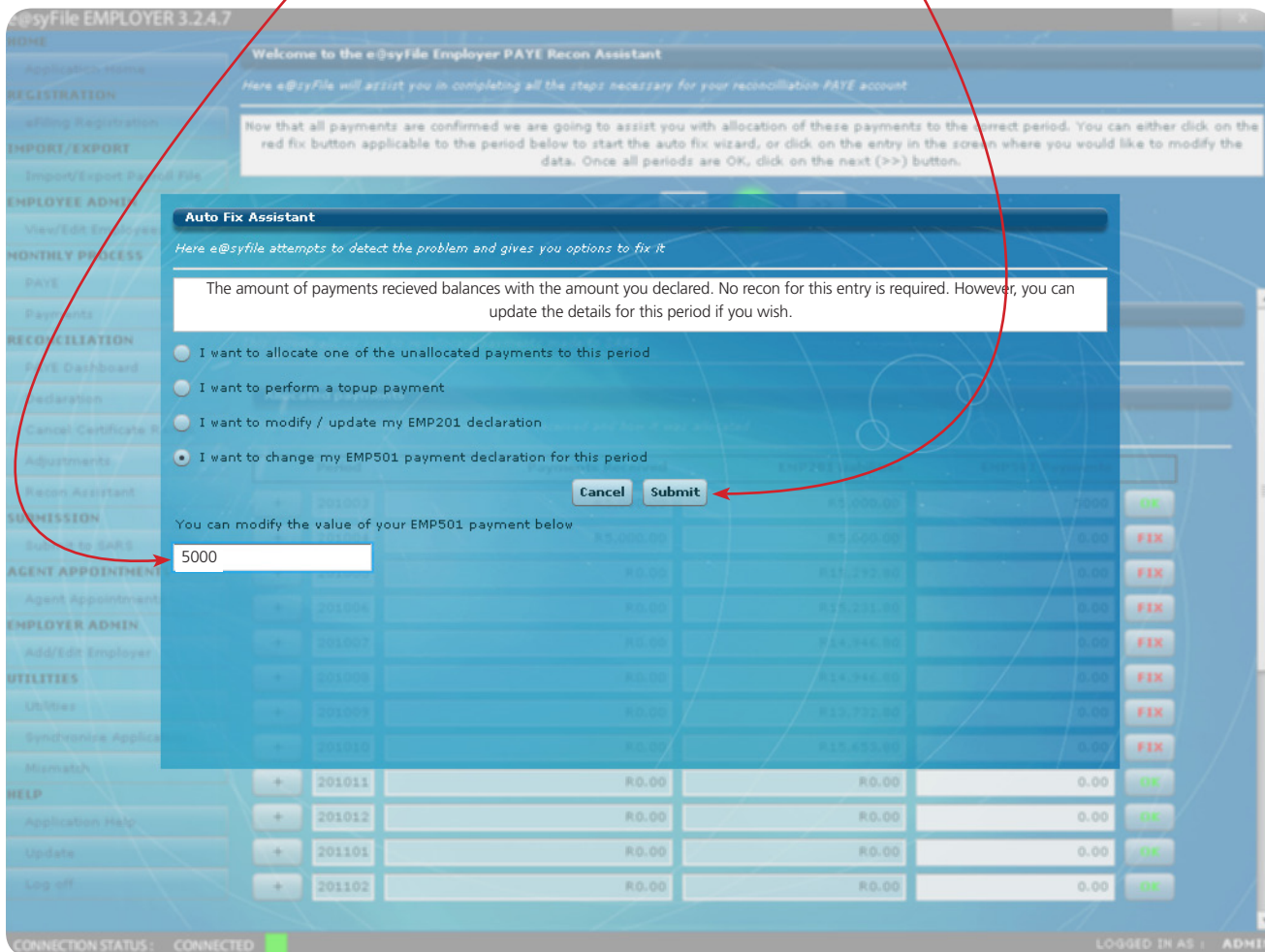
CONNECTION STATUS: CONNECTED

LOGGED IN AS: ADMIN

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.

Welcome to the e@syFile Employer PAYE Recon Assistant
Here e@syFile will assist you in completing all the steps necessary for your reconciliation PAYE account.

Now that all payments are confirmed we are going to assist you with allocation of these payments to the correct period. You can either click on the red fix button applicable to the period below to start the auto fix wizard, or click on the entry in the screen where you would like to modify the data. Once all periods are OK, click on the next (>>) button.

Re-allocate payments - GO ADVERTISING PTY LTD (7920737857)
This screen allows you to re-allocate payments made to SARS

Allocated payments
The table below shows the payments SARS received and how it was allocated

	Period	Payments Received	EMP201 Liabilities	EMP501 Payments	
+	201003	R1,769,281.46	R1,769,281.46	1769281.46	OK
+	201004	R1,980,960.26	R1,980,960.26	1980960.26	OK
+	201005	R1,813,851.00	R1,813,852.44	1813852.44	OK
+	201006	R116,141.50	R116,141.50	116141.50	OK
+	201007	R1,877,946.96	R1,877,946.96	1877946.96	OK
+	201008	R2,022,368.26	R2,022,368.26	2022368.26	OK
+	201009	R1,823,807.31	R1,823,807.31	1823807.31	OK
+	201010	R0.00	R0.00	0.00	OK
+	201011	R0.00	R0.00	0.00	OK
+	201012	R0.00	R0.00	0.00	OK
+	201101	R0.00	R0.00	0.00	OK
+	201102	R0.00	R0.00	0.00	OK

CONNECTION STATUS: CONNECTED ■ LOGGED IN AS: ADMIN

Step 3

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

Welcome to the e@syFile Employer PAYE Reconciliation Assistant
 Here e@syFile will assist you in completing all the steps necessary for your reconciliation PAYE account

Your submitted EMP201 returns have been used to calculate your liabilities for PAYE, SDL and UIF for each period. These amounts are displayed below for you to review. These values will be used to submit a revised EMP501 to SARS. To make any adjustments please return to the previous step to revise your EMP201 liabilities. To proceed using these values and submit your revised EMP501 please click below.

There is a difference between the tax amounts you have declared and the value of active IRP5 / IT3(a) certificates that have been submitted to SARS. Note: This includes all certificates received by SARS and includes previous submissions and / or certificates submitted through channels other than e@syFile Employer™. Please confirm:

- The certificate values are incorrect and need to be adjusted
- The certificate values are correct and this difference should be processed to the account

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EMP501 Revised

The table below summarises your PAYE, SDL and UIF tax amounts for each period of your reconciliation.

Period	PAYE	SDL	UIF	Total
201003	R111,939,913.57	R0.00	R0.00	R111,939,913.57
201004	R116,618,239.01	R0.00	R0.00	R116,618,239.01
201005	R112,480,829.54	R0.00	R0.00	R112,480,829.54
201006	R112,460,750.43	R0.00	R0.00	R112,460,750.43
201007	R117,418,610.86	R0.00	R0.00	R117,418,610.86
201008	R114,187,431.74	R0.00	R0.00	R114,187,431.74
Total	R685,105,775.15	R0.00	R0.00	R685,105,775.15

Submitted Certificate Totals

Below are the certificate amounts for all active IRP5 and IT3(a) certificates received by SARS. These certificate values will be used on the revised EMP501 that will be submitted to SARS.

CONNECTION STATUS: CONNECTED ■ LOGGED IN AS : t

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.

Welcome to the e@syFile Employer PAYE Reconciliation Assistant
 Here e@syFile will assist you in completing all the steps necessary for your reconciliation PAYE account

Your submitted EMP201 returns have been used to calculate your liabilities for PAYE, SDL and UIF for each period. These amounts are displayed below for you to review. These values will be used to submit a revised EMP501 to SARS. To make any adjustments please return to the previous step to revise your EMP201 liabilities. To proceed using these values and submit your revised EMP501 please click below.

There is a difference between the tax amounts you have declared and the value of active IRPS / IT3(a) certificates that have been submitted to SARS. Note: This includes all certificates received by SARS and includes previous submissions and / or certificates submitted through channels other than e@syFile Employer™. Please confirm:

- The certificate values are incorrect and need to be adjusted
- The certificate values are correct and this difference should be processed to the account

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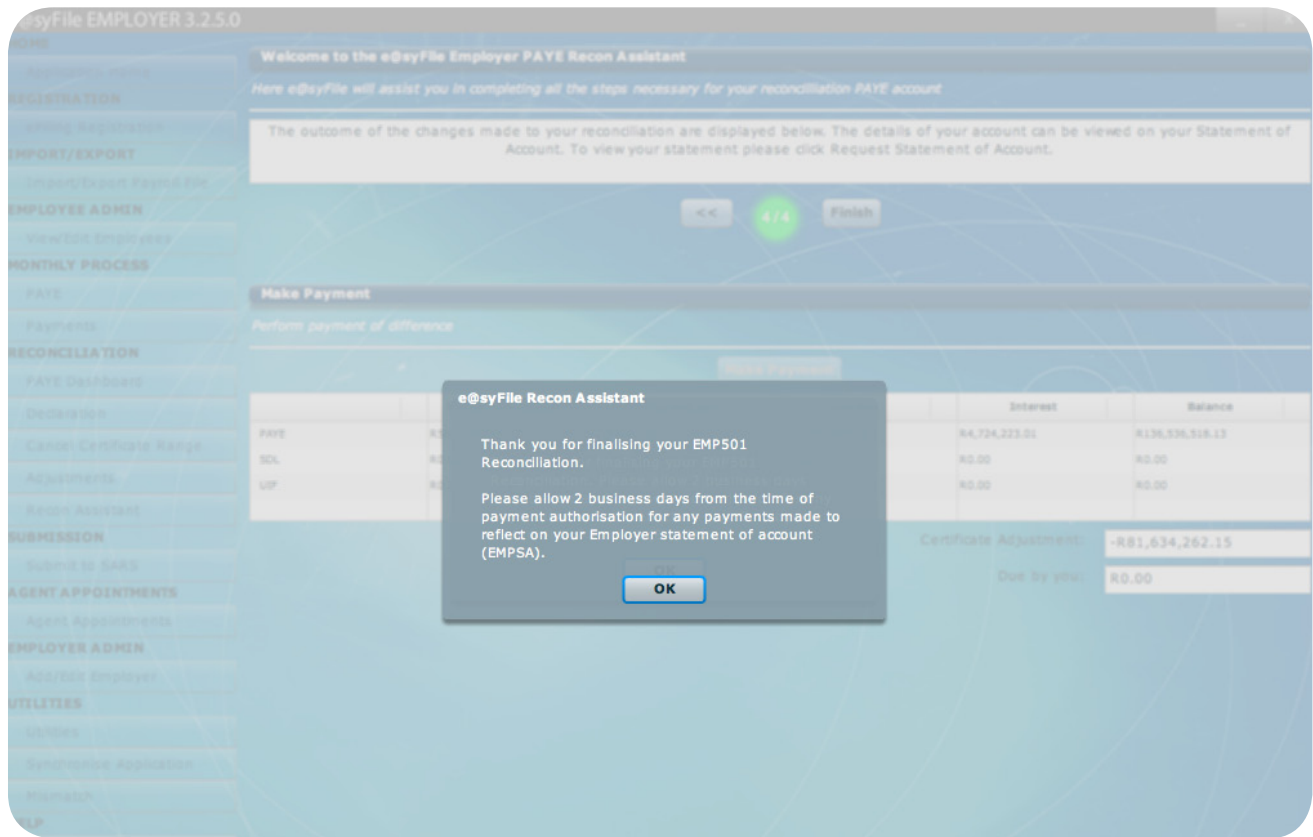
Year	Value	Value	Value	Value
201003	R111,939,913.57	R0.00	R0.00	R111,939,913.57
201004	R116,618,239.01	R0.00	R0.00	R116,618,239.01
201005	R112,480,829.54	R0.00	R0.00	R112,480,829.54
201006	R112,460,750.43	R0.00	R0.00	R112,460,750.43
201007	R117,418,610.86	R0.00	R0.00	R117,418,610.86
201008	R114,187,431.74	R0.00	R0.00	R114,187,431.74
Total	R685,105,775.15	R0.00	R0.00	R685,105,775.15

Submitted Certificate Totals
 Below are the certificate amounts for all active IRPS and IT3(a) certificates received by SARS. These certificate values will be used on the revised EMP501 that will be submitted to SARS.

PAYE	SDL	UIF	Total
R471,655.82	R102,086.99	R189,448.06	R763,190.87

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, EMP5A, 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.

Welcome to the e@syFile Employer PAYE Status Dashboard
The PAYE dashboard provides a consolidated view of the Employer's PAYE tax affairs.

Select Company : **A.Company** | Select Period : **201008** | Show | PAYE Recon Assistant

EMP201 Returns and Payments allocated	
Item	Amount
EMP201 Liabilities	R1,774,057,326.00
Payments Allocated	R986,605,176.65
Difference	R787,452,149.35

Certificates	
Item	Amount
EMP501 Certificate Value	R763,190.87
Certificates received by SARS	R987,888,526.00
Difference	-R987,125,335.13

EMP201 and EMP501 liabilities	
Item	Amount
EMP201 Liabilities	R1,774,057,326.00
EMP501 Liabilities	R987,888,526.00
Difference	R786,168,800.00

Certificates received and payments allocated	
Item	Amount
Certificates received by SARS	R987,888,526.00
Payments Allocated	R986,605,176.65
Difference	R1,283,349.34

Comparison			
	This Period	Previous Period	Change
Active Certificates received by SARS	613	101	512
Active Certificate Values	R763,190.87	R2,610,765.26	-R1,847,574.38

Account summary for Period of reconciliation	
Item	Amount
Total EMP201 Liabilities	R1,774,057,326.00
Additional EMP501 Liabilities	R786,168,800.00
Certificate Adjustment	R0.00
Add. Penalties, Interest & Add. Tax	R116,582,502.52
Total Liabilities	R2,676,808,628.53
less Payments Allocated to taxes	R986,605,176.65
less Payments Allocated to other	R766,914.61
Total Amount Due	R1,689,436,537.27
Unallocated Payments	R957,952,012.72

IT88 Information	
Item	Amount
ITA88 Notices Issued	204
ITA88 Notices Cancelled	0
ITA88 Notices Active	204
ITA88 Appointment Amount	R327,750.00
ITA88 Cancelled Amount	R0.00
Active ITA88 Appointments	
ITA88 Amount Received	R0.00
ITA88 Amount Due	R42,000.00

CONNECTION STATUS: CONNECTED | LOGGED IN AS: t

e@syFile™ PAYE
User Guide



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