

**PUBLIC RELEASE**

# Business Requirements Specification: PAYE Employer Reconciliation

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# 1. DEFINITIONS AND ACRONYMS

The following definitions and acronyms have been defined to provide assistance in identifying the meaning of SARS's terminology.

Term	Description
<b>Alpha</b>	<ul style="list-style-type: none"> <li>Alphabet A until Z</li> <li>Upper Case and Lower Case</li> <li>Dash (-)</li> <li>Space ( )</li> <li>Comma (,)</li> <li>Apostrophe (')</li> <li>Characters such as ê, ë etc.</li> </ul>
<b>Alphanumeric</b>	<ul style="list-style-type: none"> <li>Alphabet A until Z</li> <li>Upper Case and Lower Case Characters</li> <li>Dash (-)</li> <li>Space ( )</li> <li>Comma (,)</li> <li>Apostrophe (')</li> <li>Characters such as ê, ë etc.</li> <li>Numbers 0 to 9</li> </ul>
<b>Certificate Type</b>	<ul style="list-style-type: none"> <li>Type of Certificate for which tax is to be levied. Types of Certificates include: <ul style="list-style-type: none"> <li>IRP5;</li> <li>IT3(a)</li> <li>ITREG (to be used when registering an employee for income tax)</li> </ul> </li> </ul> <p><b>Note:</b> Additional certificate types may be added at a later stage.</p>
<b>Conditional Fields</b>	<ul style="list-style-type: none"> <li>Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed</li> </ul>
<b>CSV File</b>	<ul style="list-style-type: none"> <li>Comma Separated Value File</li> </ul>
<b>EMP501</b>	<ul style="list-style-type: none"> <li>Employer Reconciliation Declaration Form</li> </ul>
<b>EMP601</b>	<ul style="list-style-type: none"> <li>Tax Certificate Cancellation Declaration Form</li> </ul>
<b>EMP701</b>	<ul style="list-style-type: none"> <li>Reconciliation Adjustment Declaration Form</li> </ul>
<b>Employee</b>	<ul style="list-style-type: none"> <li>Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act</li> </ul>
<b>Employee's tax</b>	<ul style="list-style-type: none"> <li>An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period.</li> </ul>
<b>Employer</b>	<ul style="list-style-type: none"> <li>Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act</li> </ul>
<b>Foreign Bank Account</b>	<ul style="list-style-type: none"> <li>Bank Account with a financial institution not recognised by BANKSERV (refer to <a href="http://www.bankservafrica.com">www.bankservafrica.com</a>)</li> </ul>

Term	Description
<b>Free Text</b>	<p>Free text includes the following:</p> <ul style="list-style-type: none"> <li>• Alphabet A until Z</li> <li>• Upper and Lower Case Characters</li> <li>• Number 0 to 9</li> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Inverted Commas ("" )</li> <li>• Back slash(\)</li> <li>• Forward slash (/)</li> <li>• Question Mark (?)</li> <li>• At sign (@)</li> <li>• Ampersand (&amp;)</li> <li>• Dollar sign (\$)</li> <li>• Exclamation Mark (!)</li> <li>• Hash (#)</li> <li>• Plus (+)</li> <li>• Equals (=)</li> <li>• Semi colon (;)</li> <li>• Colon (:)</li> <li>• Comma (,)</li> <li>• Apostrophe (')</li> <li>• Left and Right Brackets (( ))</li> <li>• Full Stop (.)</li> <li>• Characters such as ê, ë etc.</li> <li>• All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: <a href="http://en.wikipedia.org/wiki/ISO/IEC_8859-1">http://en.wikipedia.org/wiki/ISO/IEC_8859-1</a></li> </ul>
<b>ID Number</b>	<ul style="list-style-type: none"> <li>• 13 digit identity number indicated in the green, bar-coded identity document issued in accordance with the Identification Act (no. 72 of 1986)</li> </ul>
<b>IRP5/IT3(a)</b>	<ul style="list-style-type: none"> <li>• Employee Income Tax Certificate</li> </ul>
<b>IT</b>	<ul style="list-style-type: none"> <li>• Income Tax</li> </ul>
<b>Leviable Amount</b>	<ul style="list-style-type: none"> <li>• As referred to in Section 3(4) of the Skills Development Levies Act (no 9 of 1999)</li> </ul>
<b>Mandatory Fields</b>	<ul style="list-style-type: none"> <li>• Fields that must be completed as a rule, permitting no option and therefore not to be disregarded</li> </ul>
<b>Numeric</b>	<ul style="list-style-type: none"> <li>• Numbers from 0 to 9</li> </ul>
<b>Optional Fields</b>	<ul style="list-style-type: none"> <li>• Fields that can be completed based on applicability and availability. These fields are not mandatory</li> </ul>
<b>PAYE</b>	<ul style="list-style-type: none"> <li>• Pay-As-You-Earn</li> </ul>
<b>Payroll Authors</b>	<ul style="list-style-type: none"> <li>• This refers to a group of companies who supply and support computerised payroll systems on a commercial basis</li> </ul>
<b>Reconciliation Declaration</b>	<ul style="list-style-type: none"> <li>• The Reconciliation Declaration is the EMP501 document on which an Employer's PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities</li> </ul>
<b>Reconciliation Submission Process</b>	<ul style="list-style-type: none"> <li>• This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a), EMP501, EMP601 and EMP701 if applicable.</li> </ul>
<b>Representative Employer</b>	<ul style="list-style-type: none"> <li>• Refer to the definitions in the Fourth Schedule to the Income Tax Act</li> </ul>

<b>Term</b>	<b>Description</b>
<b>SARS</b>	<ul style="list-style-type: none"> <li>• South African Revenue Service</li> </ul>
<b>SDL Levy</b>	<ul style="list-style-type: none"> <li>• Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)</li> </ul>
<b>Taxpayer</b>	<ul style="list-style-type: none"> <li>• Any person who is required to be registered with SARS for the purposes of income tax.</li> </ul>
<b>Transaction Year</b>	<ul style="list-style-type: none"> <li>• 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 accrued during a previous tax year.</li> </ul>
<b>SITE</b>	<ul style="list-style-type: none"> <li>• Standard Income Tax on Employees</li> <li>• SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand.</li> </ul>
<b>UIF Contribution</b>	<ul style="list-style-type: none"> <li>• Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)</li> </ul>
<b>XML</b>	<ul style="list-style-type: none"> <li>• Extensible Mark-up Language</li> </ul>
<b>Year of Assessment</b>	<ul style="list-style-type: none"> <li>• The tax year in which the remuneration paid or payable to an employee accrued.</li> </ul>

## 2. INTRODUCTION

To improve the efficiency of the reconciliation and submission process, changes to the specifications for tax certificates and reconciliation processes have been introduced as part of the PAYE 2010 implementation. To assist employers with their February 2010 submission SARS relaxed many of the demographic mandatory fields. The time has come to now re-instate those demographic fields as mandatory for the 2010 biannual submission. The 2010 biannual submission will be a reconciliation for the 6 month period from 1 March 2010 until 31 August 2010.

This document specifies the requirements for the submission of tax certificates and employer reconciliation for PAYE, SDL and UIF, for the yearly submission as well as the biannual submission which become effective in August 2010 (2011 transaction year).

The policy for PAYE biannual submission stipulates that employers will:

1. Submit tax certificates and reconciliations according to the requirements and specifications in this document to SARS.

### A. Biannual submission of tax certificates

The new requirement to submit tax certificates biannually is an administrative process at a specified point in time, and is not subject to the same requirements as those for the end of a year of assessment. As a result, the procedures and requirements for tax certificates that are submitted biannually differ from those for tax certificates that are submitted at the end of a year of assessment in the following respects:

1. Biannual tax certificates may only be issued to SARS and may not be issued to employees.
2. Biannual tax certificates will reflect a maximum of 6 months of income and deduction information.
3. **Employees' tax to be reported on a Biannual tax certificate may be completed as follows:**
  - **The full amount against** code 4102 (PAYE) i.e. the total employees' tax amount must not be split into SITE and PAYE, or
  - **Code 4101 (SITE) and/or 4102 (PAYE) separately.**
4. For employees whose employment was terminated prior to the closing of the biannual period (e.g. resigned, death, immigration or employer ceased to be an employer) –
  - a. Tax certificates will reflect financial information for the period actually employed.
  - b. Where there is employees' tax to be reported, it must be reflected against code 4102 (PAYE) and/or 4101 (SITE) i.e. the total employees' tax amount must be split into SITE and PAYE.
  - c. The calendar month in the tax certificate number (code 3010) must be specified as '02' to indicate that this is a final tax certificate for the year, and not an interim biannual certificate.

- d. The same certificate is submitted to SARS again at the end of the tax year as part of the final submission.

## B. Biannual submission of Reconciliation

The total reconciliation liability per month for the relevant 6 month period.

2. Submit Reconciliation Declarations via one of the following available channels:
  - a. Manual – complete the relevant tax certificates on the specified forms, and submit manually to SARS;
  - b. Electronic – Generate the CSV tax certificate file from the payroll system, and import this file into e@syFile™ Employer. Within e@syFile™ Employer, capture additional manual certificates, cancel certificates, capture EMP501 or EMP701 details, and submit to SARS.
3. Registration of employees for income tax
  - This process is only applicable in respect of employees with a nature of person indicated as A (individual with identity or passport number), B (individual without identity or passport number), C (director of a private company/member of a CC) or N (pensioner).
  - SARS will provide employers with the ability to verify income tax reference numbers of their employees and initiate the registration of their employees for income tax purposes if they are not registered.

Two new facilities have been put in place to facilitate the registration of un-registered employees for income tax.

1. Bulk registration of all employees who are on the payroll at the end of August.

All tax certificates that are submitted to SARS at the end of August that do not have an income tax number, will be included in a process that firstly checks and validates the employee's demographic information on the tax certificate, and then uses the tax certificate information to register the employee for income tax. Note that for the 2010 biannual submission, the income tax reference number will not be mandatory.

2. Individual registration of employees who are employed after August 2010.

Employees who are newly employed from September 2010 onwards, can be registered by the employer for income tax, whereby the employer utilises e@syFile™ Employer and submits an ITREG to SARS. **The ability to register individuals by capturing the information and submitting one by one requests will be available. The ability to import and ITREG CSV file into e@syFile™ Employer will be implemented at a later stage.**

In both cases, once the employee's demographic information has been validated, the employee will be registered for income tax and the employer and the employee will be informed of the income tax number, or if not successful, the reason for the failure of the registration will be communicated to the employer.

4. The bulk facility described above that will trigger the process with the submission of the reconciliation will only be available for the 2010 biannual submission. After the 2010 biannual implementation employers will be required to submit a specific request to verify employees' income tax reference numbers or register employees for income tax.



### 3. GENERAL RULES FOR SUBMISSION AND TAX CERTIFICATES

1. The following rules must be complied with when submitting reconciliations to SARS.
  - a. The reconciliation and submission of tax certificates to SARS must take place within the dates announced from year to year as the employer's filing season. Failure to do so will result in penalties and interest.
  - b. The record structure of the CSV file is as follows:
    - Employer demographic header record;
    - Employee demographic and financial information records for all tax certificates; and
    - Employer totals trailer record.
  - c. Each CSV file may only contain tax certificate information for one employer;
  - d. The CSV file for an employer may contain the tax certificates of employees with a 'year of assessment' **equal to or prior to** the 'transaction year';
  - e. Tax certificates submitted to SARS must be in the format as specified in this document.
  - f. The certificates submitted for the biannual reconciliation must not be given to employees as this information is for SARS only.
  - g. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file due to the fact that the transaction year may not be completed if the certificate type is ITREG. **The ITREG file processing within e@syFile™ Employer will be implemented at a later stage.**
2. The following rules apply to the tax certificate information itself.
  - a. An IRP5/IT3(a) tax certificate consists of two A4 pages from 2010. The first page of the form contains the employer's and the employee's demographic information, and the second page contains the employee's financial information;
  - b. The tax certificate number must be unique per employer. The same certificate number may not be used more than once by an employer, except where the employer intends to replace a certificate already submitted when the same number must be used. A certificate number may not be duplicated in either the current or in previous transaction years;
  - c. In order to reduce the volume of data, the number of income source codes is restricted to 13, and the number of employee and employer deduction codes is restricted to 7. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The grouping of sub-codes into main codes is specified in section 5.
  - d. Sub-codes may be held within the payroll system, but must not be written to the CSV file.
  - e. Tax certificates may have local and foreign income specified on the same certificate.
  - f. Tax certificates require at least one income code with a value greater than zero. However if the remuneration for a director of a private company or a member of a close corporation cannot be determined at the end of the tax period, code 3615 with a zero value must be reported on the tax certificate.

## 4. THE TAX CERTIFICATE GENERAL RULES

The following general rules apply to the data fields for the tax certificate.

1. The ability to verify an Income Tax number of the employee, verify whether the employee is registered for Income Tax and register an employee using the IRP5/IT3(a) certificate format has been added.
2. The requirement to have a Retirement Funding Income indicator flag per income code has been deleted. Retirement Funding income must be accumulated to code 3697, and Non- Retirement Funding income must be accumulated to code 3698.
3. The requirement for clearance numbers to be reported against pension and provident fund codes has been deleted.
4. The format for all codes in the CSV file must be *code, information/value/amount*, e.g. 3601,5000 or 4001,1000.
5. No amounts may be reported as a negative value on the certificate.
6. All income and deduction fields that have a zero value must not be reported except for:
  - code 3615 (director's remuneration – refer to par.2.f under "General rules for submission and tax certificates);
  - code 4141 (UIF contribution); and
  - code 4142 (SDL contribution).
7. The cents for all Rand amounts must be dropped off/omitted (rounded down), with the exception of the fields that contain tax, SDL or UIF amounts where the cents must be specified even if zero.
8. The format for all dates must be either CCYYMMDD / CCYYMM / CCYY;
9. The following codes may only appear once on a certificate:
  - 2010 – 2080;
  - 3010 – 3246, except 3230;
  - 3696 – 3698;
  - 4497; and
  - 4101, 4102, 4115, 4141, 4142, 4149, 4150.
10. The IRP5/IT3(a) allows for the declaration of up to 3 directive numbers on a single certificate. The employer has the option to declare a maximum of 3 directives on a single IRP5/IT3(a) certificate or alternatively issue separate IRP5/IT3(a) certificates per directive number.
11. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in Section 5 below) must be contained in opening and closing quotation marks, e.g. the surname of Horn must be shown as 3020,"Horn".
12. The new format of the tax certificate is specified in detail per field in Section 5 below.

## 5. TAX CERTIFICATE LAYOUT

The definition of the column headings in this section are as follows:

- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: the number of characters that the field may consist of, and the type of field:
  - N indicates a numeric field.
  - A indicates an alpha field.
  - AN indicates an alphanumeric field.
  - FT indicates a free text field.
  - The number indicated after the above indicators indicate the maximum number of characters or digits that may be entered for the relevant field.
- Description: a brief description of the field and the information required for that field;
- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS.
- A field that does not have a value must not be included in the CSV record, with the exception of three fields which can have a zero value and must be included if the qualifying circumstances for that field are satisfied:
  - Code 3615 (directors remuneration). Refer to Section 3 point 2(f) on page 8.
  - Code 4141 (UIF contribution).
  - Code 4142 (SDL contribution).

Name	Code	Length	Description	Validation Rules
<b>Employer Information</b>				
Trading or Other Name	2010	FT90	Name or trading name of employer issuing the certificate	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• First code of record of the electronic file and may not be preceded by any other character (e.g. space, comma, etc.).</li> </ul>
TEST / LIVE indicator	2015	A4	TEST or LIVE submission indicator	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must consist of 4 characters;</li> <li>• Value may only be TEST or LIVE;</li> <li>• This field is only applicable when uploading from CSV format;</li> <li>• If the certificate type is ITREG this value must be LIVE.</li> </ul>
PAYE Reference Number	2020	N10	<p>The reference number of the employer.</p> <p>This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively if the employer is not registered for PAYE it will be the Income Tax reference number of the employer.</p>	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must consist of 10 numeric characters;</li> <li>• Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9;</li> <li>• Code 4101, 4102 and / or 4115 is invalid if the number does not start with a "7";</li> <li>• Must be a valid reference number (apply modulus 10 test).</li> </ul>
SDL Reference Number	2022	AN10	Skills Development Levy reference number of the Employer	<ul style="list-style-type: none"> <li>• Mandatory if registered for SDL;</li> <li>• Must consist of 1 alpha and 9 numerical characters;</li> <li>• Must start with an "L";</li> <li>• Must be a valid reference number (apply modulus 10 test);</li> <li>• If PAYE reference number is completed, last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9;</li> <li>• If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the</li> </ul>

Name	Code	Length	Description	Validation Rules
				last 9 digits of the UIF reference number.
UIF Reference Number	2024	AN10	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF.	<ul style="list-style-type: none"> <li>• Mandatory if registered for UIF;</li> <li>• Must start with a "U";</li> <li>• Must be a valid reference number (apply modulus 10 test);</li> <li>• If PAYE reference number is completed, last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9;</li> <li>• If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number.</li> </ul>
Employer Contact Person	2025	A30	Indicates the contact person's full name and surname for all reconciliation related queries.	<ul style="list-style-type: none"> <li>• Mandatory.</li> </ul>
Employer Contact Number	2026	AN11	Indicates the contact telephone number for contact person for the employer.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Only numeric values are allowed;</li> <li>• No spaces are allowed;</li> <li>• Must be at least 9 characters long;</li> <li>• + is not allowed.</li> </ul>
Employer E-mail address	2027	FT70	Employer e-mail address	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• Address must contain an @ sign;</li> <li>• Address must contain a domain which must be indicated with a dot (.).</li> </ul>

Name	Code	Length	Description	Validation Rules
Payroll Software	2028	FT12	Indicates which Payroll Software package is being used.	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• If you are not using a commercial software package the word “In-house” may be used</li> </ul>
Transaction Year	2030	N4	The year of assessment during which the employer deducted and paid employees’ tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 biannual submission	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must consist of 4 numeric characters;</li> <li>• Format: CCYY;</li> <li>• Year cannot be less than 1999;</li> <li>• Year cannot be greater than current calendar year plus one;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Period of Reconciliation	2031	N6	This period indicates the submission period to accommodate multiple submissions in a year.	<ul style="list-style-type: none"> <li>• Mandatory if the transaction year is greater than 2010;</li> <li>• Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008;</li> <li>• This field must be a valid period in the transaction year specified;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Employer Trade Classification	2035	N4	The activity code according to the VAT 403 Trade Classification guide applicable to your business.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Refer to the VAT 403 Trade Classification guide.</li> </ul>
Employer Physical Address: Unit Number	2061	AN5	Indicates unit number of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employer Physical Address: Complex	2062	FT25	Indicates the complex name of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>

Name	Code	Length	Description	Validation Rules
Employer Physical Address: Street Number	2063	AN5	Indicates the street number of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employer Physical Address: Street / Name of Farm	2064	FT25	Indicates the street / name of farm of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Mandatory.</li> </ul>
Employer Physical Address: Suburb / District	2065	FT34	Indicates the suburb / district of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>
Employer Physical Address: City / Town	2066	FT23	Indicates the city / town of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>
Employer Physical Address: Postal Code	2080	N4	Indicates the postal code of the physical address of the employer.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Fixed length;</li> <li>• Must be a valid South African postal code.</li> </ul>
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Fixed code;</li> <li>• Last code of the electronic record and it may not be followed by any other character (e.g. space, comma, etc.).</li> </ul>

Name	Code	Length	Description	Validation Rules
<b>Employee Information</b>				
Certificate Number	3010	AN30	Unique Certificate number allocated to certificates issued to employees.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Fixed length (must be 30 characters long)</li> <li>• First code of the employee's record and may not be preceded by any other character (e.g. space, comma, etc.);</li> <li>• The certificate number must be unique per employer and may never be reused in any prior or current tax year, unless replacing a tax certificate in a prior tax year.</li> <li>• May not include the following characters: <ul style="list-style-type: none"> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Apostrophe (')</li> <li>• Comma (,)</li> <li>• ê, ë, etc</li> </ul> </li> <li>• The format of the certificate number must be as follows: <ul style="list-style-type: none"> <li>• First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number.</li> <li>• Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record).</li> <li>• Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. Note that if a final certificate is issued during the year use 02.</li> <li>• Thereafter a unique combination of alpha and numeric characters can be used to complete</li> </ul> </li> </ul>



Name	Code	Length	Description	Validation Rules
				<p>the number.</p> <ul style="list-style-type: none"> <li>Should all characters not be used left padding with zeros after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111</li> <li>If the certificate type is ITREG this field must not be completed.</li> </ul>
Type of Certificate	3015	AN6	Indicates type of certificate	<ul style="list-style-type: none"> <li>Mandatory;</li> <li>Can only be IRP5 or IT3(a) or ITREG;</li> <li>If IRP5 is indicated, either code 4101, 4102 or 4115 must have a value greater than zero and code 4150 must not be included;</li> <li>If IT3(a) is indicated, code 4150 must have a value and code 4101, 4102 and 4115 must not be included;</li> <li>IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9.</li> </ul>
Nature of Person	3020	A1	Indicates nature of person	<ul style="list-style-type: none"> <li>Mandatory field;</li> <li>Valid options — <ul style="list-style-type: none"> <li>A = Individual with an identity or passport number;</li> <li>B = Individual without an identity or passport number;</li> <li>C = Director of a private company / member of a CC;</li> <li>D = Trust;</li> <li>E = Company / CC;</li> <li>F = Partnership</li> <li>G = Corporation;</li> <li>H = Personal Service Provider;</li> <li>N = Pensioner.</li> </ul> </li> <li>If Type of Certificate is ITREG, then Nature of Person may only be A, B, C or N</li> </ul>

Name	Code	Length	Description	Validation Rules
Year of Assessment	3025	N4	The year in which the remuneration accrued.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must consist of 4 numeric characters;</li> <li>• Format: CCYY;</li> <li>• Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date may not be accepted.</li> <li>• Year cannot be greater than current calendar year plus one;</li> <li>• Year of Assessment cannot be greater than Transaction year (code 2030).</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Employee surname or trading name	3030	FT120	Surname of the employee.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• If the Nature of Person is A/B/C/N enter the surname of the individual;</li> <li>• If the Nature of Person is A/B/C/N, numeric characters are not allowed;</li> <li>• If Nature of Person is D/E/F/G/H the trading name of the trust / company / partnership or corporation must be entered.</li> </ul>
First Two Names	3040	FT90	First two names of the employee	<ul style="list-style-type: none"> <li>• Mandatory if Nature of Person A/B/C/N;</li> <li>• Mandatory if initials, date of birth or identity / passport number has been completed;</li> <li>• If the Nature of Person is A/B/C/N, numeric characters not allowed;</li> <li>• This field may not be completed if Nature of Person is D/E/F/G/H.</li> </ul>
Initials	3050	A5	Initials of the employee	<ul style="list-style-type: none"> <li>• Mandatory if Nature of Person A/B/C/N;</li> <li>• Mandatory if date of birth or identity number has been completed;</li> <li>• Only characters A to Z and a to z may be used;</li> <li>• This field may not be completed if Nature of Person</li> </ul>

Name	Code	Length	Description	Validation Rules
				<p>is D/E/F/G/H.</p> <ul style="list-style-type: none"> <li>• May not contain the following characters: <ul style="list-style-type: none"> <li>• Dash (-)</li> <li>• Space ( )</li> <li>• Comma (,)</li> <li>• Apostrophe (')</li> <li>• Characters such as ê, ë etc.</li> </ul> </li> <li>• <b>Note:</b> Full Stop (.) is invalid</li> </ul>
Identity number	3060	N13	RSA identity number of the employee.	<ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C and passport number is not completed;</li> <li>• May not be completed for Nature of Person B/D/E/F/G/H;</li> <li>• Optional for Nature of Person N;</li> <li>• Must consist of 13 characters;</li> <li>• Must be a valid ID-number (other numbers must be reflected in the passport number field);</li> <li>• Must correlate with the date of birth.</li> </ul>
Passport number	3070	AN16	Passport number or other number (non-bar-coded RSA ID numbers) of the employee.	<ul style="list-style-type: none"> <li>• Mandatory field if Nature of Person is A/C and identity number is not completed.</li> <li>• Optional for Nature of Person N.</li> <li>• May not be completed for Nature of Person B/D/E/F/G/H.</li> <li>• Minimum of 7 characters.</li> </ul>
Country of Issue	3075	A3	Indicates the country that issued the passport.	<ul style="list-style-type: none"> <li>• Mandatory if passport number has been completed.</li> <li>• Refer to Appendix A below for the country of issue codes.</li> </ul>
Date of birth	3080	N8	Date of birth of the employee.	<ul style="list-style-type: none"> <li>• Mandatory if Nature of Person A/B/C/N;</li> <li>• May not be completed for Nature of Person D/E/F/G/H;</li> <li>• Must consist of 8 numeric characters;</li> <li>• Format: CCYYMMDD;</li> <li>• Must correlate with the identity number (if any);</li> <li>• Date cannot be greater than the current date.</li> </ul>

Name	Code	Length	Description	Validation Rules
Income tax reference number	3100	N10	Income tax reference number of employee.	<ul style="list-style-type: none"> <li>• <b>Mandatory;</b></li> <li>• Where the certificate is issued for Nature of Person A, B, C, D, or N; the number may only start with either 0, 1, 2, or 3;</li> <li>• Where the certificate is issued for Nature of Person E, G, H the number must start with a 9;</li> <li>• Where the certificates is issued for Nature of Person F this field may not be completed;</li> <li>• Must pass modulus 10 test;</li> <li>• If Type of Certificate is ITREG, this field is optional for verification purposes.</li> </ul>
Employee contact E-mail	3125	FT70	Employee e-mail address	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• Address must contain an @ sign;</li> <li>• Address must contain a domain indicated by a dot (.).</li> </ul>
Employee Home Tel No	3135	AN11	Employee home telephone number.	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• Only numeric values are allowed;</li> <li>• No spaces are allowed;</li> <li>• Must be at least 9 characters long;</li> <li>• + is not allowed.</li> </ul>
Employee Bus Tel No	3136	AN11	Employee business telephone number.	<ul style="list-style-type: none"> <li>• Mandatory if Nature of Person is not N;</li> <li>• Only numeric values are allowed;</li> <li>• No spaces are allowed;</li> <li>• Must be at least 9 characters long;</li> <li>• + is not allowed.</li> </ul>
Employee Fax No	3137	AN11	Employee fax number.	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• Only numeric values are allowed;</li> <li>• No spaces are allowed;</li> <li>• Must be at least 9 characters long;</li> <li>• + is not allowed.</li> </ul>
Employee Cell No	3138	AN10	Employee cell number.	<ul style="list-style-type: none"> <li>• Optional;</li> <li>• Only numeric values are allowed;</li> <li>• No spaces are allowed;</li> <li>• All 10 digits must be completed;</li> </ul>

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> <li>+ is not allowed.</li> </ul>
Employee Address Details - Business: Unit Number	3144	AN5	Indicates unit number of the Employee Work address of the employer.	<ul style="list-style-type: none"> <li>Optional.</li> </ul>
Employee Address Details - Business: Complex	3145	FT25	Indicates the complex of the Employee Work address of the employer	<ul style="list-style-type: none"> <li>Optional.</li> </ul>
Employee Address Details - Business: Street Number	3146	AN5	Indicates the street number of Employee Work address of the employer.	<ul style="list-style-type: none"> <li>Optional.</li> </ul>
Employee Address Details - Business: Street/Name of Farm	3147	FT25	Indicates the street / name of farm of Employee Work address of the employer	<ul style="list-style-type: none"> <li>Mandatory if Nature of Person is not N.</li> </ul>
Employee Address Details - Business: Suburb/District	3148	FT34	Indicates the suburb / district of Employee Work address of the employer.	<ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.</li> </ul>
Employee Address Details - Business: City/Town	3149	FT23	Indicates the city / town of Employee Work address of the employer	<ul style="list-style-type: none"> <li>Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.</li> </ul>
Employee Address Details - Business: Postal Code	3150	AN9	Indicates the postal code of Employee Work address of the employer	<ul style="list-style-type: none"> <li>Mandatory if Nature of Person is not N.</li> </ul>
Employee number	3160	FT25	Unique number allocated by employer to identify his employees (e.g. payroll number).	<ul style="list-style-type: none"> <li>Mandatory for Nature of Person B &amp; N.</li> <li>Optional for Nature of Person A, C, D, E, F, G and H.</li> </ul>

Name	Code	Length	Description	Validation Rules
Date Employed From	3170	N8	First date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Must be in the format CCYYMMDD;</li> <li>• Cannot be later than the current date;</li> <li>• Cannot be later than the date completed in "date employed to" (code 3180).</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Date Employed To	3180	N8	Last date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Must be in the format CCYYMMDD;</li> <li>• Cannot be later than the current date plus 30;</li> <li>• Cannot be earlier than the date completed in "date employed from" (code 3170).</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Pay periods in year of assessment	3200	N3.4 fixed decimal	The pay intervals at which the employee is remunerated.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero).</li> <li>• Number of equal pay periods the employer divided his / her tax year into and is normally determined according to intervals the employees are remunerated, e.g. — <ul style="list-style-type: none"> <li>• weekly;</li> <li>• fortnightly;</li> <li>• monthly; or</li> <li>• daily paid employees.</li> </ul> </li> <li>• <u>Lump sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000.</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>

Name	Code	Length	Description	Validation Rules
Pay periods worked	3210	N3.4 fixed decimal	The number of periods indicated in 3200 for which the employee actually worked.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period).</li> <li>• Must have a decimal point and 4 digits after the decimal point must be specified even if the decimal value is zero;</li> <li>• Cannot be greater than the value for pay periods in year of assessment;</li> <li>• <u>Lump sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000.</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Employee Address Details - Residential: Unit number	3211	AN5	Indicates unit number of the Employee's residential address.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details - Residential: Complex	3212	FT25	Indicates the complex name of the Employee's residential address.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details - Residential: Street Number	3213	AN5	Indicates the street number of the Employee's residential address.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details - Residential: Street/Name of Farm	3214	FT25	Indicates the street / name of farm of the Employee's residential address.	<ul style="list-style-type: none"> <li>• Mandatory.</li> </ul>
Employee Address Details -	3215	FT34	Indicates the suburb / district of Employee's residential address.	<ul style="list-style-type: none"> <li>• Conditional – either the Suburb/District field or the City/Town field must be completed.</li> </ul>

Name	Code	Length	Description	Validation Rules
Residential: Suburb/District				
Employee Address Details - Residential: City/Town	3216	FT23	Indicates the city / town of Employee's residential address.	<ul style="list-style-type: none"> <li>• Conditional – either the Suburb/District field or the City/Town fields must be completed.</li> </ul>
Employee Address Details - Residential: Postal Code	3217	AN9	Indicates the postal code of the Employee's residential address.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• In case there is no postal code for the residential address, use the nearest postal code.</li> </ul>
Mark here with an "X" if same as above or complete your Postal Address	3218	A1	Box to indicate if postal address is the same as the residential address.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details – Postal: Line 1	3221	FT35	Indicates the first line of the postal address of the employee.	<ul style="list-style-type: none"> <li>• Conditional – if X marked as per code 3218 this field cannot be completed. If X not marked as per code 3218 this field is mandatory.</li> </ul>
Employee Address Details – Postal: Line 2	3222	FT35	Indicates the second line of the postal address of the employee.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details – Postal: Line 3	3223	FT35	Indicates the third line of the postal address of the employee.	<ul style="list-style-type: none"> <li>• Optional.</li> </ul>
Employee Address Details – Postal: Postal Code	3229	AN9	Indicates the postal code of the postal address of the employee.	<ul style="list-style-type: none"> <li>• Conditional. If X marked as per code 3218 this field must not be completed. If X not marked as per code 3218 this field is mandatory.</li> </ul>
Directive number	3230	AN15	Number of the directive issued by SARS relating to the specific income.	<ul style="list-style-type: none"> <li>• Mandatory if code 3608, 3614, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920 and 3921 are completed with values;</li> <li>• Code can be repeated up to a maximum of 3 times;</li> <li>• Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive nr, code,</li> </ul>



Name	Code	Length	Description	Validation Rules
				directive nr, code, directive nr; • If the certificate type is ITREG this field must not be completed.
Employee Bank Account Type	3240	N1	Employee bank account type.	• Mandatory • The following bank account type option must be used: 0 = Not Paid by electronic bank transfer; 1 = Cheque/Current Account; 2 = Savings Account; 3 = Transmission Account 4 = Bond Account; 5 = Credit Card Account; 6 = Subscription Share Account; 7 = Foreign Bank Account  • If not paid by electronic bank transfer (0) or Foreign Bank Account (7) is selected, then all remaining fields in the Bank Account Details section are no longer mandatory.
Employee Bank Account Number	3241	N17	Employee bank account number.	• Mandatory if code 3240 is not "0" or "7"; • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Branch Number	3242	N6	Employee Branch Number.	• Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Name	3243	FT50	The name of the bank where the employee has a bank account.	• <b>Optional</b> • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Branch Name	3244	FT50	The branch name where the employee has a bank account.	• <b>Optional</b> • The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Name	3245	FT50	Employee bank account holder name.	• Mandatory if the value for code 3240 is not "0" or "7" • The Code and the value must not be generated if code 3240 is "0" or "7".

Name	Code	Length	Description	Validation Rules
Employee Account Holder Relationship	3246	N1	Employee Account Holder Relationship.	<ul style="list-style-type: none"> <li>• Mandatory if employee's salary is paid into a bank account;</li> <li>• The Code and the value must not be generated if code 3240 is "0" or "7";</li> <li>• The values for this field may only be:               <ol style="list-style-type: none"> <li>1. Own;</li> <li>2. Joint; or</li> <li>3. Third Party.</li> </ol> </li> </ul>
<b>Tax Certificate Information</b>				
Income received	3601 to 3617, 3651 to 3667 & 3701 to 3718, 3751 to 3768 & 3801 to 3810, 3813, 3851 to 3860, 3863 & 3901 to 3909,	N15	This includes all remuneration paid/payable to the employee by the employer and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file.	<ul style="list-style-type: none"> <li>• A maximum of 13 income codes may be used. If there are more than 13 codes, they must be combined in accordance with the rules defined;</li> <li>• At least one income code with a value greater than zero must be specified, except if code 3615 used;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• Code 3613/3663 is only applicable from 2001 year of assessment;</li> <li>• Code 3614 is only applicable from 2002 year of assessment;</li> <li>• Code 3615/3665 is only applicable from 2003 year of assessment;</li> <li>• Codes 3616/3666 and 3617 are only applicable from 2004 year of assessment;</li> <li>• Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment;</li> <li>• Code 3813/3863 is only applicable from 2007 year of assessment;</li> <li>• The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to <b>or between 2007 and 2010</b>;</li> <li>• The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is &gt;2010</li> </ul>

Name	Code	Length	Description	Validation Rules
	3915, 3920, 3921, 3951 to 3957			<ul style="list-style-type: none"> <li>• Code 3908 is only applicable from 2006 year of assessment</li> <li>• Codes 3909, 3915 are only applicable from 2007 year of assessment;</li> <li>• Codes 3920 and 3921 are only applicable from 2010 year of assessment;</li> <li>• Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment;</li> <li>• Codes 3603/3653, 3604/3654, 3607/3657, 3609/3659, 3610/3660, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3805/3855, 3806/3856, 3807/3857, 3808/3858, 3809/3859, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment;</li> <li>• Codes 3915, 3920 and/or 3921 are mandatory if code 4115 is specified;</li> <li>• Code 3615/3665 may only be used if Nature of Person is C;</li> <li>• The value of code 3813/3863 must be greater than or equal to the value of code 4024;</li> <li>• Code 3810/3860 is not allowed if code 4493 is specified;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Non-taxable income	3696	N15	This is the sum total of all income amounts indicated as non-taxable.	<ul style="list-style-type: none"> <li>• Mandatory field if values are specified under codes 3602/3652, 3703/3753, 3714/3764, or 3908;</li> <li>• Value must be equal to the sum total of all amounts indicated under these afore-mentioned specified codes;</li> <li>• No negative amounts are allowed and will be rejected if specified;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• The amounts indicated under this code must be excluded from codes 3697 and 3698;</li> </ul>

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> <li>• 3696 + 3697 + 3698 must be equal to the amounts supplied under income;</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Gross retirement funding income	3697	N15	This is the sum total of all retirement funding income amounts	<ul style="list-style-type: none"> <li>• Mandatory field if no value is indicated under code 3696 or 3698. Where code 3615/3665 is "0" and no other income codes is specified value must be nil;</li> <li>• No negative amounts are allowed and will be rejected if specified;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• 3696 + 3697 + 3698 must be equal to the amounts supplied under income;</li> <li>• If the certificate type is ITREG this field must not be completed</li> </ul>
Gross non-retirement funding income	3698	N15	This is the sum total of all non-retirement funding income amounts.	<ul style="list-style-type: none"> <li>• Mandatory field if no value is indicated under code 3696 or 3697;</li> <li>• Where code 3615/3665 is "0" and no other income codes is specified, value must be nil;</li> <li>• No negative amounts are allowed and will be rejected if specified;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• 3696 + 3697 + 3698 must be equal to the amounts supplied under income;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Deductions / Contributions	4001 to 4003, 4005 to 4007, 4018, 4024, 4026 4030	N15	This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file.	<ul style="list-style-type: none"> <li>• Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported.</li> <li>• A maximum of 7 deduction codes may be used. If there are more than 7 codes to be output, they must be combined in accordance with the rules defined;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• No negative amounts are allowed;</li> <li>• The value for code 4024 cannot be greater than the</li> </ul>

Name	Code	Length	Description	Validation Rules
	& 4474, 4493			<ul style="list-style-type: none"> <li>sum of the values for codes 3813 and 3863;</li> <li>• Since the 2007 year of assessment, code 4005 is mandatory if an amount is specified for code 3810/3860;</li> <li>• Code 4018 and 4474 is only valid from the 2006 year of assessment;</li> <li>• Codes 4024, 4026 and 4485 are only valid from the 2007 year of assessment;</li> <li>• Code 4493 is only valid from the 2008 year of assessment;</li> <li>• Code 4030 is only valid from the 2010 year of assessment;</li> <li>• Code 4474 is mandatory if an amount is specified for code 3810/3860;</li> <li>• Code 4474 is not allowed if code 4493 is specified;</li> <li>• Codes 4004, 4025, 4472, 4473, 4485, 4486 and 4487 are invalid from 2010 year of assessment;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Total Deductions / Contributions	4497	N15	Total of all values specified under 40-deduction and 44-contribution codes.	<ul style="list-style-type: none"> <li>• Mandatory if any value is specified next to a deduction / contribution code;</li> <li>• Cents must be omitted (decimal amount is invalid);</li> <li>• No negative amounts are allowed;</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
SITE	4101	N11.2	Standard income tax on employees (SITE)	<ul style="list-style-type: none"> <li>• Conditional. Either 4101and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified (invalid if specified with IT3(a));</li> <li>• May only be used if certificate type (3015) is IRP5;</li> <li>• Decimal digits are mandatory even if the decimal value is zero;</li> <li>• Must be decimal point (comma invalid);</li> <li>• May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul>

Name	Code	Length	Description	Validation Rules
PAYE	4102	N11.2	Pay-As-You-Earn (PAYE)	<ul style="list-style-type: none"> <li>• Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified;</li> <li>• May only be used if certificate type (3015) is IRP5 (invalid if specified with IT3(a));</li> <li>• Decimal digits are mandatory even if the decimal value is zero;</li> <li>• Must be decimal point (comma invalid);</li> <li>• May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul>
PAYE on retirement lump sum benefits	4115	N11.2	PAYE on retirement lump sum benefits reported under codes 3915, 3920 and 3921.	<ul style="list-style-type: none"> <li>• Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified;</li> <li>• May only be used if certificate type (code 3015) is IRP5 (invalid if specified with IT3(a));</li> <li>• Mandatory if values are specified for codes 3915, 3920 or 3921 and no value for code 4150 is specified;</li> <li>• Decimal digits are mandatory even if the decimal value is zero;</li> <li>• Must be decimal point (comma invalid);</li> <li>• Only valid from 2008 year of assessment;</li> <li>• May not be completed if Type of Certificate is IT3(a), ITREG.</li> </ul>
Employee & Employer UIF Contribution	4141	N11.2	Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes	<ul style="list-style-type: none"> <li>• Mandatory if UIF reference number is completed;</li> <li>• Value can be 0;</li> <li>• Decimal digits are mandatory even if the decimal value is zero;</li> <li>• Must be decimal point (comma invalid);</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Employer SDL Contribution	4142	N11.2	Employer SDL contribution in respect of the specific employee's remuneration for SDL purposes.	<ul style="list-style-type: none"> <li>• Mandatory if SDL reference number is completed;</li> <li>• Value can be 0;</li> <li>• Decimal digits are mandatory even if the decimal value is zero;</li> <li>• Must be decimal point (comma invalid);</li> </ul>

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Total Tax, SDL & UIF (employer and employee contribution)	4149	N11.2	Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate.	<ul style="list-style-type: none"> <li>• Mandatory if any value is specified under codes 4101, 4102, 4115, 4141 or 4142;</li> <li>• Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142;</li> <li>• Code 4103 is invalid from 2010 year of assessment;</li> <li>• Decimal digits are mandatory even if the value is zero;</li> <li>• Must be decimal point (comma invalid)</li> <li>• If the certificate type is ITREG this field must not be completed.</li> </ul>
Reason code for IT3(a)	4150	N2	Reason for non-deduction of tax.	<ul style="list-style-type: none"> <li>• Mandatory if no value is specified under code 4101, 4102 or 4115;</li> <li>• May only be used if certificate type (3015) is IT3(a);</li> <li>• Invalid if a value is specified for code 4101, 4102 or 4115;</li> <li>• Value may only be 1, 2, 3, 4, 5, 6 or 7 (a zero may precede the value).:</li> <li>• Value 1 or 01 is invalid with effect from the 2003 year of assessment.</li> <li>• Value 6 or 06 is only valid from 2003 year of assessment;</li> <li>• Value 7 or 07 is only valid from 2005 year of assessment;</li> <li>• If the certificate type is ITREG or IRP5 this field must not be completed.</li> </ul>
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> <li>• Mandatory;</li> <li>• Fixed code;</li> <li>• Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)</li> </ul>

Name	Code	Length	Description	Validation Rules
<b>Employer Trailer Record</b>				
Employer total number records	6010	N15	This is the sum of all records for the employer, excluding this record.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• First code of record and not to be preceded by any other character (e.g. space, comma);</li> <li>• Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted).</li> </ul>
Employer total code value	6020	N15	This is the sum total of the VALUE of all CODES specified for the employer, excluding this record.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2080 and from 3010 to 4497 plus all the 9999 codes in between must be added together).</li> </ul>
Employer total amount	6030	N12.2	This is the sum total of the AMOUNTS specified for the employer, excluding this record.	<ul style="list-style-type: none"> <li>• Mandatory field;</li> <li>• Decimal digits are mandatory even if the value is zero;</li> <li>• This total must be equal to the total AMOUNTS for the specific employer (amounts specified under codes 3601 to 4497 must be added together).</li> </ul>
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> <li>• Last code of the employer's record and may not be followed by any other character (e.g. space, comma, etc.).</li> </ul>



## 6. RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2010 YEAR OF ASSESSMENT

SARS has undertaken an initiative to simplify the PAYE data submission process through the combination of required source codes and elimination of redundant codes. The source codes to be used for income and deduction declarations for submissions relating to year of assessments later than 2009 are the codes contained in the 'Main Code' column in the table below.

In respect of years of assessment later than 2009 —

- The codes reflected under the 'Main Code' heading are the only valid codes that may be used.
- The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may not be used.
- This table reflects how these sub-codes are consolidated into the remaining codes.

Type of Income	Main Code	Sub-Code Rationalisation
Income	3601/3651	Codes 3607/3657, and 3603/3653 and 3610/3660 must be incorporated into 3601/3651.
	3602/3652	Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652
	3605/3655	
	3606/3656	
	3608/3658	
	3611/3661	
	3613/3663	
	3614	
	3615/3665	
	3616/3666	
Allowances	3617/3667	
	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	
	3707/3757	
	3708/3758	
	3713/3763	Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.
	3714/3764	Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.
	3715/3765	
Fringe Benefit	3717/3767	
	3718/3768	
	3801/3851	Codes 3803/3853, 3804/3854, 3805/3855, 3806/3856, 3807/3857, 3808/3858 and 3809/3859 must be incorporated into 3801/3851.
	3802/3852	
Lump sum	3810/3860	
	3813/3863	
	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	

Type of Income	Main Code	Sub-Code Rationalisation
	3915	
	3920	
	3921	
Gross Remuneration Codes	3696	
	3697	
	3698	
Deductions	4001	
	4002	
	4003	Code 4004 must be incorporated into 4003.
	4005	
	4006	
	4007	
	4018	
	4024	
	4026	Applicable to non-statutory forces (government).
	4030	
	4474	
	4493	
	4497	
Employees' Tax Deduction and Reason Codes	4101	
	4102	
	4115	
	4141	
	4142	
	4149	
	4150	

**Table 1: 2010 Income and Deduction Source Codes**

## 7. SOURCE CODE DESCRIPTIONS

All income and deduction components (e.g. salary, commission, allowances, benefits, medical contributions, employer information, etc.) must be reported against the applicable code as prescribed in the Guide for Employers in respect of Employees' tax (AS-PAYE-05).

### 7.1 Normal Income Codes

Code	Description	Explanation
3601 (3651)	Income (PAYE)	<p>An amount which is paid or payable to an employee for:</p> <ul style="list-style-type: none"> <li>• services rendered;</li> <li>• overtime;</li> <li>• pension paid on a regular basis; and</li> <li>• a monthly annuity paid by a fund.</li> </ul> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Salary / wages;</li> <li>• Backdated salary / wages / pension (Accrued in the current year of assessment);</li> <li>• Remuneration paid to migrant / seasonal workers / full time scholars or students; etc.</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• Such income as paid to a director must be reflected under code 3615.</li> <li>• Code 3651 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3603/3653, 3607/3657 and 3610/3660 must be included in this code (3601/3651)..</li> </ul>
3602 (3652)	Income (Excl)	<p>Any non-taxable income excluding non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>• Non-taxable pension paid on a regular basis (e.g. war pension, etc.);</li> <li>• Non-taxable income of a capital nature; etc.</li> <li>• Non-taxable arbitration award, i.e. a portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes;</li> <li>• Non-taxable portion (capital interest) received on an annuity purchased from a Fund; etc.</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>• Code 3652 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652)..</li> </ul>

<b>Code</b>	<b>Description</b>	<b>Explanation</b>
3603 (3653)	Pension (PAYE) Not applicable from 2010	Any pension paid on a regular basis as well as backdated pension payment (for current tax year.  Note: <ul style="list-style-type: none"> <li>• Code 3653 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> </ul>
3604 (3654)	Pension (Excl) Not applicable from 2010	Any pension paid on a regular basis that is not taxable, for example war pensions, etc.  Note: <ul style="list-style-type: none"> <li>• Code 3654 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3605 (3655)	Annual payment (PAYE)	An amount which is defined as an annual payment.  Examples include: <ul style="list-style-type: none"> <li>• Annual bonus;</li> <li>• Incentive bonus;</li> <li>• Leave pay (on resignation / encashment);</li> <li>• Merit awards;</li> <li>• Bonus / incentive amount paid to an employee to retain his / her service for a specific period; etc.</li> </ul> Note: Code 3655 MUST only be used for foreign service income.
3606 (3656)	Commission (PAYE)	An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.  Note: Code 3656 MUST only be used for foreign service income.
3607 (3657)	Overtime (PAYE) Not applicable from 2010	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.  Note: <ul style="list-style-type: none"> <li>• Code 3657 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> </ul>
3608 (3658)	Arbitration award (PAYE)	The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes.  Note: Code 3658 MUST only be used for foreign service income.
3609 (3659)	Arbitration award (Excl) Not applicable from 2010	The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes.  Note: <ul style="list-style-type: none"> <li>• Code 3659 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>

Code	Description	Explanation
3610 (3660)	Annuity from a RAF (PAYE) Not applicable from 2010	A monthly annuity paid by a RAF to any person.  Note: <ul style="list-style-type: none"> <li>Code 3660 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.</li> </ul>
3611 (3661)	Purchased annuity (PAYE)	The taxable portion of interest received on an annuity purchased from an Annuity Fund.  Note: Code 3661 MUST only be used for foreign service income.
3612 (3662)	Purchased annuity (Excl) Not applicable from 2010	The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund.  Note: <ul style="list-style-type: none"> <li>Code 3662 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade income paid to an employee  Note: Code 3663 MUST only be used for foreign service income.
3614	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund according to Section 1(eA) of the Act.
3615 (3665)	Director's remuneration (PAYE)	Such income as would normally be reported under code 3601 as paid to a director of a private company / member of a close corporation.  Note: Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor.  Note: Code 3666 MUST only be used for foreign service income.
3617	Labour Brokers (PAYE/IT)	Remuneration paid to a labour broker - irrespective if the labour broker is in possession of an exemption certificate (IRP 30) or not.

## 7.2 Allowance codes

Code	Description	Explanation
3701 (3751)	Travel allowance (PAYE)	An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol-, garage- and maintenance cards.  Note: Code 3751 MUST only be used for foreign service income.
3702 (3752)	Reimbursive travel allowance (IT)	A reimbursement for business kilometres exceeding 8 000 kilometres per tax year or at a rate exceeding the prescribed rate per kilometre or the employee receives any other form of compensation for travel.  Note: Code 3752 MUST only be used for foreign service income.

<b>Code</b>	<b>Description</b>	<b>Explanation</b>
3703 (3753)	Reimbursive travel allowance (Excl)	A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year and at a rate which does not exceed the prescribed rate per kilometre. Should only be used if the employee does not receive any other form of compensation for travel.  Note: Code 3753 MUST only be used for foreign service income.
3704 (3754)	Subsistence allowance – local travel (IT)	An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts.  Note: Code 3754 MUST only be used for foreign service income.
3705 (3755)	Subsistence allowance (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which does not exceeds the deemed amounts.  Note: <ul style="list-style-type: none"> <li>• Code 3755 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>
3706 (3756)	Entertainment allowance (PAYE) Not applicable from 2010	This allowance is not valid with effect from 1 March 2002 and may not be reflected on an employees' tax certificate.  Note: <ul style="list-style-type: none"> <li>• Code 3756 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3707 (3757)	Share options exercised (PAYE)	Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.  Note: Code 3757 MUST only be used for foreign service income.
3708 (3758)	Public office allowance (PAYE)	An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office.  Note: Code 3758 MUST only be used for foreign service income.
3709 (3759)	Uniform allowance (Excl) Not applicable from 2010	An allowance for a special uniform which is clearly distinguishable from ordinary clothes.  Note: <ul style="list-style-type: none"> <li>• Code 3759 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>
3710 (3760)	Tool allowance (PAYE) Not applicable from 2010	An allowance for the acquisition of tools for business use.  Note: <ul style="list-style-type: none"> <li>• Code 3760 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3711 (3761)	Computer allowance (PAYE) Not applicable from 2010	An allowance for the acquisition or use of a computer.  Note: <ul style="list-style-type: none"> <li>• Code 3761 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>

<b>Code</b>	<b>Description</b>	<b>Explanation</b>
3712 (3762)	Telephone/cell phone allowance (PAYE) Not applicable from 2010	An allowance for expenses incurred in the use of a telephone / cell phone for business purposes.  Note: <ul style="list-style-type: none"> <li>• Code 3762 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3713 (3763)	Other allowances (PAYE)	All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.  Examples include: <ul style="list-style-type: none"> <li>• Entertainment allowance;</li> <li>• Tool allowance;</li> <li>• Computer allowance;</li> <li>• Telephone allowance;</li> <li>• Cell phone allowance; etc.</li> </ul> Note: <ul style="list-style-type: none"> <li>• Code 3763 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).</li> </ul>
3714 (3764)	Other allowances (Excl)	All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.  Examples include: <ul style="list-style-type: none"> <li>• Non-taxable Relocation allowance;</li> <li>• Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits;</li> <li>• Non-taxable Uniform allowance; etc.</li> </ul> Note: <ul style="list-style-type: none"> <li>• Code 3764 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764)..</li> </ul>
3715 (3765)	Subsistence allowance – foreign travel (IT)	An allowance paid for expenses in respect of meals and / or incidental costs for foreign travel, which exceeds the deemed amounts.  Note: Code 3765 MUST only be used for foreign service income.
3716 (3766)	Subsistence allowance – foreign travel (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and / or incidental costs for foreign travel, which does not exceed the deemed amounts.  Note: <ul style="list-style-type: none"> <li>• Code 3766 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>
3717 (3767)	Broad-based employee share plan (PAYE)	An amount received / accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions.  Note: Code 3767 MUST only be used for foreign service income.

Code	Description	Explanation
3718 (3768)	Vesting of equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument.  Note: Code 3768 MUST only be used for foreign service income.

### 7.3 Fringe benefit codes

Code	Description	Explanation
3801 (3851)	General fringe benefits (PAYE)	All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate.  Examples include: <ul style="list-style-type: none"> <li>• Acquisition of an asset at less than the actual value and / or insurance policies ceded;</li> <li>• Right of use of an asset (other than a motor vehicle);</li> <li>• Meals, refreshments and meal and refreshment vouchers;</li> <li>• Free or cheap accommodation or holiday accommodation;</li> <li>• Free or cheap services;</li> <li>• Low interest or interest free loans and subsidies;</li> <li>• Payment of an employee's debt or release of an employee from an obligation to pay a debt;</li> <li>• Bursaries and scholarships.</li> </ul> Note: <ul style="list-style-type: none"> <li>• Code 3851 MUST only be used for foreign service income.</li> <li>• With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, 3805/3855, 3806/3856, 3807/3857, 3808/3858 and 3809/3859 must be included in this code (3801/3851).</li> </ul>
3802 (3852)	Use of motor vehicle (PAYE)	Right of use of a motor vehicle.  Note: Code 3852 MUST only be used for foreign service income.
3803 (3853)	Use of asset (PAYE) Not applicable from 2010	Right of use of an asset (other than a motor vehicle).  Note: <ul style="list-style-type: none"> <li>• Code 3853 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3804 (3854)	Meals, etc (PAYE) Not applicable from 2010	Meals, refreshments and meal and refreshment vouchers.  Note: <ul style="list-style-type: none"> <li>• Code 3854 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3805 (3855)	Accommodation (PAYE) Not applicable from 2010	Free or cheap accommodation or holiday accommodation.  Note: <ul style="list-style-type: none"> <li>• Code 3855 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>



Code	Description	Explanation
3806 (3856)	Services (PAYE) Not applicable from 2010	Free or cheap services.  Note: <ul style="list-style-type: none"> <li>Code 3856 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3807 (3857)	Loans or subsidy (PAYE) Not applicable from 2010	Low interest or interest free loans and subsidy.  Note: <ul style="list-style-type: none"> <li>Code 3857 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3808 (3858)	Employee's debt (PAYE) Not applicable from 2010	Payment of an employee's debt or release an employee from an obligation to pay a debt.  Note: <ul style="list-style-type: none"> <li>Code 3858 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3809 (3859)	Bursaries or scholarships (PAYE) Not applicable from 2010	Bursaries and scholarships.  Note: <ul style="list-style-type: none"> <li>Code 3859 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee.  Note: Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and / or nursing services or medicine.  Note: Code 3863 MUST only be used for foreign service income.

## 7.4 Lump sum codes

Code	Description	Explanation
3901 (3951)	Gratuities (PAYE)	Gratuities paid by an employer in respect of retirement, retrenchment or death.  Note: Code 3951 MUST only be used for foreign service income.
3902 (3952)	Pension / RAF (PAYE) Not applicable from 2010	Lump sum accruing prior to 1 March 2009 from a Pension / Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.).  Note: <ul style="list-style-type: none"> <li>Code 3952 MUST only be used for foreign service income.</li> <li>The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.</li> </ul>

<b>Code</b>	<b>Description</b>	<b>Explanation</b>
3903 (3953)	Pension / RAF (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Pension / retirement annuity fund in respect of retirement or death.  Note: <ul style="list-style-type: none"> <li>• Code 3953 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.</li> </ul>
3904 (3954)	Provident (PAYE) Not applicable from 2010	Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.).  Note: <ul style="list-style-type: none"> <li>• Code 3954 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.</li> </ul>
3905 (3955)	Provident (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death.  Note: <ul style="list-style-type: none"> <li>• Code 3955 MUST only be used for foreign service income.</li> <li>• The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.</li> </ul>
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members.  Note: Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments. (e.g. backdated salaries extending over previous tax years, not approved funds).  Examples include: <ul style="list-style-type: none"> <li>• Backdated salary/wage/pension extending over previous year of assessments;</li> <li>• Lump sum payments paid by an unapproved fund;</li> <li>• Gratuity paid to an employee due to normal termination of service (e.g. resignation).</li> </ul> Note: Code 3957 MUST only be used for foreign service income.
3908	Surplus apportionments (Excl)	Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956.
3909	Unclaimed benefits (PAYE)	Unclaimed benefits prior to 1 March 2009 and paid by a fund in terms of the provisions of General Note 35.
3915	Retirement lump sum benefits (PAYE)	Lump sum payments accruing after 1 October 2007 from a fund (pension / pension preservation / retirement annuity / provident / provident preservation fund) in respect of retirement or death.  Note: With effect from 2009 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915).

Code	Description	Explanation
3920	Lump sum withdrawal benefits (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/ Pension preservation / Retirement annuity / Provident / provident preservation fund in respect of withdrawal (e.g. resignation, transfer, divorce, maintenance, housing loan payments, etc.).  Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).
3921	Living annuity and section 15C surplus apportionments (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/ Pension preservation / Retirement annuity / Provident / provident preservation fund in respect of withdrawal due to: <ul style="list-style-type: none"> <li>• surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956;</li> <li>• withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette.</li> </ul> Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).

## 7.5 Gross remuneration codes

Code	Description
3696	Gross non-taxable income (amounts under codes 3602/3652, 3703/3753, 3714/3764, 3908).
3697	Gross retirement funding employment income.
3698	Gross non-retirement funding employment income.

## 7.6 Deduction codes

Code	Description
4001	Current pension fund contributions.
4002	Arrear pension fund contributions.
4003	Current and arrear provident fund contributions.
4004 Not applicable from 2010	Employee's arrear provident fund contributions  Note: Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.
4005	Medical aid contributions.
4006	Current retirement annuity fund contributions.
4007	Arrear (re-instated) retirement annuity fund contributions.
4018	Premiums paid for loss of income policies.
4024	Medical services costs deemed to be paid by the employee in respect of himself / herself, spouse or child.
4025 Not applicable from 2010	Medical contribution paid by employee allowed as a deduction for employees' tax purposes  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.

Code	Description
4026	Arrear pension fund contributions – Non-statutory forces (NSF).
4030	Donations deducted from the employee's remuneration and paid by the employer to the Organisation.
4472 Not applicable from 2010	Employer's pension fund contributions  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4473 Not applicable from 2010	Employer's provident fund contributions  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4474	Employer's medical aid contributions in respect of employees <b>not included in code 4493.</b>
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4486 Not applicable from 2010	Capped amount determined by the employer in terms of Section 18(2)(c)(i)  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4487 Not applicable from 2010	No value benefits in respect of medical services provided or incurred by the employer  Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4493	Employer's medical aid contributions in respect of <b>an employee who qualifies for the "no value" provisions in the 7<sup>th</sup> Schedule.</b>  <b>This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —</b> <ul style="list-style-type: none"> <li>• a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer);</li> <li>• the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity);</li> <li>• the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or</li> <li>• <b>an employee who is 65 years or older.</b></li> </ul>
4497	Total Deductions / Contributions

## 7.7 Employees' tax deduction and reason codes

Code	Description
4101	SITE (Standard Income Tax on Employees)
4102	PAYE (Pay-As-You-Earn)
4115	Tax on retirement lump sum benefits (tax on code 3915, 3920 and 3921)
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax, SDL and UIF
4150	01 or 1 = Director's remuneration prior to 2003 year of assessment (Invalid from 1 March 2002)
	02 or 2 = Earn less than the tax threshold
	03 or 3 = Independent contractor
	04 or 4 = Non taxable earnings (including nil directives)
	05 or 5 = Exempt foreign employment income
	06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002)
	07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)

The abbreviations used within the description of the relevant codes mean:

- PAYE: Income is subject to the deduction of employees' tax and will also be taxed when the income tax assessment for the employee is processed.
- IT: Income is not subject to the deduction of employees' tax but will also be taxed when the income tax assessment for the employee is processed.
- Excl: Income is not subject to the deduction of employees' tax and will also not be taxed when the income tax assessment for the employee is processed.

## 8. APPENDIX A - CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
<b>AFG</b>	Afghanistan	<b>GRC</b>	Greece	<b>PNG</b>	Papua New Guinea
<b>ALA</b>	Åland Islands	<b>GRL</b>	Greenland	<b>PRY</b>	Paraguay
<b>ALB</b>	Albania	<b>GRD</b>	Grenada	<b>PER</b>	Peru
<b>DZA</b>	Algeria	<b>GLP</b>	Guadeloupe	<b>PHL</b>	Philippines
<b>ASM</b>	American Samoa	<b>GUM</b>	Guam	<b>PCN</b>	Pitcairn
<b>AND</b>	Andorra	<b>GTM</b>	Guatemala	<b>POL</b>	Poland
<b>AGO</b>	Angola	<b>GGY</b>	Guernsey	<b>PRT</b>	Portugal
<b>AIA</b>	Anguilla	<b>GIN</b>	Guinea	<b>PRI</b>	Puerto Rico
<b>ATA</b>	Antarctica	<b>GNB</b>	Guinea-Bissau	<b>QAT</b>	Qatar
<b>ATG</b>	Antigua and Barbuda	<b>GUY</b>	Guyana	<b>KOR</b>	Republic of Korea
<b>ARG</b>	Argentina	<b>HTI</b>	Haiti	<b>REU</b>	Réunion
<b>ARM</b>	Armenia	<b>HMD</b>	Heard and McDonald Islands	<b>ROU</b>	Romania
<b>ABW</b>	Aruba	<b>VAT</b>	Holy See (Vatican City State)	<b>RUS</b>	Russian Federation
<b>AUS</b>	Australia	<b>HND</b>	Honduras	<b>RWA</b>	Rwanda
<b>AUT</b>	Austria	<b>HKG</b>	Hong Kong Special Administrative Region of China	<b>SHN</b>	Saint Helena
<b>AZE</b>	Azerbaijan	<b>HUN</b>	Hungary	<b>KNA</b>	Saint Kitts and Nevis
<b>BHS</b>	Bahamas	<b>ISL</b>	Iceland	<b>LCA</b>	Saint Lucia
<b>BHR</b>	Bahrain	<b>IND</b>	India	<b>SPM</b>	Saint Pierre and Miquelon
<b>BGD</b>	Bangladesh	<b>IDN</b>	Indonesia	<b>VCT</b>	Saint Vincent and the Grenadines
<b>BRB</b>	Barbados	<b>IRN</b>	Iran, Islamic Republic of	<b>WSM</b>	Samoa
<b>BLR</b>	Belarus	<b>IRQ</b>	Iraq	<b>SMR</b>	San Marino
<b>BEL</b>	Belgium	<b>IRL</b>	Ireland	<b>STP</b>	Sao Tome and Principe
<b>BLZ</b>	Belize	<b>IMN</b>	Isle of Man	<b>SAU</b>	Saudi Arabia
<b>BEN</b>	Benin	<b>ISR</b>	Israel	<b>SEN</b>	Senegal
<b>BMU</b>	Bermuda	<b>ITA</b>	Italy	<b>SRB</b>	Serbia
<b>BTN</b>	Bhutan	<b>JAM</b>	Jamaica	<b>SYC</b>	Seychelles

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
<b>BOL</b>	Bolivia	<b>JPN</b>	Japan	<b>SLE</b>	Sierra Leone
<b>BIH</b>	Bosnia and Herzegovina	<b>JEY</b>	Jersey	<b>SGP</b>	Singapore
<b>BWA</b>	Botswana	<b>JOR</b>	Jordan	<b>SVK</b>	Slovakia
<b>BVT</b>	Bouvet Island	<b>KAZ</b>	Kazakhstan	<b>SVN</b>	Slovenia
<b>BRA</b>	Brazil	<b>KEN</b>	Kenya	<b>SLB</b>	Solomon Islands
<b>IOT</b>	British Indian Ocean Territory	<b>KIR</b>	Kiribati	<b>SOM</b>	Somalia
<b>BRN</b>	Brunei Darussalam	<b>KWT</b>	Kuwait	<b>ZAF</b>	South Africa
<b>BGR</b>	Bulgaria	<b>KGZ</b>	Kyrgyzstan	<b>SGS</b>	South Georgia and South Sandwich Is.
<b>BFA</b>	Burkina Faso	<b>LAO</b>	Lao People's Democratic Republic	<b>ESP</b>	Spain
<b>BDI</b>	Burundi	<b>LVA</b>	Latvia	<b>LKA</b>	Sri Lanka
<b>KHM</b>	Cambodia	<b>LBN</b>	Lebanon	<b>SDN</b>	Sudan
<b>CMR</b>	Cameroon	<b>LSO</b>	Lesotho	<b>SUR</b>	Suriname
<b>CAN</b>	Canada	<b>LBR</b>	Liberia	<b>SJM</b>	Svalbard and Jan Mayen Islands
<b>CPV</b>	Cape Verde	<b>LBY</b>	Libyan Arab Jamahiriya	<b>SWZ</b>	Swaziland
<b>CYM</b>	Cayman Islands	<b>LIE</b>	Liechtenstein	<b>SWE</b>	Sweden
<b>CAF</b>	Central African Republic	<b>LTU</b>	Lithuania	<b>CHE</b>	Switzerland
<b>TCD</b>	Chad	<b>LUX</b>	Luxembourg	<b>SYR</b>	Syrian Arab Republic
<b>CHL</b>	Chile	<b>MAC</b>	Macao Special Administrative Region of China	<b>TWN</b>	Taiwan, Province of China
<b>CHN</b>	China	<b>MDG</b>	Madagascar	<b>TJK</b>	Tajikistan
<b>CXR</b>	Christmas Island	<b>MWI</b>	Malawi	<b>THA</b>	Thailand
<b>CCK</b>	Cocos (Keeling) Island	<b>MYS</b>	Malaysia	<b>MKD</b>	The former Yugoslav Republic of Macedonia
<b>COL</b>	Colombia	<b>MDV</b>	Maldives	<b>TLS</b>	Timor-Leste
<b>COM</b>	Comoros	<b>MLI</b>	Mali	<b>TGO</b>	Togo
<b>COG</b>	Congo	<b>MLT</b>	Malta	<b>TKL</b>	Tokelau
<b>COK</b>	Cook Islands	<b>MHL</b>	Marshall Islands	<b>TON</b>	Tonga

<b>Code</b>	<b>Country of Issue</b>	<b>Code</b>	<b>Country of Issue</b>	<b>Code</b>	<b>Country of Issue</b>
<b>CRI</b>	Costa Rica	<b>MTQ</b>	Martinique	<b>TTO</b>	Trinidad and Tobago
<b>CIV</b>	Côte d'Ivoire	<b>MRT</b>	Mauritania	<b>TUN</b>	Tunisia
<b>HRV</b>	Croatia	<b>MUS</b>	Mauritius	<b>TUR</b>	Turkey
<b>CUB</b>	Cuba	<b>MYT</b>	Mayotte	<b>TKM</b>	Turkmenistan
<b>CYP</b>	Cyprus	<b>MEX</b>	Mexico	<b>TCA</b>	Turks and Caicos Islands
<b>CZE</b>	Czech Republic	<b>FSM</b>	Micronesia, Federated States of	<b>TUV</b>	Tuvalu
<b>PRK</b>	Democratic People's Republic of Korea	<b>MDA</b>	Moldova	<b>UGA</b>	Uganda
<b>COD</b>	Democratic Republic of the Congo	<b>MCO</b>	Monaco	<b>UKR</b>	Ukraine
<b>DNK</b>	Denmark	<b>MNG</b>	Mongolia	<b>ARE</b>	United Arab Emirates
<b>DJI</b>	Djibouti	<b>MNE</b>	Montenegro	<b>GBR</b>	United Kingdom of Great Britain (Citizen)
<b>DMA</b>	Dominica	<b>MSR</b>	Montserrat	<b>GBD</b>	United Kingdom of Great Britain (Dependent Territories Citizen)
<b>DOM</b>	Dominican Republic	<b>MAR</b>	Morocco	<b>GBN</b>	United Kingdom of Great Britain (National Overseas)
<b>ECU</b>	Ecuador	<b>MOZ</b>	Mozambique	<b>GBO</b>	United Kingdom of Great Britain (Overseas citizen)
<b>EGY</b>	Egypt	<b>MMR</b>	Myanmar	<b>GBP</b>	United Kingdom of Great Britain (Protected person)
<b>SLV</b>	El Salvador	<b>NAM</b>	Namibia	<b>GBS</b>	United Kingdom of Great Britain (Subject)
<b>GNQ</b>	Equatorial Guinea	<b>NRU</b>	Nauru	<b>TZA</b>	United Republic of Tanzania



Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
<b>ERI</b>	Eritrea	<b>NPL</b>	Nepal	<b>USA</b>	United States of America
<b>EST</b>	Estonia	<b>NLD</b>	Netherlands	<b>URY</b>	Uruguay
<b>ETH</b>	Ethiopia	<b>ANT</b>	Netherlands Antilles	<b>UMI</b>	US Minor Outlying Islands
<b>FLK</b>	Falkland Islands (Malvinas)	<b>NTZ</b>	Neutral Zone	<b>UZB</b>	Uzbekistan
<b>FRO</b>	Faroe Islands	<b>NCL</b>	New Caledonia	<b>VUT</b>	Vanuatu
<b>FJI</b>	Fiji	<b>NZL</b>	New Zealand	<b>VAT</b>	Vatican City State (Holy See)
<b>FIN</b>	Finland	<b>NIC</b>	Nicaragua	<b>VEN</b>	Venezuela
<b>FRA</b>	France	<b>NER</b>	Niger	<b>VNM</b>	Viet Nam
<b>FXX</b>	France, Metropolitan	<b>NGA</b>	Nigeria	<b>VGB</b>	Virgin Islands (British)
<b>GUF</b>	French Guiana	<b>NIU</b>	Niue	<b>VIR</b>	Virgin Islands (United States)
<b>PYF</b>	French Polynesia	<b>NFK</b>	Norfolk Island	<b>WLF</b>	Wallis and Futuna Islands
<b>ATF</b>	French Southern Territories - TF	<b>MNP</b>	Northern Mariana Islands	<b>ESH</b>	Western Sahara
<b>GAB</b>	Gabon	<b>NOR</b>	Norway	<b>YEM</b>	Yemen
<b>GMB</b>	Gambia	<b>PSE</b>	Occupied Palestinian Territory	<b>ZMB</b>	Zambia
<b>GEO</b>	Georgia	<b>OMN</b>	Oman	<b>ZWE</b>	Zimbabwe
<b>DEU</b>	Germany	<b>PAK</b>	Pakistan	<b>ZNC</b>	Any country not on this list
<b>GHA</b>	Ghana	<b>PLW</b>	Palau		
<b>GIB</b>	Gibraltar	<b>PAN</b>	Panama		

## 9. APPENDIX B: NUMBER VALIDATIONS

### 10. MODULUS 10 CHECK ON INCOME TAX NUMBER

This validation is performed where the IT number is completed or where the PAYE reference number starts with 0, 1, 2, 3 or 9.

The last character is a check digit, calculated by applying the following algorithm:

Digit	Formula
Digit 1	Multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

\* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g.  $18 = 1 + 8 = 9$ )

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of  $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

Digit	Formula	Result
Digit 1	$0 \times 2$	0
Digit 2	0	+ 0
Digit 3	$0 \times 2$	+ 0
Digit 4	1	+ 1
Digit 5	$3 \times 2$	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18$ ( $1 + 8 = 9$ )	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10$ ( $1 + 0 = 1$ )	+ 1
<b>Total</b>		20

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.

# 11. MODULUS 10 CHECK ON PAYE/SDL/UIF REFERENCE NUMBER

For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

Digit	PAYE/SDL/UIF	Formula
Digit 1	Replace with 4	Multiply by 2 (Add result to total)* See below
Digit 2		Add to total
Digit 3		Multiply by 2 (Add result to total)* See below
Digit 4		Add to total
Digit 5		Multiply by 2 (Add result to total)* See below
Digit 6		Add to total
Digit 7		Multiply by 2 (Add result to total)* See below
Digit 8		Add to total
Digit 9		Multiply by 2 (Add result to total)* See below

Example:

PAYE / SDL / UIF reference Number = 7230767891/L230767891/U230767891

Digit	Formula	Result
Digit 1	Replace with 4: $4 \times 2$	+ 8
Digit 2	2	+ 2
Digit 3	$3 \times 2$	+ 6
Digit 4	0	+ 0
Digit 5	$7 \times 2 = 14$ ( $1 + 4 = 5$ )	+ 5
Digit 6	6	+ 6
Digit 7	$7 \times 2 = 14$ ( $1 + 4 = 5$ )	+ 5
Digit 8	8	+ 8
Digit 9	$9 \times 2 = 18$ ( $1 + 8 = 9$ )	+ 9
<b>Total</b>		49

Last Digit of Total is greater than 0 and therefore it must be subtracted from ten ( $10 - 9 = 1$ ) so the check digit equals 1 and the number is therefore valid.

## 12. MODULUS 13 CHECK ON ID NUMBER

Only valid ID numbers are allowed and a modulus 13 check must be performed on all ID numbers.

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

Formula to calculate the check digit for a 13 digit identity number:

According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid. In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009 087 as an example:

- Add all the digits in the odd positions (excluding last digit).  
 $8 + 0 + 0 + 5 + 0 + 0 = 13$ .....[1]
- Move the even positions into a field and multiply the number by 2.  
 $011098 \times 2 = 22196$
- Add the digits of the result in b).  
 $2 + 2 + 1 + 9 + 6 = 20$ .....[2]
- Add the answer in [2] to the answer in [1].  
 $13 + 20 = 33$
- Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid.