

# A STEP-BY-STEP GUIDE TO THE EMPLOYER RECONCILIATION PROCESS

The image displays several SARS tax forms used in the employer reconciliation process:

- EMP501: Employer Reconciliation Declaration** - Includes sections for Business Information, Business Physical Address Details, Postal Address Details, Employer Bank Account Details, and Employee Information.
- IRP5/IT3(a): Employee Income Tax Certificate** - Contains Employer Reference Numbers and Bank Account Type information.
- EMP701: Reconciliation Declaration Adjustment** - Features a table for Adjustment Declaration with columns for Transaction Year, PAYE, SDL, UF, Total, and Payment.
- EMP601: Tax Certificate Cancellation Declaration** - Includes sections for Individual Certificates and Certificate Ranges, with a Declaration section at the bottom.

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## 1. GLOSSARY OF TERMS

<b>TERM</b>	<b>DESCRIPTION</b>
<b>Annual period</b>	The tax year transaction period 1 March to 28/29 February
<b>Bus</b>	Business
<b>CC</b>	Close Corporation
<b>CK No</b>	Company number
<b>Commissioner</b>	The Commissioner for the South African Revenue Service
<b>CSV file</b>	Electronic data of your employee tax certificates [IRP5/IT3(a)s] which is generated using your payroll system
<b>EMP201</b>	Monthly Employer Declaration
<b>EMP301</b>	Underpayment on Account letter
<b>EMP501</b>	Employer Reconciliation Declaration
<b>EMP601</b>	Tax Certificate Cancellation Declaration
<b>EMP701</b>	Reconciliation Declaration Adjustment
<b>EMPSA</b>	Employer Statement of Account
<b>ID</b>	Identity number
<b>Interim period</b>	The six month transaction period 1 March to 31 August
<b>IRP5/IT3a</b>	Employee Income Tax Certificate
<b>ITREG</b>	Income Tax Registration
<b>ITREG certificate</b>	Income Tax Registration certificate
<b>No</b>	Number
<b>PAYE</b>	Pay-As-You-Earn (Employees Tax)
<b>PIT</b>	Personal Income Tax
<b>RAF</b>	Retirement Annuity Fund
<b>Ref</b>	Reference
<b>Reg</b>	Registration
<b>SARS</b>	The South African Revenue Service
<b>SDL</b>	Skills-Development-Levy
<b>SITE</b>	Standard Income Tax on Employees
<b>Tax liability</b>	Amount of tax withheld from the employees, which is owed to SARS
<b>Tel</b>	Telephone
<b>UIF</b>	Unemployment Insurance Fund
<b>VAT</b>	Value-Added Tax

## 2. OVERVIEW

In terms of the Income Tax Act No. 58 of 1962, employers are required to:

- Deduct the correct amount of tax from employees
- Pay this amount to SARS monthly, ensuring SARS receives a Monthly Employer Declaration (EMP201) and the associated payment
- Reconcile these deductions and payments during the annual Employers Tax Season and the Interim Reconciliation period.
- Issue tax certificates to employees.

Therefore, during the interim and annual Employer Reconciliation employers are required to submit accurate reconciliation declarations (EMP501, if applicable, EMP601 and EMP701) in respect of the EMP201 submitted, the payments made and the IRP5/IT3(a).

SARS has been modernising and simplifying tax processes in line with international best practice.

Each year SARS works hard to improve service standards, incorporating the latest technology and developments in tax standards worldwide. Our aim is to provide a straightforward, user-friendly process and solution.

With this in mind, we are continually enhancing the PAYE process for the Employers Tax Season (interim and annual). We've introduced additional elements, and these changes are a vital part of SARS's long-term vision to have a more accurate reconciliation process, which has been accommodated for in e@syFile™ Employer software.

In partnering with SARS to work towards our vision, the employer plays a critical role. This guide will help you to fulfil your tax responsibilities to ensure that you have a smooth Employers Tax Season (interim and annual).

For further information, please visit a SARS branch, call the SARS Contact Centre on 0800 00 SARS (7277) or visit [www.sars.gov.za](http://www.sars.gov.za).

## 3. UNDERSTANDING THE EMPLOYER RECONCILIATION PROCESS

The Employer Reconciliation process is where an employer is required to submit accurate reconciliation declarations (EMP501, if applicable, EMP601 and EMP701) in respect of the EMP201 submitted, the payments made and the IRP5/IT3(a)s for the:

- Interim period – which is for the transaction period 1 March to 31 August, or
- Annual period – which is for the full tax year 1 March to 28/29 February.

The interim reconciliation was introduced in September 2010 and has now become an integral part of the Employer Reconciliation. The interim reconciliation process is intended to assist employers by:

- Enabling an easier and more accurate annual reconciliation submission
- Maintaining an up-to-date employee database
- Registering employees for Income Tax purposes, as required.

**Note: Employer reconciliation submissions must be made to SARS by the date, as prescribed by the Commissioner, by notice in the Government Gazette.**

The Employer reconciliation process has been enhanced since 2008, to provide a simplified process and introduced a free custom-built software (e@syFile™ Employer) to assist employers in managing their engagements with SARS quickly, easily and conveniently.

The basic reconciliation process has remained constant, with the EMP501 allowing employers to calculate the difference, if any, between the total value of the tax certificates they issued, their total declared liability (EMP201) and their total payments to SARS.

All mandatory fields must be completed, as required, and remains the responsibility of the employer to ensure the information provided to SARS is accurate at the time of submission.



This information is critical in fulfilling SARS's long-term vision to have a more accurate reconciliation process. It will also set the foundation for increasingly efficient processing of PAYE submissions.

#### **Making your submission:**

Submission can be made via the following channels:

#### **Electronic submissions:**

It is important to note that only the latest version of e@syFile™ Employer must be used as any information submitted to SARS using a previous version will not be accepted. For the latest version, refer to SARS eFiling website [www.sarsefiling.co.za](http://www.sarsefiling.co.za).

- Online using e@syFile™ Employer – via SARS eFiling using an eFiling username and password.
- On a disc at a SARS branch - the disc must contain an encrypted file created by the e@syFile™ Employer software. To create the encrypted file, generate the CSV tax certificate file from the payroll system, import this into e@syFile™ Employer and prepare the employer reconciliation declarations for submission. Signed hard copies of the EMP501, and, if applicable, the EMP601 and EMP701 must be submitted together with the disc. Once SARS has captured the information, the disc will be returned to you, to sustain the security of the information provided.

**Note: Employers must import CSV files into e@syFile™ Employer as SARS no longer accepts CSV files directly from payroll systems.**

#### **Manual submissions:**

- Over the counter at a local SARS branch
- By placing it in a SARS drop box
- By post.

**Note: The original Employer Reconciliation forms that were posted to you by SARS must be submitted, as these forms contain a unique printed barcode for purposes of capturing and storing data. No copies or self-printed forms will be accepted. Copies of all declarations submitted must be retained for a period of five (5) years.**

## **4. e@SYFILE™ EMPLOYER**



A major development in the reconciliation process was the introduction of free software (e@syFile™ Employer) to reduce turnaround times and errors, and ultimately provides a simpler, more convenient process for both employers and SARS.

e@syFile™ Employer is a software package which has been designed by SARS to help employers manage their engagements with SARS quickly, easily and conveniently on the computer, in the comfort of the office or home. This software can be used offline and only need to connect to the internet when submitting to SARS.

#### **Using e@syFile™ Employer, employers can:**

- 1. Finalise, submit and pay Monthly Employer Declaration (EMP201).**
- 2. Finalise and submit interim and annual Employer Reconciliation Declarations in five basic steps:**
  - Step 1 - The employer's current payroll system generates electronic IRP5/IT3(a)s in a CSV file which is imported into e@syFile™ Employer.
  - Step 2 - The employer uses e@syFile™ Employer to capture all manual certificates.
  - Step 3 - e@syFile™ Employer uses information from all the IRP5/IT3(a)s to automatically populate certificate totals for the EMP501. The employer enters the monthly liabilities and payments, and e@syFile™ Employer calculates the rest.
  - Step 4 - You can make your declaration by generating the CSV tax certificate file from the payroll system, and importing this file into e@syFile™ Employer for submission to SARS.
  - Step 5 – Cancel certificates (EMP601), or makes adjustments to previous year's reconciliation submissions EMP701, if applicable. Then submit your reconciliation declarations to SARS.

e@syFile™ Employer automatically generates an Adobe PDF version of all IRP5/IT3(a)s which can be given to employees (either printed or electronically) for Personal Income Tax (PIT) filing season.

When creating the reconciliation submission, employers have the option of storing the PDF certificates created as part of the reconciliation.

However, for the Employer Interim Reconciliation, IRP5/IT3(a)s **these certificates must not be issued to employees**, as they are for SARS's administrative purposes only. Certificates should only be provided to the employees whose employment was terminated prior to the closing of the interim period, due to resignation, death, immigration or any employer ceasing to be an employer, the certificate number must reflect the full reconciliation period (02).

### 3. Register employees for Income Tax and obtain feedback

Employers are able to use e@syFile™ Employer to register employees for Income Tax. To help employers three registration options are made available namely:

- Individual Income Tax Registration (ITREG), where an employer can apply to register employees individually.
- Bulk ITREG, where SARS registers employees using the Employer Reconciliation submissions provided by employers.
- Bundled ITREG – which enables employers to register multiple employees (maximum of 100) at a time and limited to 1000 employees per month, for those employees that were not registered as part of the employer's previous PAYE submission.

Feedback to employers on the outcome of the registration process for employees is made available.

For more information on the registration of employees, refer to the e@syFile™ Employer User Guide available on the SARS website [www.sars.gov.za](http://www.sars.gov.za).

- ### 4. Receive all letters and correspondence issues by SARS
- All communication issued by SARS on eFiling is also available through e@syFile™ Employer. Employers can therefore keep abreast of any changes or matters of interest which may affect them.

It is important to note that only the latest version must be used as any information submitted to SARS using a previous version of e@syFile™ Employer, will not be accepted.

The updated version of e@syFile™ Employer can be accessed by:

- Visiting the SARS eFiling website [www.sarsefiling.co.za](http://www.sarsefiling.co.za) and downloading the latest version.
- Calling the SARS Contact Centre on 0800 00 SARS (7277) or visiting your local SARS branch and requesting the latest version of the e@syFile™ Employer CD to be posted. (It may take more than two weeks to be delivered to you and will only be delivered to physical street addresses, not post boxes).

# 5. THE EMPLOYER RECONCILIATION DECLARATION (EMP501)

Employers are now required to complete two reconciliation declarations per tax year. All fields are mandatory.

## 5.2 RECONCILIATION

### 5.2.1. How to reconcile

Reconciliation involves matching all tax due (liabilities) with all tax paid and checking these against the total value of all tax certificates issued. These three (3) amounts should all be equal. The reconciliation process only relates to the tax paid and not additional tax, penalties or interest.

### 5.2.2. Reconciliation steps for employers:

#### Step 1

Before completing the EMP501 (for interim and annual submission), determine the total income of each employee for that year and recalculate the tax based on that amount. IRP5/IT3(a)s should reflect the income, deductions and tax as calculated at this point.

#### Step 2

If the recalculated liability according to the tax certificates is different to the previously declared monthly EMP201s, it will need to be determined in which month(s) these differences occurred.

#### Step 3

Capture all the relevant demographic information in the Business Information and Contact Details sections.

#### Step 4

Capture all the monthly liabilities for PAYE, SDL and UIF using these revised figures in the Financial Particulars section on the EMP501 (i.e. where different, the liabilities inserted on the EMP501 should be the final calculated liabilities rather than the liabilities declared on the EMP201).

## Step 5

Capture the total monthly payments made in respect of PAYE, SDL and UIF but excluding payments made in respect of interest and additional tax. These are the actual payments made to SARS throughout the year – no recalculations needed.

## Step 6

Calculate the totals and difference fields (If using e@syFile™ Employer simply click on the self-assess button in order to populate all the totals and difference fields for you).

## Step 7

Employers must calculate the SDL and UIF totals and capture the values. If the SDL and UIF contributions are not on the certificates this value must be calculated and completed.

## Step 8

When settling any shortfall reflected in the reconciliation, the payment must be allocated to the period(s) in which the shortfall occurred. If the relevant period cannot be determined, the payment should be allocated to the last active period within the transaction, which is August (interim) and February (annual).

### 5.3 ISSUES WHICH MAY ARISE

- Where you had a credit due that was used in settling a liability this year, you should add this to the payment field for that particular month when finalising your reconciliation.
- The following are the most common instances where the recalculated (actual) monthly liabilities could differ from the original declared liability amount on the EMP201s:
  - A delay in implementing the correct tax tables. This may have resulted in an over/under-deduction of tax in the months prior to the tax tables being introduced. As long as the adjustments are made in the month following the tax tables being made available, the original EMP201 amounts need not be revised.
  - When performing your final tax liability calculation for employees, difference could arise as a result of fluctuations in monthly remuneration. Where this has occurred, the differences must be reflected in the relevant month (e.g. in the month that a person resigns or end of the tax year).
  - When an employer spreads an employees' tax on their 13th cheque over a tax year and the employee resigns before the bonus is due, there might be an over/under-deduction.
  - Any administrative timing difference in updating your payroll records (e.g. resignation or death of an employee which is only updated after running the payroll, resulting in an over-payment to SARS).
- If you change any data in respect of any reconciliation that has already been submitted to SARS, the certificate(s) can be amended and the EMP501 adjusted accordingly. The revised EMP501 or EMP701 (if changing a declaration for a previous year), and any revised certificates, must then be submitted to SARS.



## 5.4 COMPLETING THE EMP501

**Note:** The sections will either be optional, mandatory or not required, and must be completed according to the Nature of Person. Please note which alphabet has been used to denote the relevant Nature of Person field when completing your EMP501:

- A: Individual
- B: Partnership
- C: Company/CC/Shareblock
- D: Public/Local Authority
- E: Association not for Gain
- F: Estate/Liquidation/Trust
- G: Club; or
- H: Welfare organisation.

### Step 1

Completing the header details:

The screenshot shows the header section of the EMP501 form. It includes the SARS logo, a title bar 'Employer Reconciliation Declaration', and several input fields: Transaction Year (CCYY), Period of Reconciliation (CCYYMM), PAYE Ref No, SDL Ref No, and UIF Ref No. The EMP501 logo is also present in the top right corner.

- **Transaction Year:** This is an internal term representing the year to which the EMP501 refers.
- **Period of Reconciliation:** Complete the submission period to which the declaration relates. This value is the transaction year followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to August 2011, use 201108.
- **PAYE Ref No:** Complete the employer's PAYE reference number.
- **SDL Ref No:** Complete the employer's SDL reference.
- **UIF Ref No:** Complete the employer's UIF number.

### Step 2

Completing the Business Information:

The screenshot shows the 'Business Information' section of the EMP501 form. It features a grid of checkboxes for 'Nature of Person' (Individual, Partnership, Company/CC/ShareBlock, Public/Local Authority, Association not for Gain, Estate/Liquidation/Trust, Club, Welfare Organisation). Below this are several rows of input fields for 'Trading or Other Name', 'Surname or Registered Name', 'Initials', 'Date of Birth (CCYYMMDD)', 'CK No.', 'Contact Email', 'Bus Tel No.', 'ID No.', 'Business Income Tax Ref No.', 'Fax No.', 'Passport No.', 'VAT Ref No.', 'Cell No.', and 'Country of Issue (e.g. South Africa = ZAF)'. The form is labeled 'PGINF01' in the top right corner.

- **Nature of Person:** Please check the applicable box for the relevant business type.
- **Trading or Other Name:** Complete the business trading or other name.
- **Surname or registered name:** For a natural person (A and where applicable F) complete the surname and initials. For non-natural person (B, C, D, E, G, H and where applicable F) complete the registered name.
- **Initials:** Complete the initials (mandatory for A, optional for F).

**Note:** For the Bus Tel No, Fax No and Cell No fields, please only use numerals without any spaces in between. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or Cell No field.



- **Bus Tel No:** Complete the business telephone number.
- **Fax No:** Complete the business fax number.
- **Cell No:** Complete the cellular number.
- **Date of Birth:** Complete the employer's date of birth if you are an Individual (A). For F this field is **mandatory** where the **Initials** field has been completed.
- **ID No:** For an individual (A) either the ID No or Passport No is **mandatory**. For F this field is **mandatory** where the **Initials** field has been completed.
- **Passport No:** For an individual (A) either the ID No or Passport No is **mandatory**. For F this field is **mandatory** where the **Initials** field has been completed.
- **Country of Issue:** If you have completed the Passport No field, please select the country in which the passport was issued. Please see **section 9 – Codes for the country that issued the passport**.
- **CK No:** Please use numerals (optional for C and F).
- **Business Income Tax Ref No:** Please use numerals (optional for A, C, E, F, G and H).
- **VAT Ref No:** Complete the business VAT reference number using only numerals.
- **Activity within Major Division:** Complete the relevant business activity code. Refer to **VAT 403 Trade Classification Guide** available on [www.sars.gov.za](http://www.sars.gov.za).
- **Contact Email:** Complete the email contact details for the business, e.g.: [business@email.co.za](mailto:business@email.co.za).

## Step 3

### Completing the Business Physical Address Details:

Business Physical Address Details											
Unit No.										Complex (if applicable)	
Street No.										Street/Name of Farm	
Suburb/District											
City/Town											Postal Code

- **Unit No:** Complete the unit number if the business is not in a standalone building.
- **Complex:** Where applicable, complete the name of the complex.
- **Street No:** Complete the street number in which the business is located.
- **Street/Name of Farm:** Complete the name of the street or farm in which the business is located.
- **Suburb/District:** Complete the name of the suburb or district in which the business is located.
- **City/Town:** Complete the name of the city or town in which the business is located.
- **Postal Code:** Complete the postal code for the suburb in which the business is located.

## Step 4

### Completing the Business Postal Address Details:

Postal Address Details											
Mark here with an "X" if same as above or complete your Postal Address.											
											Postal Code

Where the postal address is the same as the residential address details please check the box **Mark here with an "X" if same as above or complete you Postal Address**. If not, complete the employer's postal address and postal code.



## Step 5

### Completing the Employer Bank Account Details:

Employer Bank Account Details											
Account No.						Branch No.			Account Holder Relationship:	In Name of Business <input type="checkbox"/>	Third Party <input type="checkbox"/>
Account Holder Name						Account Type:			Cheque <input type="checkbox"/>	Savings / Transmission <input type="checkbox"/>	

- **Account No.:** Complete the business account number.
- **Branch No.:** Complete the six (6) digit branch code for the business's bank. This does not pre-000 code.
- **Account Holder Name:** Complete the account holder's name.
- **Account Holder Relationship:** Indicate whether the business's account is in the name of the business or a 3rd party.
- **Account type:** Indicate whether the business account type is a cheque or savings/transmission.

## Step 6

### Completing the Declaration section:

**NOTE:** Registered details will be updated with the supplied information

**Declaration**

I hereby declare that this reconciliation is true and correct and that all tax, levies and contributions required to be deducted has been declared and all payments declared have been made. I hereby accept liability for any differences due.

Signature: \_\_\_\_\_

Date (CCYYMMDD): \_\_\_\_\_

For enquiries go to [www.sars.gov.za](http://www.sars.gov.za) or call 0800 05 SARS (7277)

- Sign and date your Declaration.

## Step 7

### Completing the Representative's Details:

Business Information										PGINF01
Nature of Person:	Individual <input type="checkbox"/>	Partnership <input type="checkbox"/>	Company / CC/Share Block <input type="checkbox"/>	Public / Local Authority <input type="checkbox"/>	Association not for Gain <input type="checkbox"/>	Estate / Liquidation / Trust <input type="checkbox"/>	Club <input type="checkbox"/>	Welfare Organisation <input type="checkbox"/>		
Trading or Other Name										
Surname or Registered Name										
Initials	Bus Tel No.		Fax No.			Cell No.				
Date of Birth (CCYYMMDD)	ID No.	Passport No.			Country of Issue (e.g. South Africa = ZAF)					

**Note:** Optional for A and F, but **mandatory** for B, C, D, E, G and H.

- **Surname:** Complete the representative's surname.
- **Initials:** Complete the representative's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, please only use numerals without any spaces in between. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or Cell No field.

- **Bus Tel No:** Fill in the representative's business telephone number.
- **Fax No:** Fill in the representative's fax number.
- **Cell No:** Fill in the representative's cellular number.
- **ID No:** Either ID No. or Passport No. is mandatory.
- **Passport No:** Either ID No. or Passport No. is mandatory.
- **Country of Issue:** If you have filled in the Passport No. field, please select the country in which the passport was issued. Please see [section 9. Codes for the country that issued the passport.](#)
- **Capacity:** Select the relevant block for the capacity in which you are representing the business.
- **Contact Email:** Fill in the representative's email contact details, e.g.: [business@email.co.za](mailto:business@email.co.za).

## Step 8

### Completing the Contact Person Details:

Contact Person									
Surname									
Initials		Bus Tel No.		Fax No.		Cell No.			
ID No.			Passport No.					Country of Issue (e.g. South Africa = ZAF)	
Contact Email									

**Note:** Please complete the contact person details, where the representative details have not been completed.

- **Surname:** Complete the contact person's surname.
- **Initials:** Complete the contact person's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, please only use numeral without any spaces in between. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or Cell No field.

- **Bus Tel No:** Complete the contact person's business telephone number.
- **Fax No:** Complete the contact person's fax number.
- **Cell No:** Complete the contact person's cellular number.
- **ID No:** Complete either the ID No or Passport No which is **mandatory**.
- **Passport No:** Complete either the ID No or Passport No which is **mandatory**.
- **Country of Issue:** If you have completed the Passport No field, please select the country in which the passport was issued. Please see [section 9 – Codes for the country that issued the passport](#).
- **Contact Email:** Complete the contact person's email contact details, e.g.: [business@email.co.za](mailto:business@email.co.za).

## Step 9

### Completing the Tax Practitioner Details:

Tax Practitioner									
Surname									
Initials		Bus Tel No.		Fax No.		Cell No.		Reg No. PR -	
Contact Email									

**Note:** This section is optional.

- **Surname:** Complete the tax practitioner's surname.
- **Initials:** Complete the tax practitioner's initials.

**Note:** For the Bus Tel No, Fax No and Cell No fields, please only use numerals without any spaces in between. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or Cell No field.

- **Bus Tel No:** Complete the tax practitioner's business telephone number.
- **Fax No:** Complete the tax practitioner's fax number.
- **Cell No:** Complete the tax practitioner's cellular number.
- **Reg No:** Complete the tax practitioner's registration number.
- **Contact Email:** Complete the tax practitioner's email contact details, e.g.: [business@email.co.za](mailto:business@email.co.za).









## Step 18

### Completing the Declared Liability Details:

Declared Liability									
Rands only, no cents									

Note: Using e@S/Filer™ Employer simply clicks on the self-assess button in order to populate all the totals and difference fields

- To arrive at the final declared liability amount, add together the 'Total Monthly Liability' amounts calculated for the 'Annual Total' and the 'Difference – Liability and Certificate Values' (if any).

## Step 19

### Completing the Due By/To You Details:

Due By / To You									
Rands only, no cents									

Note: Using e@S/Filer™ Employer simply click on the self-assess button in order to populate all the totals and difference fields

- To calculate the Due By/To You amount, subtract the 'Total Payments' amount calculated for the 'Annual Total' from the 'Declared Liability'.
- Any positive amount calculated is 'Due by you', whereas a negative amount is 'Due to you'.

## 6. EMPLOYEE INCOME TAX CERTIFICATE [IRP5/IT3(a)]

SARS										Employee Income Tax Certificate IRP5/IT3(a)									
Transaction Year (CCY)					Year of Assessment (CCY)					Period of Reconciliation (CCYMM)					Type of Certificate				
Certificate No.										IRPINF01									
Employee Information																			
Surname / Trading Name										Home Tel No.					IRPINF01				
First Two Names										Bus Tel No.									
Initials										Nature of Person					Date of Birth (CCYYMMDD)				
Passport No.										ID No.					Fax No.				
Contact Email										Passport Country of Issue (e.g. South Africa = ZAF)					Income Tax Ref No.				
										Cell No.									
Employee Address Details - Residential										Employer Reference Numbers									
Unit No.					Complex (if applicable)					PAYE Ref No.									
Street No.										Street / Name of Farm					SDL Ref No.				
Suburb / District										City / Town					Postal Code				
City / Town										Postal Code					UIF Ref No.				
Employee Address Details - Postal										Bank Account Type									
Mark here with an "X" if same as above or complete your Postal Address										Account Holder Relationship: Own <input type="checkbox"/> Joint <input type="checkbox"/> 3rd Party <input type="checkbox"/>									
										Account Type: Cheque / Current Acc. <input type="checkbox"/> Bond Acc. <input type="checkbox"/>									
										Savings Acc. <input type="checkbox"/> Credit Card Acc. <input type="checkbox"/>									
										Transmission Acc. <input type="checkbox"/> Subscription Share Acc. <input type="checkbox"/>									
Employee Remuneration Bank Account Details																			
Mark here with an "X" if not paid electronically or if foreign bank account										Account No.					Branch No.				
Bank Name																			
Branch Name																			
Account Holder Name																			
PAYEE REF NO.										SDL REF NO.					UIF REF NO.				
Certificate No.										Transaction Year					Form ID: IRP5/IT3				
Line Stamp: 21/08/08										Date Stamp: 01/02									
IRP5IT3a_RO										2010.2.0					English				
										2010					01/02				



Tax Certificate Information										TCINF01		
Trading or Other Name												
Employee Address Details - Business										Tax Withheld		
Unit No.	Complex (if applicable)									R	SITE	4101
Street No.	Street / Name of Farm									R	PAYE	4102
Suburb / District										R	PAYE on Lump Sum Benefit	4115
City / Town										R	Employee and Employer UIF Contribution	4141
	Postal Code									R	Employer SDL Contribution	4142
Income Received					Income Received continued...					R	Total Tax, SDL and UIF	4149
Amount		Source Code			Amount		Source Code			R	Reason for Non-Deduction of Employees' Tax	4150
R					Non-Taxable Income					R	Pay Periods	
R					R		3	6	9	6	Periods in Year of Assessment	
R					Gross Retirement Funding Income					R	No. of Periods Worked	
R					R		3	6	9	7	Period Employed From (CCYYMMDD)	
R					Gross Non-Retirement Funding Income					R	Period Employed To (CCYYMMDD)	
R					R		3	6	9	8	Directive Numbers	
Deductions / Contributions					Deductions / Contributions					R	Directive No.	
Amount		Source Code			Amount		Source Code			R	Directive No.	
R					R					Directive No.		
R					R					Directive No.		
R					R					Directive No.		
R					R					Directive No.		
R					R					Directive No.		
R					R					Directive No.		
R					Total Deductions / Contributions					R		
R					R		4	4	9	7		
PAYE REF NO:      SDL REF NO:      UIF REF NO:      Certificate No:      Form ID:      IRP53a Transaction Year:      Tax Status:      201002												
IRP5IT3a_RO      2010.2.0      English      2010      02/02												

## 6.1 INTRODUCTION

SARS has made changes to the IRP5/IT3(a) aimed at improving the data quality for both the employer and SARS.

Employers making use of the manual certificates may only issue these to employees once SARS is satisfied that the reconciliation has been completed correctly. The manual certificates together with the signed EMP501, and where applicable the EMP601, EMP701 must be submitted to SARS.

- Employers must allocate unique numbers for each certificate issued to employees
- A manual IRP5/IT3(a) will not be accepted by SARS where all the relevant mandatory fields have not been completed
- All income and deductions reflected on an IRP5/IT3(a) must be classified according to the different codes allocated for income and deductions [Please see **11. List of Income and Deduction codes for IRP5/IT3(a)**]
- All income and deductions codes used on an IRP5/IT3(a) must be completed in numeric sequence.
- A separate IRP5/IT3(a) may not be issued to the employee in respect of the same remuneration, and no blank certificates may be issued
- Where the employees' remuneration consist of local and foreign remuneration, separate IRP5/IT3(a)s must be issued for each type of remuneration.

The month of reconciliation for the calendar year is indicated by a two (2)-digit number. If the reconciliation is for the period up to February, the format is "02". If the period is up to August, the format is "08".

This means that the tax certificates submitted for the interim reconciliation will differ from the certificates submitted annually in the following ways:

- Interim IRP5/IT3(a)s will only be issued to SARS and must not be issued to employees
- Interim IRP5/IT3(a)s will reflect information on income and deductions for a maximum period of six (6) months.
- Employees' Tax must be reflected against code 4102 (PAYE). The total amount must not be split into SITE(4101) and PAYE (4102)

- For employees whose employment was terminated prior to the closing of the interim period, for instance due to resignation, death, immigration or where the employer ceased to be an employer:
  - The IRP5/IT3(a) must reflect financial information for the period actually employed
  - Where there were deductions in respect of employees' tax, it must be split and reflected against code 4102 (PAYE) and 4101(SITE)
  - The calendar month in the IRP5/IT3(a) number (code 3010) must be specified as "02" to indicate that this is a final tax certificate. The same certificate should be submitted to SARS at the end of the tax year as part of the final submission.

## 6.2 COMPLETING THE EMPLOYEE INCOME TAX CERTIFICATE [IRP5/IT3(A)]

### Step 1

Completing the header details:

	Transaction Year (CCYY)	Year of Assessment (CCYY)	Period of Reconciliation (CCYMM)	<b>Employee Income Tax Certificate</b>	<b>IRP5/IT3(a)</b>
	Certificate No.				

- Transaction Year:** This is an internal term representing the year to which the EMP501 refers.
- Year of Assessment:** Complete the year of assessment to which the income relates.
- Period of Reconciliation:** Complete the tax period to which the income relates.
- Certificate No:** This unique thirty (30)-digit number is allocated by the employer for each specific IRP5/IT3(a) certificate issued:

The certificate number comprises of:

- The ten (10) – digit employ PAYE reference number (or alternatively, the Income Tax reference number)
- Type of Certificate:** Specify whether the certificate is an IRP5 or an IT3(a).

### Step 2

Completing the Employee Information Details:

Employee Information							IRPINF01
Surname / Trading Name						Home Tel No.	
First Two Names						Bus Tel No.	
Initials	Nature of Person	Date of Birth (CCYYMMDD)	ID No.			Fax No.	
Passport No.		Passport Country of Issue (e.g. South Africa = ZAF)	Income Tax Ref No.			Cell No.	
Contact Email							

- Surname/Trading Name:** If the certificate is for an individual, complete the individual's surname. However, complete the trading name if the certificate is for a trust, company, partnership or corporation.
- First two Names:** Complete the employees' first and second names if the employee is an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, or a pensioner.
- Initials:** Complete the employees' initials if the employee is an individual (either with or without an ID No. or Passport No.), a director of a private company/member of a close corporation, or a pensioner.
- Nature of Person:** Please enter one of the letters below for the applicable description:
  - A: Individual with an ID No. or Passport No.
  - B: Individual without an ID No. or Passport No.
  - C: Director of a private company / member of a close corporation.



- E: Company/CC
- F: Partnership
- G: Corporation
- H: Employment company/personal service company or CC, or
- N: Pensioner.



- **Date of Birth:** Complete the employee's date of birth if the employee is an individual (either with or without an ID No. or Passport No.), as a director of a private company/member of a close corporation or a pensioner.
- **ID No:** Complete the employee's ID No. This is a mandatory field for an individual (with an ID No. pensioner).
- **Passport No:** Complete the employee's Passport No. This is a mandatory field for an individual (with an ID No. or Passport No), where the ID No. has not been completed, and optional for a pensioner.
- **Passport Country of Issue:** This is an optional field for the country in which the passport was issued, e.g. South Africa will be ZAF. Please see section **9. Codes for the country that issued the passport.**
- **Income Tax Ref No:** This is an optional field for the employee's Income Tax reference number, and must start with a 0, 1, 2, 3 or 9.
- **Home Tel No:** This is an optional field for the employee's home telephone number.
- **Bus Tel No:** This is an optional field for the employee's business telephone number.
- **Fax No:** This is an optional field for the employee's fax number.
- **Cell No:** This is an optional field for the employee's cellular telephone number.
- **SARS e-mail:** This is an optional field for the employee's email contact details.

### Step 3

#### Completing the Employee Address Details – Residential:

Employee Address Details - Residential										
Unit No.										Complex (if applicable)
Street No.										Street / Name of Farm
Suburb / District										
City / Town										Postal Code

- **Unit No:** Fill in the unit number if the employee does not reside in a standalone house.
- **Complex:** Where applicable, fill in the name of the complex.
- **Street No:** Fill in the street number of the residence in which the employee resides.
- **Street/Name of Farm:** Fill in the name of the street or the farm where the employee resides.
- **Suburb/District:** Fill in the name of the suburb or district in which the employee resides.
- **City/Town:** Fill in the name of the city or town in which the employee resides.
- **Postal Code:** Fill in the postal code for the suburb in which the employee resides.

### Step 4

#### Completing the Employer Reference Numbers Details:

Employer Reference Numbers										
PAYE Ref No.										
SDL Ref No.										
UIF Ref No.										

- **PAYE Ref No:** Complete the employer's PAYE reference no. An employer who is registered for Employees' Tax purposes reference number will begin with a 7, and an employer who is not registered will begin with a 0, 1, 2, 3 or 9.
- **SDL Ref No:** Complete the employer's SDL reference number.
- **UIF Ref No:** Complete the employer's UIF reference number.

## Step 5

### Completing the Employee Postal Address Details:

The form titled "Employee Address Details - Postal" contains a checkbox with the instruction "Mark here with an 'X' if same as above or complete your Postal Address". To the right of the checkbox is a grid for entering postal address details. At the bottom right of the grid is a label for "Postal Code".

Where the postal address is the same as the residential address details please check the box Mark here with an "X" if same as above or complete you Postal Address. If not, complete the employee's postal address and postal code.

## Step 6

### Completing the Bank Account Type Details:

The form titled "Bank Account Type" includes two sections: "Account Holder Relationship" with options for Own, Joint, and 3rd Party; and "Account Type" with options for Cheque / Current Acc., Savings Acc., Transmission Acc., Bond Acc., Credit Card Acc., and Subscription Share Acc. Each option is accompanied by a checkbox.

- **Account Holder Relationship:** Indicate whether the employee's account is:

- Own
- Joint

- **Account Type:** Indicate the type of account the employee has:

- Cheque/current
- Savings
- Transmission
- Bond
- Credit Card
- Subscription Share.

## Step 7

### Completing the Employee Remuneration Bank Account Details:

The form titled "Employee Remuneration Bank Account Details" includes a checkbox for "Mark here with an 'X' if not paid electronically or if foreign bank account". It also features fields for "Account No." and "Branch No.". Below these are rows for "Bank Name", "Branch Name", and "Account Holder Name".

Where an employee's salary is paid into a foreign bank account, please check the box Mark here with an "X" if not paid electronically or if foreign bank account.

- **Account No.:** Complete the employee's account number.
- **Branch No.:** Complete the six (6) – digit branch code for the employee's bank. This will automatically pre-populate when selecting the Bank name and completing the certificate electronically.
- **Bank Name:** Complete the employee's bank or select the bank name from the pop-up list which appears when completing the certificate electronically.
- **Branch Name:** Complete the branch name for the employee's bank. This will automatically pre-populate when selecting the Bank name and completing the certificate electronically.
- **Account Holder Name:** Complete the name of the account holder.



## Step 8

### Completing the Employee Business Address Details:

**Note:** Pensioners are not required to complete this section.

Employee Address Details - Business															
Unit No.					Complex (if applicable)										
Street No.					Street / Name of Farm										
Suburb / District															
City / Town												Postal Code			

- **Unit No:** Complete the unit number, where the business address of the employee is not a standalone location.
- **Complex:** Where applicable, complete the name of the complex in which the business is located.
- **Street No:** Complete the street number for the business location.
- **Street/Name of Farm:** Complete the street name or farm name where the business is located.
- **Suburb/District:** Complete the name of the suburb or district in which the business is located.
- **City/Town:** Complete the name of the city or town in which the business is located.
- **Postal Code:** Complete the postal code for the suburb in which the business is located.

## Step 9

### Completing the Income Received section:

Income Received		Income Received continued...	
Amount	Source Code	Amount	Source Code
R		Non-Taxable Income	
R		R	3   6   9   6
R		Gross Retirement Funding Income	
R		R	3   6   9   7
R		Gross Non-Retirement Funding Income	
R		R	3   6   9   8

**Note:** Rand amounts should be entered from the right of the grid, and cents must be rounded off to the nearest rand as per the example below.

Income Received		Income Received continued...	
Amount	Source Code	Amount	Source Code
R		Non-Taxable Income	
R		R	5   0   0   0   0
R		Gross Retirement Funding Income	
R		R	3   6   9   7
R		Gross Non-Retirement Funding Income	
R		R	3   6   9   8
<b>Deductions / Contributions</b>			
Amount		Source Code	
R		R	
R		R	
R		R	
R		R	
R		R	
R		R	
R		R	

### Source code block:

conciliation submissions and eliminating certain redundant codes. Please see section 11. Rules for

Income Received		Income Received continued...	
Amount	Source Code	Amount	Source Code
R		Non-Taxable Income	
R		R	3   6   9   6
R		Gross Retirement Funding Income	
R		R	3   6   9   7
R		Gross Non-Retirement Funding Income	
R		R	3   6   9   8
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			
R			

- Complete a valid income code. Please see section **IRP5/IT3(a)** to obtain that was received

**Non-Taxable Income (3696):** This is the sum total of all the income amounts which were completed as non-taxable.

**Note:** The amount completed must be excluded from codes 3697 and 3698.

**Gross Retirement Funding Income (3697):** This is the sum total of all retirement funding income amounts.

**Note:** This field is mandatory if no value is completed for code 3696 or 3698.

**Gross Non-Retirement Funding Income (3698):** This is the sum total of all the income amounts which were completed as non-taxable.

**Note:** This field is mandatory if no value is completed for code 3696 or 3697.

## Step 10

### Completing the Deductions/Contributions Details:

This section must be completed only if any relevant amount has been deducted from or contributed on behalf of the employee.

Deductions / Contributions	
Amount	Source Code
R	
R	
R	
R	
R	
R	
R	
R	
R	
R	
R	
Total Deductions / Contributions	
R	4   4   9   7

**Note:** Rand amounts should be entered from the right of the grid and cents must be rounded off to the nearest rand.

The rand value for the deductions/contributions must be completed from the right, and the code for the deduction/contribution must be entered under 'Source Code' in the four blocks next to the rand amount.

- Total Deductions/Contributions:** Complete in the sum total of all deductions/contributions.



## Step 13

### Completing the Directive Numbers Details:

Directive Numbers												
Directive No.												
Directive No.												
Directive No.												

Complete the directive number as per the Tax directive received for source codes: **3608, 3614, 3664, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920** or **3921**.

**Note:** Only copies of the final IRP5/IT3(a) certificates must be provided for period 02. Please retain copies for your own records as well.

## 7. TAX CERTIFICATE CANCELLATION DECLARATION (EMP601)

SARS enhanced the EMP601 to accommodate for the increase in the length of the IRP5/IT3(a) certificate number. The number of individual certificates that may be captured has been reduced to eight (8), and the range of certificates that can be captured has been reduced to four (4).

The EMP601 must be completed where the employer needs to cancel any IRP5/IT3(a)s that have already been submitted to SARS.

### Step 1

#### Completing the Header Details:

- **Transaction Year:** Complete the tax year during which the certificate is being cancelled.
- **PAYE Reference No:** Complete the employer's PAYE reference number.
- **Trading or Other Name:** Complete the trading or other name for the employer.

### Step 2

#### Completing the Individual Certificates Details:

Complete this section with the certificates to be cancelled, and report their numbers.



OR

**Step 3**

**Col. SARS Certificate Ranges Details:**

Certificate Ranges		Note: Specify all cancelled certificate ranges in this section
From Number	<input type="text"/>	
To Number	<input type="text"/>	
From Number	<input type="text"/>	
To Number	<input type="text"/>	
From Number	<input type="text"/>	
To Number	<input type="text"/>	

- Complete this section if the certificates to be cancelled are consecutive in number.

**Step 4**

**Completing the Declaration Details:**

<b>Declaration</b>	I declare that the above certificates have been cancelled. All related transactions have been rectified.	Employer Signature	Date(CCYMMDD)
<b>PAYE REF NO.</b>	Trustee or Other Name	Transaction Year	Power ID (SARS)

- Sign and date the declaration.

## 8. RECONCILIATION DECLARATION ADJUSTMENT (EMP701)

An EMP701 must be completed where an adjustment needs to be made, to a previously submitted EMP501 and the payment, in respect of prior years.

### Step 1

#### Completing the Header Details:

- **Transaction Year:** This is an internal term representing the year to which the EMP501 refers.
- **Reference Nos:** The tax types (PAYE, SDL and/or UIF) for which you are or were registered for the relevant year must be completed.
- **Trading or Other Name:** Fill in the trading name for the employer.
- **Number of Years with Adjustments:** Complete the number of previous years for which adjustments to declarations need to be made.

**Note:** The EMP701 contains a maximum of two Adjustment Declaration sections, allowing you to change two EMP501s. Please request additional forms if you need to change more EMP501s. Should you use e@syFile™ Employer to complete the form electronically, the Number of Years with Adjustments will dictate how many adjustment declaration containers are created.



## Step 2

### Completing the Adjustment Declaration Details:

- **Transaction Year:** Complete the tax year during which the declaration needs to be changed.
- **Previous Declaration:** Complete the amounts that were declared for the relevant year you would like to change. This is the Total Value of Tax Certificates for PAYE, SDL and UIF. Use the most recent values if the values have been changed at any stage since the original declaration.
- **Difference:** This is the difference between the previous declaration and the new declaration, and is calculated by adding the PAYE, SDL and UIF difference amounts.
- **Adjusted Declaration:** This is the sum of the 'Previous Declaration' and the 'Difference' for PAYE, SDL and UIF.
- **SARS:** The 'Previous Declaration' payment is the amount that was already paid relating to the declared liability for that year. The difference payment is any other money that was subsequently paid relating either to the original liability or the new declared liability. The 'Adjusted Declaration' payment is the sum of the 'Previous Declaration' payment and the 'Difference' payment.
- **Due By/To You:** Calculate any outstanding amounts Due By/To You by subtracting the adjusted declaration payments from your adjusted declaration liability total for the year. Any **positive** value is **due by you** and any **negative** value is **due to you**.

## Step 3

### Completing the Sum of Adjusted Declaration(s) Details:

- **PAYE:** Complete the sum of the PAYE Adjusted Declarations for the specific years which you stipulated on this EMP701 for PAYE.
- **SDL:** Complete the sum of the SDL Adjusted Declarations for the specific years which you stipulated on this EMP701 for SDL.
- **UIF:** Complete the sum of the UIF Adjusted Declarations for the specific years which you stipulated on this EMP701 for UIF.
- **Total:** Complete the sum of the Total Adjusted Declarations for the specific years which you stipulated on this EMP701 for Total.
- **Payment:** Complete the sum of the Payment Adjusted Declarations for the specific years which you stipulated on this EMP701 for Payment.
- **Total Due By/To You:** Complete the sum of the Due By/To You amounts specified for each year on this EMP701.

## Step 4

### Completing the Declaration Details:

- Sign and date the declaration.

## 9. CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT

CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
AFG	Afghanistan	GRC	Greece	PNG	Papua New Guinea
ALA	Åland Islands	GRL	Greenland	PRY	Paraguay
ALB	Albania	GRD	Grenada	PER	Peru
DZA	Algeria	GLP	Guadeloupe	PHL	Philippines
ASM	American Samoa	GUM	Guam	PCN	Pitcairn
AND	Andorra	GTM	Guatemala	POL	Poland
AGO	Angola	GGY	Guernsey	PRT	Portugal
AIA	Anguilla	GIN	Guinea	PRI	Puerto Rico
ATA	Antarctica	GNB	Guinea-Bissau	QAT	Qatar
ATG	Antigua and Barbuda	GUY	Guyana	KOR	Republic of Korea
ARG	Argentina	HTI	Haiti	REU	Réunion
ARM	Armenia	HMD	Heard and McDonald Islands	ROU	Romania
ABW	Aruba	VAT	Holy See (Vatican City State)	RUS	Russian Federation
AUS	Australia	HND	Honduras	RWA	Rwanda
AUT	Austria	HKG	Hong Kong Special Administrative Region of China	SHN	Saint Helena
AZE	Azerbaijan	HUN	Hungary	KNA	Saint Kitts and Nevis
BHS	Bahamas	ISL	Iceland	LCA	Saint Lucia
BHR	Bahrain	IND	India	SPM	Saint Pierre and Miquelon
BGD	Bangladesh	IDN	Indonesia	VCT	Saint Vincent and the Grenadines
BRB	Barbados	IRN	Iran, Islamic Republic of	WSM	Samoa
BLR	Belarus	IRQ	Iraq	SMR	San Marino
BEL	Belgium	IRL	Ireland	STP	Sao Tome and Principe
BLZ	Belize	IMN	Isle of Man	SAU	Saudi Arabia
BEN	Benin	ISR	Israel	SEN	Senegal
BMU	Bermuda	ITA	Italy	SRB	Serbia
BTN	Bhutan	JAM	Jamaica	SYC	Seychelles
BOL	Bolivia	JPN	Japan	SLE	Sierra Leone
BIH	Bosnia and Herzegovina	JEY	Jersey	SGP	Singapore
BWA	Botswana	JOR	Jordan	SVK	Slovakia
BVT	Bouvet Island	KAZ	Kazakhstan	SVN	Slovenia
BRA	Brazil	KEN	Kenya	SLB	Solomon Islands
IOT	British Indian Ocean Territory	KIR	Kiribati	SOM	Somalia
BRN	Brunei Darussalam	KWT	Kuwait	ZAF	South Africa
BGR	Bulgaria	KGZ	Kyrgyzstan	SGS	South Georgia and South Sandwich Is.
BFA	Burkina Faso	LAO	Lao People's Democratic Republic	ESP	Spain
BDI	Burundi	LVA	Latvia	LKA	Sri Lanka
KHM	Cambodia	LBN	Lebanon	SDN	Sudan

CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
CMR	Cameroon	LSO	Lesotho	SUR	Suriname
CAN	Canada	LBR	Liberia	SJM	Svalbard and Jan Mayen Islands
CPV	Cape Verde	LBY	Libyan Arab Jamahiriya	SWZ	Swaziland
CYM	Cayman Islands	LIE	Liechtenstein	SWE	Sweden
CAF	Central African Republic	LTU	Lithuania	CHE	Switzerland
TCD	Chad	LUX	Luxembourg	SYR	Syrian Arab Republic
CHL	Chile	MAC	Macao Special Administrative Region of China	TWN	Taiwan, Province of China
CHN	China	MDG	Madagascar	TJK	Tajikistan
CXR	Christmas Island	MWI	Malawi	THA	Thailand
CCK	Cocos (Keeling) Island	MYS	Malaysia	MKD	The former Yugoslav Republic of Macedonia
COL	Colombia	MDV	Maldives	TLS	Timor-Leste
COM	Comoros	MLI	Mali	TGO	Togo
COG	Congo	MLT	Malta	TKL	Tokelau
COK	Cook Islands	MHL	Marshall Islands	TON	Tonga
CRI	Costa Rica	MTQ	Martinique	TTO	Trinidad and Tobago
CIV	Côte d'Ivoire	MRT	Mauritania	TUN	Tunisia
HRV	Croatia	MUS	Mauritius	TUR	Turkey
CUB	Cuba	MYT	Mayotte	TKM	Turkmenistan
CYP	Cyprus	MEX	Mexico	TCA	Turks and Caicos Islands
CZE	Czech Republic	FSM	Micronesia, Federated States of	TUV	Tuvalu
PRK	Democratic People's Republic of Korea	MDA	Moldova	UGA	Uganda
COD	Democratic Republic of the Congo	MCO	Monaco	UKR	Ukraine
DNK	Denmark	MNG	Mongolia	ARE	United Arab Emirates
DJI	Djibouti	MNE	Montenegro	GBR	United Kingdom of Great Britain (Citizen)
DMA	Dominica	MSR	Montserrat	GBD	United Kingdom of Great Britain (Dependent Territories Citizen)
DOM	Dominican Republic	MAR	Morocco	GBN	United Kingdom of Great Britain (National Overseas)
ECU	Ecuador	MOZ	Mozambique	GBO	United Kingdom of Great Britain (Overseas citizen)
EGY	Egypt	MMR	Myanmar	GBP	United Kingdom of Great Britain (Protected person)
SLV	El Salvador	NAM	Namibia	GBS	United Kingdom of Great Britain (Subject)
GNQ	Equatorial Guinea	NRU	Nauru	TZA	United Republic of Tanzania
ERI	Eritrea	NPL	Nepal	USA	United States of America
EST	Estonia	NLD	Netherlands	URY	Uruguay
ETH	Ethiopia	ANT	Netherlands Antilles	UMI	US Minor Outlying Islands



CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE	CODE	COUNTRY OF ISSUE
<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		

## 10. EMPLOYER'S BUSINESS ACTIVITY CODES

EMPLOYMENT	GROSS INCOME
3501	Agriculture, forestry and fishing
3502	Mining and stone quarrying works
3503	Food, drink and tobacco
3504	Textile
3505	Clothing and footwear
3506	Leather, leather goods and fur (excluding footwear and clothing)
3507	Wood, wood products and furniture
3508	Paper, printing and publishing
3509	Chemicals and chemical, rubber and plastic products
3510	Coal and petroleum products
3511	Bricks, ceramics, glass, cement and similar products
3512	Metal
3513	Metal products (except machinery and equipment)
3514	Machinery and related items
3515	Vehicle, parts and accessories
3516	Transport equipment (except vehicle, parts and accessories)
3517	Scientific, optical and similar equipment
3518	Other manufacturing industries
3519	Electricity, gas and water
3520	Construction
3521	Wholesale trade
3522	Retail trade
3523	Catering and accommodation
3524	Transport, storage and communication
3525	Financing, insurance, real estate and business services
3526	Public administration
3527	Educational services
3528	Research and scientific institutes
3529	Medical, dental, other health and veterinary services
3530	Social and related community services
3531	Recreational and cultural services
3532	Personal and household services
3533	Specialised repair services
3534	Agencies and other services
3535	Members of CC/Director of a company

# 11. LIST OF INCOME AND DEDUCTION CODES FOR IRP5/IT3(A)

## 11.1 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.</li> </ul> <p><b>Note:</b></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.</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.</li> </ul> <p><b>Note:</b></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>
3603 (3653)	Pension (PAYE)	<p>Any pension paid on a regular basis as well as backdated pension payments (for current tax year).</p> <p>Code 3653 MUST only be used for foreign service income.</p> <p><b>Note: This source code is valid from:</b></p> <ul style="list-style-type: none"> <li>• 1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>• 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>
3605 (3655)	Annual payment (PAYE)	<p>An amount which is defined as an annual payment.</p> <p>Examples include:</p> <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.</li> </ul> <p><b>Note:</b></p> <p>Code 3655 MUST only be used for foreign service income.</p>

CODE	DESCRIPTION	EXPLANATION
3606 (3656)	Commission (PAYE)	An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.  <b>Note:</b> 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.  <b>Note:</b> <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.  <b>Note:</b> Code 3658 MUST only be used for foreign service income.
3610 (3660)	Annuity from a RAF (PAYE)	A monthly annuity paid by a RAF to any person Code 3660 MUST only be used for foreign service income.  <b>Note: This source code is valid from:</b> <ul style="list-style-type: none"> <li>1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade income paid to an employee.  <b>Note:</b> 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.  <b>Note:</b> Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor.  <b>Note:</b> 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.

## 11.2 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 – includes fixed travel allowances, petrol, garage and maintenance cards.  <b>Note:</b> Code 3751 MUST only be used for foreign service income.

CODE	DESCRIPTION	EXPLANATION
3702 (3752)	Reimbursive travel allowance (IT)	<p>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.</p> <p><b>Note:</b> Code 3752 MUST only be used for foreign service income.</p>
3703 (3753)	Reimbursive travel allowance (excl)	<p>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.</p> <p><b>Note:</b> Code 3753 MUST only be used for foreign service income.</p>
3704 (3754)	Subsistence allowance – local travel (IT)	<p>An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which exceeds the deemed amounts.</p> <p><b>Note:</b> Code 3754 MUST only be used for foreign service income.</p>
3707 (3757)	Share options exercised (PAYE)	<p>Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.</p> <p><b>Note:</b> Code 3757 MUST only be used for foreign service income.</p>
3708 (3758)	Public office allowance (PAYE)	<p>An allowance granted to a holder of a public office to enable him/her to defray expenditure incurred in connection with such office.</p> <p><b>Note:</b> Code 3758 MUST only be used for foreign service income.</p>
3713 (3763)	Other allowances (PAYE)	<p>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.</p> <p>Examples include:</p> <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.</li> </ul> <p><b>Note:</b></p> <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)	<p>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.</p> <p>Examples include:</p> <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.</li> </ul> <p><b>Note:</b></p> <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>



CODE	DESCRIPTION	EXPLANATION
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.  <b>Note:</b> Code 3765 MUST only be used for foreign service income.
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.  <b>Note:</b> Code 3767 MUST only be used for foreign service income.
3718 (3768)	Vesting of equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument.  <b>Note:</b> Code 3768 MUST only be used for foreign service income.

### 11.3 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> <b>Note:</b> <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.  <b>Note:</b> Code 3852 MUST only be used for foreign service income.
3805 (3855)	Accommodation (PAYE)	Free or cheap accommodation or holiday accommodation. Code 3855 MUST only be used for foreign service income  <b>Note: This source code is valid from:</b> <ul style="list-style-type: none"> <li>• 1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>• 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>
3806 (3856)	Services (PAYE)	Free or cheap services. Code 3856 MUST only be used for foreign service income.  <b>Note: This source code is valid from:</b> <ul style="list-style-type: none"> <li>• 1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>• 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>

CODE	DESCRIPTION	EXPLANATION
3808 (3858)	Employee's debt (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt. Code 3858 MUST only be used for foreign service income.  <b>Note: This source code is valid from:</b> <ul style="list-style-type: none"> <li>• 1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>• 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>
3809 (3859)	Taxable bursaries or scholarships (PAYE)	Bursaries and scholarships. Code 3859 MUST only be used for foreign service income  <b>Note: This source code is valid from:</b> <ul style="list-style-type: none"> <li>• 1999 – 2009 year of assessment and from the 2013 year of assessment</li> <li>• 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign Service Income [the source codes denoted in (brackets)].</li> </ul>
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee.  <b>Note:</b> 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.  <b>Note:</b> Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable bursaries or scholarships	Non-taxable bursaries and scholarships to employees and their dependents – Section 10(1)q – Exempt portion only.  <b>Note:</b> <ul style="list-style-type: none"> <li>• Code 3865 MUST only be used for foreign service income.</li> <li>• This source code is valid from 2013 year of assessment</li> </ul>

## 11.4 LUMP SUM CODES

CODE	DESCRIPTION	EXPLANATION
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members.  <b>Note:</b> Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments.  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> <b>Note:</b> 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.

CODE	DESCRIPTION	EXPLANATION
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.  <b>Note:</b> With effect from 2009 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915).
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).  <b>Note:</b> 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> <b>Note:</b> 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).

## 11.5 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.

## 11.6 DEDUCTION CODES

CODE	DESCRIPTION
4001	Current pension fund contributions.
4002	Arrear pension fund contributions.
4003	Current and arrear provident fund contributions.
4004	Employee's arrear provident fund contributions
Not applicable from 2010	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.

CODE	DESCRIPTION
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.
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  <b>Note:</b> 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  <b>Note:</b> 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 scheme contributions in respect of employees not included in code 4493. As of 1 March 2012 the contributions paid by an employer on behalf of an employee 65 years and older and who has not retired from that employer, should also be reflected under this code.
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives  <b>Note:</b> 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)  <b>Note:</b> 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  <b>Note:</b> 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 an employee who qualifies for the "no value" provisions in the 7th Schedule.
4497	Total Deductions / Contributions

## 11.7 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)
4116	Medical scheme fees tax credit taken into account by employer for PAYE purposes
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax, SDL and UIF

CODE	DESCRIPTION
4150	01 or 1 = 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)

## 12. 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 current submissions or for initial (first) submissions for prior tax years are contained in the table below.

The codes reflected under the 'Main Code' heading are now the only valid codes that may be used. The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may no longer be used. This table reflects how these codes are absorbed in to 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
	3603/3653	Only from the 2013 year of assessment
	3605/3655	
	3606/3656	
	3608/3658	
	3610/3660	Only from the 2013 year of assessment
	3611/3661	
	3613/3663	
	3614	
	3615/3665	
	3616/3666	
	3617/3667	
	Allowances	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		
3717/3767		
3718/3768		



TYPE OF INCOME	MAIN CODE	SUB-CODE RATIONALISATION
Fringe Benefit	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	
	3805/3855	Only from the 2013 year of assessment
	3806/3856	Only from the 2013 year of assessment
	3808/3858	Only from the 2013 year of assessment
	3809/3859	Only from the 2013 year of assessment
	3810/3860	
	3813/3863	
	3815/3865	Only from the 2013 year of assessment
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	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	
	4116	Only from the 2013 year of assessment
	4141	
	4142	
	4149	

