

# OVERVIEW

**PAYE**

**2010**  
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[www.sars.gov.za](http://www.sars.gov.za)

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## 1. Introduction

Over the past three years, SARS has been modernising and simplifying tax processes in line with international best practice.

Each year we work towards improving service standards, incorporating the latest technology and developments in tax standards. Our aim is to provide a straightforward, user-friendly process and solution.

As part of this, SARS has made further changes to fine-tune the Paye-As-You-Earn (PAYE) process. We have introduced entirely new elements, including new fields. These changes are a vital part of SARS's long-term vision to have a more accurate reconciliation process. More information means a less cumbersome process, as returns are increasingly pre-populated. It also means a more efficient tax service, with faster turnaround times.

This brochure will give the employer some insight into the PAYE process and your responsibility as an employer. Other detailed guides for the various steps of the PAYE process are available for download on [www.sars.gov.za](http://www.sars.gov.za). For further information, please visit a SARS branch, call the SARS Contact Centre on 0800 00 SARS (7277) or visit [www.sars.gov.za](http://www.sars.gov.za).

## 2. The aim of the Pay-As-You-Earn (PAYE) reconciliation process

### PAYE RECONCILIATION AIMS TO ANSWER TWO QUESTIONS

**1** Have I matched my actual PAYE liabilities as declared on the EMP501 with all the IRP5s for the tax year?

- Have I accurately reflected the PAYE liabilities on the IRP5s?
- Have I made adjustments for all errors?

**2** Is the employee data correct for accurate pre-population of tax returns?

- Have I accurately matched the liabilities to employee records?

### WHY DO THESE QUESTIONS MATTER?

- This will help you exclude liabilities or payments related to certificates issued in prior years.
- Identify and resolve any differences between liabilities declared on your EMP201s and actual liabilities based on IRP5s.
- Determine what is due to/by SARS for the tax year.

- Help you reconcile your IRP5s with the taxes withheld.
- Issue accurate IRP5s to your employees for tax year.

**Note:** You will not be allowed to issue IRP5s to your employees if you are not reconciled for tax year.

### 3. What is reconciliation?

RECONCILIATION IS . . .	. . . WHICH MEANS
<ul style="list-style-type: none"> <li>A process to match taxes declared on monthly EMP201s with the actual liabilities based on the final IRP5s to be issued for the relevant year of assessment.</li> </ul>	<ul style="list-style-type: none"> <li>You need to start by knowing what you have declared and what, with hindsight, you should have declared for the year of assessment.</li> </ul>
<ul style="list-style-type: none"> <li>Ability to understand the difference (if any) between actual tax liabilities and payments made to SARS.</li> </ul>	<ul style="list-style-type: none"> <li>You need to be able to match what you owe to the payments you have actually made.</li> </ul>
<ul style="list-style-type: none"> <li>A process to match back your actual liabilities to funds withheld from your employees.</li> </ul>	<ul style="list-style-type: none"> <li>You need to be able to work out how the total you have paid matches individual employee liabilities – for their IRP5s.</li> </ul>

### AND WHAT IS NOT RECONCILIATION?

RECONCILIATION IS NOT . . .	. . . WHICH MEANS
<ul style="list-style-type: none"> <li>Just a reflection of the payments and liabilities declared on your monthly EMP201 forms.</li> </ul>	<ul style="list-style-type: none"> <li>A reconciliation can be correct even if the balance identifies that you owe money or have a credit for the tax year.</li> </ul> <p><b>Note:</b> It is possible you may have overpaid for the year, but submitting a refund may require careful documentation for this and prior years.</p>

### 4. The Pay-As-You-Earn (PAYE) process

EMPLOYER'S RESPONSIBILITY	TIMEFRAMES	WHAT YOU NEED TO DO
The Monthly Employer Declaration (EMP201)		
Completing and submitting your Monthly Employer Declaration (EMP201)	Each month's declaration must be submitted and paid on or before the 7th of each month. Should the 7th fall on a weekend or public holiday, the payment must be made on the last business day preceding the 7th of the month.	<ul style="list-style-type: none"> <li>Declare the total payment made for PAYE, SDL and UIF</li> <li>SARS now provides employers with a detailed Statement of Account (EMPSA) containing all Monthly Employer Declaration (EMP201) and PAYE (Employer Reconciliation Declaration [EMP501]) transactions</li> <li>The EMPSA is automatically issued for tax periods which fall in the current transaction year (March 2010 to February 2011 for this year).</li> <li>For a detailed explanation please read the corresponding section</li> </ul>

EMPLOYER'S RESPONSIBILITY	TIMEFRAMES	WHAT YOU NEED TO DO
Completing and submitting the interim (biannual) PAYE reconciliation		
Preparing for the interim (biannual) PAYE reconciliation	1 June to interim (biannual) submission period	<ul style="list-style-type: none"> <li>• The interim (biannual) reconciliation is for the six month period from 1 March to 31 August.</li> <li>• Collate employees' demographic information as per the IRP5/IT3(a) requirements for that particular year</li> <li>• Capture this information into your payroll system (where applicable)</li> <li>• Gather all other information required, i.e. EMP201s, and payments in respect of the EMP201s, for the period March to August.</li> <li>• For a detailed explanation please read the corresponding section</li> </ul>
Completing and submitting your interim (biannual) reconciliation	1 September to 29 October	<ul style="list-style-type: none"> <li>• Ensure that you have the latest version of e@syFile™ Employer, which can be downloaded from <a href="http://www.sarsefiling.co.za">www.sarsefiling.co.za</a></li> <li>• Complete your Employer Reconciliation Declaration (including EMP501, IRP5/IT3(a) and EMP601) along with all employee tax certificates for the relevant transaction year and submit to SARS</li> <li>• Copies of your submitted documents must be kept for five years.</li> <li>• For a detailed explanation please read the corresponding section</li> </ul>
Issuing Employee Income Tax Certificates [IRP5/IT3(a)s] to employees		Only provide certificates to employees whose employment was terminated up to the closing of the biannual period (either due to resignation, death, immigration or an employer ceasing to be an employer) according to the current process and legislation.
Completing and submitting the annual PAYE reconciliation (during Employers Tax Season)		
Preparing for the annual reconciliation (Employers Tax Season)	March	<ul style="list-style-type: none"> <li>• The annual reconciliation is for the twelve month period from 1 March of the current tax year to the end of February the following year</li> <li>• Collate employees' demographic information as per the IRP5/IT3(a) requirements for that particular year</li> <li>• Capture this information into your payroll system (where applicable)</li> <li>• Gather all other information required, i.e. EMP201s, and payments in respect of the EMP201s, for the period March to February the following year.</li> <li>• For a detailed explanation please read the corresponding section</li> </ul>
Completing and submitting your Employer Reconciliation Declaration	1 April to 31 May	<ul style="list-style-type: none"> <li>• Ensure that you have the latest version of e@syFile™ Employer, which can be downloaded from <a href="http://www.sarsefiling.co.za">www.sarsefiling.co.za</a></li> <li>• Complete your Employer Reconciliation Declaration (including EMP501, IRP5/IT3(a) and EMP601) along with all employee tax certificates for the relevant transaction year and submit to SARS</li> <li>• Copies of your submitted documents must be kept for five years.</li> <li>• For a detailed explanation please read the corresponding section</li> </ul>
Issuing Employee Income Tax Certificates [IRP5/IT3(a)s] to employees	June or immediately after reconciling	<ul style="list-style-type: none"> <li>• Issue employee tax certificates [IRP5s and IT3(a)s] to all employees</li> <li>• For a detailed explanation please read the corresponding section</li> </ul>

## 5. Completing and submitting your Monthly Employer Declaration (EMP201)

Each month employers have to declare their total Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF) allocations. This is done by completing a Monthly Employer Declaration (EMP201), and submitting it to SARS together with the payment on or before the 7th of each month. Should the 7th fall on a weekend or public holiday, payment must be made on the last business day preceding the 7th of the month.

- A new EMP201 was introduced earlier this year, and must be used. If an old EMP201 form is used, it will be rejected. The new EMP201 is easily distinguishable:
  - It is a landscape format Adobe (PDF) form
  - A unique payment reference number (PRN) is pre-populated onto each form, and must be used when making payments to ensure that your payment is correctly allocated
  - There are two fields for employers to indicate any penalties and/or interest to be paid for the relevant period

The image shows the SARS Monthly Employer Declaration (EMP201) form. It is divided into several sections: Employer Details, Particulars of Declarant, Payment Details, Declaration, and a footer with barcodes and reference numbers. Three callouts are present on the right side of the form:

- 1** Enter your reference number/s: This callout points to the PAYE Ref No., SDL Ref No., and UIF Ref No. fields in the Employer Details section.
- 2** Enter the declarant's particulars: This callout points to the First Name, Surname, Position held at Business, ID No., Date of Birth (CCYYMMDD), Business Tel No., Fax No., and Cell No. fields in the Particulars of Declarant section.
- 3** Enter the payment allocation: This callout points to the PAYE R, SDL R, and Interest R fields in the Payment Details section.

At the bottom of the form, there are three barcodes and the following text: EMP201\_RO 2010.29.00 English 2010 01/01. A large watermark 'SARS' is visible across the center of the form.

- Employers have a legal obligation to submit their EMP201s and make the corresponding payment. In terms of the Income Tax Act 58 of 1962, employers are required to:
  - Deduct the correct amount of tax from employees
  - Pay those amounts to SARS, and
  - Declare such amounts paid to SARS on a Monthly Employer Declaration form (EMP201)

## 6. The Statement of Account (EMPSA)

SARS will provide employers with a detailed Statement of Account (EMPSA) containing all Monthly Employer Declaration (EMP201) and PAYE (Employer Reconciliation Declaration [EMP501]) transactions. The EMPSA will be automatically issued for tax periods which fall in the current transaction year (March 2010 to February 2011) and onwards.

The EMPSA will contain a summary of all financial transactions for PAYE, SDL and UIF for the specific tax period(s). The EMPSA will empower the employer by giving him/her the tools needed to ensure that his/her SARS account is in good standing, and will ensure transparency. Where previously employers received three separate statements, the EMPSA will combine these statements to give employers a broader view of their PAYE, SDL and UIF transactions. Transaction discrepancies will also be highlighted to enable employers to manage their accounts effectively.

Employers registered on eFiling and e@syFile™ Employer will receive an EMP501 monthly whilst employers who file their EMP201 and PAYE returns manually will receive an EMP501 by post quarterly.

For the 2008 and onward transaction years, the employer must request an EMP501 using eFiling, e@syFile™ Employer or by calling the SARS Contact Centre on 0800 00 SARS (7277). Requests pertaining to any transaction year/s must be made at a SARS branch.

## **7. Preparing your Reconciliation (EMP501), including Interim (Biannual) Reconciliation and Annual Reconciliation**

Employers are now required to submit interim (biannual) reconciliation declarations, a critical new element in setting the foundation for increasingly efficient processing of PAYE submissions. The interim (biannual) submission is a reconciliation for the six month period from 1 March to 31 August. The annual reconciliation is a reconciliation for the full twelve month period from 1 March to the end of February. These declarations must be submitted to SARS by the date the Commissioner for SARS, prescribes by notice in the Government Gazette.

The interim (biannual) reconciliation process is exactly the same as the annual reconciliation declaration except that the declaration and employee Income Tax certificates are in respect of six months only. The submission can be made either electronically or manually. While SARS relaxed the requirement for employers to complete the new fields during the April/May 2010 PAYE reconciliation, employers are now required to complete these additional mandatory fields and validate the data files submitted to SARS.

You will need all your EMP201s in order to:

- Declare and correct your liability (the amounts owing to SARS for PAYE, SDL and UIF) for each month
- Calculate the actual payments made in respect of your tax liabilities for each month
- Separate any liabilities, payments and/or employer tax certificates which do not relate to this reconciliation.

Reconciliation involves matching all tax due (liabilities) with all tax paid and checking these against the total value of all tax certificates created. The reconciliation process only relates to tax paid and not additional tax, not penalties and not interest. Reconcile the sum of your monthly declarations against the sum of the taxable portion on your employee tax certificates by adding the totals of each monthly declaration, and also adding the total tax of each employee tax certificate. Compare both these amounts with the actual tax paid. These three amounts should all be equal. If they are not, the employer will be able to rectify the amounts, update the amounts so that they balance or make payment for the shortfall.

**Note: The EMP201 information for the interim biannual reconciliation will be for the six month period March to August. The annual reconciliation will be for the twelve month period March to February.**

### **7.1 If you use a payroll system**

Ensure that all the necessary information as per the prescribed format has been captured in your payroll system. Your payroll system will generate a CSV file containing all the IRP5/IT3(a) information.

**Note: SARS will no longer accept CSV files generated using a payroll system – employers must import their CSV file into e@syFile™ Employer for submission to SARS.**

### **7.2 Completing and submitting your reconciliation (EMP501)**

Reconciliation documents [EMP501, IRP5/IT3(a), EMP601 and EMP701] are available from all SARS branches. A major development in the reconciliation process over the past three years was the introduction of a free software application, e@syFile™ Employer, to reduce turnaround times and errors. e@syFile™ Employer ultimately provides a simpler, more convenient process for both employers and SARS, and also offers all the reconciliation documents in one convenient software package. The latest version of e@syFile™ Employer can be downloaded from [www.sarsefiling.co.za](http://www.sarsefiling.co.za) at any time.

**Note: Please ensure that you have the latest version of e@syFile™ Employer everytime you want to make a submission to SARS. Any submission done using previous versions of e@syFile™ Employer will not be accepted.**





**4** Enter your revised monthly liability

**5** Enter the revised amounts (excluding payments in respect of other years of assessment, penalties and interest)

**6** Calculate the actual IRP5 tax liability for the transaction year:

- Import payroll files
- Enter manual certificates

**7** Calculate amount due to/by SARS. This does not have to equal to zero

The EMP501 is an integral part of the annual and interim (biannual) reconciliation. The employer uses the form for annual and interim (biannual) reconciliations to declare:

- The actual monthly liabilities
- Total employees tax liability
- The actual monthly SDL and UIF liabilities (if registered/liable for these tax types)
- Total SDL and UIF liability (if registered/liable for these tax types)
- The actual employees tax, SDL and UIF payments made to SARS (excluding any penalties or interest payments)
- The total employees tax (SITE and PAYE) value of the IRP5 tax certificates
- The amount due by/to the employer.

Once the employer has completed the declaration, he/she must sign it and submit it to SARS together with the other reconciliation documents. If e@syFile™ Employer is used and the user opts to submit electronically no manual documentation is submitted to SARS.

**Remember to complete the now mandatory employer demographic information on your EMP501 and the demographic and financial information related to your IRP5/IT3(a).**



### 7.2.2 Using a payroll system

Import your PAYE CSV files into e@syFile™ Employer. A PAYE CSV file is electronic data of your employee tax certificates [IRP5/IT3(a)s] which is generated using your payroll system. Reconcile your liabilities against employee tax certificates for the year. You will need your employer monthly declarations (EMP201s) to calculate the actual payments made in respect of the liabilities. For the interim biannual reconciliation the information is required for the six month period March to August. For the annual reconciliation the information is required for the twelve month period March to February.

**Note: SARS will no longer accept CSV files generated using a payroll system – employers must import their CSV file into e@syFile™ Employer for submission to SARS.**

### 7.2.3 Completing your declaration manually

Follow the steps above using the manual documents which are available at all SARS branches. The manual certificates with the signed EMP501/EMP701, and where applicable an EMP601, must be submitted to SARS. The EMP701 can only be used to change an annual reconciliation declaration of a prior year.

**Note: Employers making use of manual certificates may only issue these to employees once SARS is satisfied that the reconciliation has been completed correctly for the annual reconciliation. For the interim (biannual) reconciliation the tax certificates must not be issued to employees as they are for SARS's administrative purposes only. However, the relevant certificate must be provided to employees whose employment was terminated prior to the closing of the biannual period (either due to resignation, death, immigration or an employer ceasing to be an employer) according to the current process and legislation.**

### 7.2.4 Submitting your declaration to SARS

You have the following submission methods available to you:

#### **For e@syFile™ Employer submissions (ZIP file format):**

- Making electronic-only submissions: Using e@syFile™ Employer, you can make your submission electronically via eFiling
- Completing your submission electronically and submitting it manually: if you are submitting your reconciliation on disk to a SARS branch, you must include signed hardcopies of the EMP501, and, if applicable, an EMP601 and EMP701.

#### **For manual submissions:**

- Submitting manual documents only: You will need to submit signed hardcopies of all your reconciliation documents to your nearest SARS branch.

**Note: Don't leave your submission to the last minute. If there are any problems you will need time to sort them out.**

### 7.2.5 Issuing employee tax certificates to employees [IRP5s/IT3(a)s]

Interim (biannual) tax certificates must not be issued to employees as they are for SARS's administrative purposes only. However, the relevant certificate must be provided to employees whose employment was terminated prior to the closing of the biannual period. This must be done within 14 days of such termination.

Tax certificates submitted for the interim (biannual) reconciliation will differ from the certificates submitted annually in the following ways:

- Interim (biannual) tax certificates will only be issued to SARS and must not be issued to employees
- Interim (biannual) tax certificates will reflect information on income and deductions for a maximum period of six months
- Employees tax may be reflected against code 4102 (PAYE). The total amount does not have to be split into SITE(4101) and PAYE (4102)

For employees whose employment was terminated up to the closing of the interim (biannual) period for instance due to resignation, death, immigration or where the employer ceased to be an employer:

- The tax certificate must reflect financial information for the period actually employed
- Where there were deductions in respect of employees tax, it must be split and reflected against code 4101(SITE) and 4102 (PAYE).
- The calendar month in the tax certificate number (code 3010) must be specified as "02" to indicate that this is a final tax certificate. The same certificate should be submitted to SARS at the end of the tax year as part of the final submission.

For the annual reconciliation e@syFile™ Employer automatically generates an Adobe PDF version of all Tax certificates. After the annual reconciliation for the full tax year, employers must issue the final Income Tax certificates to employees. When creating their submission, employers have the option of storing the PDF certificates created as part of their reconciliation.

## 8. What will SARS do once I have submitted my declaration?

- If you do submit, SARS will check for discrepancies in your declaration, such as:
  - Whether or not there is a significant difference in the liability you declared and the actual liability you owe
  - If the funds declared were not actually paid to SARS
- If you owe SARS you will need to settle the amount
- If there are no discrepancies in the submission, SARS will accept it and employees will begin receiving (upon request) pre-populated tax returns (after the annual reconciliation and in time for Personal Income Tax Season)
- If you do not submit your declarations, your employees will not receive a pre-populated tax return for Personal Income Tax Season.

## 9. Common reconciliation issues

### 9.1. My tax certificates do not match my total liabilities. This could be as a result of:

- Not all IRP5s are included with reconciliation
- IRP5's are included of which liability is declared in a previous year
- Liabilities are not accurately reflected
- Prior year liabilities are declared in a month of the current transaction year
- Rounding errors
- You have not recovered employee taxes from your employees.

### 9.2. Where there is a difference between the Monthly Employer Declarations (EMP201s) submitted and the EMP501

- The filing of your Monthly Employer Declarations (EMP201s) is a critical element in the reconciliation. The EMP201s are like tiny building blocks underlying the reconciliation. If there are any errors in your EMP201s, it will affect the reconciliation. See section 10 Common payment problems and how to resolve them for more information.

**Note: This is not an exhaustive list, just a summary of the most common items.**

## 10. Common payment problems and how to resolve them

### 10.1 Unallocated payments

An unallocated payment is any payment (or portion thereof) that could not be assigned to a specific Monthly Employer Declaration (EMP201). This would occur in instances where the employer paid more than the value of the EMP201, did not file their return, or did not specify the correct payment reference number (PRN) when making payment. These payments will not be taken into consideration when calculating penalties and interest, and when performing the annual (Employer Reconciliation Declaration [EMP501] reconciliation. This could result in compliance actions being initiated against the employer. It is therefore critical that these payments are followed up and correctly assigned by employers.

### 10.2 Underpayment due to interest and penalties

Where interest and penalties are charged due to a late payment the payment will first be offset against these charges before being assigned to any tax declared on the Monthly Employer Declaration (EMP201). Most employers do not increase their payments to take account of this and as a result an underpayment occurs for the particular tax period which will continue to accrue interest until it is settled. If these additional charges have been correctly imposed, the employer is required to make an additional payment using the EMP201 payment reference number (PRN) to ensure that the payment is correctly allocated. The employer could face penalties and interest if the payment is not made.

### 10.3 Outstanding returns

If no Monthly Employer Declaration (EMP201) is filed the accompanying payment cannot be allocated. Ensure that the correct EMP201 is submitted and the relevant payment using the correct Payment Reference Number is made timeously.

### 10.4 Resolving account inaccuracies relating to unallocated and incorrectly allocated payments

An online function has been provided on e@syFile™ Employer and eFiling for employers to rectify unallocated payments. This function will also provide employers with a means to request SARS to change allocations that have been incorrectly performed. Employers not registered for e@syFile™ Employer or eFiling may visit the nearest SARS branch for assistance. For a detailed guide, please visit [www.sars.gov.za](http://www.sars.gov.za). Employers may either allocate a payment themselves by indicating the specific Monthly Employer Declaration (EMP201) to which the payment should be assigned (by specifying the appropriate PRN) or by requesting that SARS allocates the payment to any outstanding balances reflected on the EMP201 (see section 3.1 The Statement of Account (EMP201) above). This is referred to as a "payment on account" and is specified by using 00000000 as the last eight digits on the payment reference (PRN). SARS will allocate the payment according to SARS payment allocation rules.

**Note: This is not an exhaustive list, just a summary of the most common items. For more information regarding SARS payment rules please go to [www.sars.gov.za](http://www.sars.gov.za) and select "I want to make a payment..." to view the SARS payment rules.**

## 11. Registering employees

Employers can now use e@syFile™ Employer or eFiling to register new employees for Income Tax. Please refer to the e@syFile™ Employer User Guide for more information on the ITREG specifications.

Once an employee's demographic information has been validated, and the employer has submitted the reconciliation, the employee will be registered for Income Tax. Both the employer and employee will be informed of the Income Tax number. Where the application is unsuccessful, the reason for failure of the registration will be communicated to the employer.

## 12. SARS communication

All communication SARS issues for the employer's attention on eFiling is also issued through the e@syFile™ Employer channel, helping employers keep abreast of any changes or matters of interest which affect them. SARS also communicates regularly with employers by post, through advertising and the media.

## 13. Glossary of terms

<b>Term</b>	<b>Description</b>
<b>CSV file</b>	Electronic data of your employee tax certificates [IRP5/IT3(a)s] which is generated using your payroll system
<b>EMP201</b>	The Monthly Employer Declaration
<b>EMP301</b>	Underpayment on Account letter
<b>EMP501</b>	Employer Reconciliation Declaration
<b>EMP601</b>	Tax Certificate Cancellation Declaration
<b>EMP701</b>	Reconciliation Declaration Adjustment
<b>EMPSA</b>	Statement of Account
<b>IRP5/IT3a</b>	Employee Tax Certificate
<b>ITREG certificate</b>	Income Tax Registration certificate
<b>PAYE</b>	Pay-As-You-Earn
<b>SDL</b>	Skills-Development-Levy
<b>SITE</b>	Standard Income Tax on Employees
<b>Tax liability</b>	Amount of tax withheld from the employees, which is owed to SARS
<b>UIF</b>	Unemployment Insurance Fund



Lehae la SARS • 299 Bronkhorst Street • Nieuw Muckleneuk • Pretoria • 0181  
Private Bag X923 • Pretoria • 0001  
Tel: +27 12 422 4000 • Fax: +27 12 422 5181  
Contact Centre: 0800 00 SARS (7277)  
[www.sars.gov.za](http://www.sars.gov.za)