A Guide to Managing Your SARS Employer Account
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1 PURPOSE

- This guide is to assist you in managing your employer account. The following information is included:
  - How to interpret your EMPSA
  - How to allocate/reallocate payments
  - How to request an EMPSA on eFiling and
  - How to revise an EMPSA on eFiling.

2 INTRODUCTION

- Account Management enables you to view and print the Employer Statement of Account (EMPSA) minimising the need to visit a SARS branch. This function also enables you to monitor your financial (or tax) account by verifying whether it is correct and up-to-date. All tax declarations can be validated, ensuring the reflecting payments have been correctly allocated, and that all changes to the account (including adjustments, interest and penalties) have been correctly calculated and recorded.

- The account management function not only allows the employer to view and print their accounts but also equips them with the necessary tools to keep their accounts up-to-date and in order. The EMPSA is issued for Payroll Taxes and provides a summary of all financial transactions processed against the employer’s account which relate to Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF).

- Financial transactions that appear on the EMPSA include all the Monthly Employer Declarations (EMP201) submitted, payments made, audit assessments, adjustments made due to the reconciliation process (Employer Reconciliation Declaration [EMP501]), as well as additional charges relating to penalties and interest.

- The EMPSA places employers in a position where they are able to manage their financial responsibilities independently, effectively and in an efficient manner by including online access to your financial accounts on eFiling. eFiling enables you to not only view and query transactions processed against your accounts, but you can also adjust these transactions in real-time. Furthermore the case management system allows you to log account errors or omissions which you are unable to fix yourself or which you would like to query, including a means to monitor and track SARS’s progress in resolving your query.

- As part of modernisation efforts, SARS now allows employers to provide a detailed submission of the EMP201, by including the Employment Tax Incentive (ETI) as part of the PAYE.

- The Employment Tax Incentive now forms part of the monthly (EMP201) submission. The ETI submission process is aligned to the PAYE monthly submission to ensure that ETI is not set off against SDL and UIF. Transaction discrepancies are highlighted to enable employers to manage their accounts more effectively.

- SARS values your contribution as an employer, and strives to ensure that the improvements we make impact you positively by empowering you to manage your accounts with ease. The new introduced ETI field on the EMP201 by SARS, and the guides we make available to you, is important in assisting you in your tax obligations by submitting accurate returns to SARS to assist taxpayers in their tax compliance.
3 HOW TO INTERPRET YOUR EMPLOYER STATEMENT OF ACCOUNT (EMPSA)

- The EMPSA is integral in managing your account. Although similar to other account statements, the EMPSA also provides information that assists in determining your compliance status with SARS, such as whether or not outstanding declarations and incorrectly referenced payments exist on your account(s). This section will guide you in the following:
  - How to request an EMPSA for a specific period;
  - How to determine if your account is up to date;
  - How to identify unallocated payments;
  - How to identify overpayments;
  - How to identify underpayments;
  - How to identify missing returns; and
  - How to identify incorrectly-allocated payments.

3.1 What is the EMPSA?

- The EMPSA provides a summary of all financial transactions processed against your account which relate to PAYE, SDL and UIF. Where previously you would have received three separate statements, the EMPSA now combines these statements to give you a consolidated view of all PAYE, SDL and UIF transactions for a particular transaction year (i.e. the twelve month period from 1 March to 28 February).

- Financial transactions that normally appear on the EMPSA include all EMP201s submitted, payments made, audit assessments, adjustments made due to the reconciliation process (Employer Reconciliation Declaration [EMP501]), as well as additional charges relating to penalties and interest.

- The EMPSA identifies transactions which were processed for specific tax periods. For example, the EMPSA issued for the 2014 tax year covers the twelve tax periods from March 2013 to February 2014. All EMP201s filed and payments made in respect of these tax periods will reflect on the EMPSA, and, where late payments were made, penalties and interest will have accrued. Once you have filed your EMP501 for the 2014 transaction year, any difference between the EMP201 submitted and the EMP501 will reflect on this EMPSA.

3.2 When and how will the EMPSA be issued on eFiling?

- The EMPSA was introduced from the 2011 employer transaction year (March 2010 to February 2011).

- Statements of Account (SOA) should be requested from SARS. Monthly SOA are no longer automatically issued to taxpayers in an effort to create a paperless environment and to reduce our carbon footprint.

- SOA may be requested through one of the following channels:
  - Electronically via eFiling
  - Electronically via e@syFile™ Employer
  - By calling the SARS Contact Centre on 0800 00 SARS (7277)
3.3 **How do I go about requesting my EMPSA online using eFiling?**

- eFiling is a free online application which enables employers to request an EMPSA for a specific transaction year or for a limited number of tax period(s).
- To assist you in requesting an EMPSA electronically on eFiling, a tutorial is presented on the proceeding sections.

3.4 **What sort of detail will the EMPSA contain?**

**Section A**

- This section contains the employer’s address, SARS contact details, PAYE reference number, date and statement period, and the summary information relating to the transactions posted to the account. The summary information section allows you to quickly assess the status of your account.
Section B

This section contains all your transaction details. Transactions will be listed by:

- **Date:** This is the date on which the transaction occurred or payment was made.

- **Transaction reference:** This field contains the reference number of the transaction posted to your account. This reference should be used when querying the transaction or when requesting supporting documents/calculations relating to the transaction. In the case of payments and declarations this reference will be the PRN.

- **Transaction description:** Contains a description of the transaction processed and/or information pertaining to the transaction.

- **Transaction value:** Gives you the total of the transaction processed, which may include PAYE, SDL and UIF.

- **Transaction allocation information:** Breaks down the total transaction value allocated to PAYE, SDL and UIF.

- **Account balance:** The account balance indicates the balance per tax period, and then accumulates the separate balances to give you the Cumulative Balance. The employer can use this to gauge the effect on the account.

Just beneath the individual Transaction Details table is the unallocated payments excluded from the cumulative balance table. This table lists all the payments which have not been assigned to a tax period. Unallocated payments will result in your
account being incorrect and will:

- Prevent the issuing of Tax Clearance Certificates (TCC)
- Cause SDL payments not to be transferred to your Sector Education and Training Authority (SETA)
- Result in the initiation of unnecessary debt recovery actions and audits and
- Result in additional administration for you as an employer.

It is therefore important that these transactions are immediately investigated and corrective action taken. The primary reasons for unallocated payments occurring include:

- Specifying an incorrect PRN when making payment
- Not filing your EMP201 with the associated PRN, or where the relevant EMP201 must still be processed
- Instances where the payment made exceeds the value declared on the EMP201.

Section C

<table>
<thead>
<tr>
<th>Ageing</th>
<th>Transactions are aged according to the original due date, including all related interest and penalties</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current</td>
<td>2 523.92</td>
</tr>
<tr>
<td>30 Days</td>
<td>1 333.15</td>
</tr>
<tr>
<td>60 Days</td>
<td>1 349.97</td>
</tr>
<tr>
<td>90 Days</td>
<td>1 349.97</td>
</tr>
<tr>
<td>120 Days</td>
<td>1 359.59</td>
</tr>
<tr>
<td>Total</td>
<td>7 906.25</td>
</tr>
</tbody>
</table>

This section contains details of the ageing information with regard to the transactions listed.

Section D

- This section lists all the compliance information for the employer, including outstanding EMP201s and EMP501s.

Section E

- This section of the EMPSA comprises general notes pertaining to interpreting the EMPSA

3.5 Interpreting my EMPSA

3.5.1 Transactions included in my EMPSA

- The EMPSA has been designed to show all transactions that are related to a specific transaction year. These transactions are shown in the Transaction Details (section B above) of the EMPSA.
- A transaction year covers a standard period that runs from the start of March to the end of February. For example, the EMPSA issued for the 2014 transaction year covers the March 2013 to February 2014 tax period. The EMPSA therefore provides a clear
indication of your financial position and status in relation to a particular reconciliation period.

- Transactions that are automatically assigned to a tax period would ordinarily include the EMP201, penalties and interest charges imposed as a result of the underpayment/late payment, and any additional charges resulting from the reconciliation. These transactions are grouped on the EMPSA by tax period. For example:
  - Period 2014/04 will reflect all EMP201s filed for the April 2014 tax period and any related penalty, interest, and or EMP501 that has been recorded against this tax period, whereas
  - Period 2014/05 will reflect all EMP201s filed for the May 2014 tax period and any related penalty, interest, and or EMP501 that has been recorded against this tax period.

- Payments are, however, only assigned to a tax period if the PRN can be matched to an EMP201 PRN. If not, these payments will not be reflected in a tax period but listed separately in the unallocated payments excluded from the cumulative balance table. All payments that have not yet been assigned to a tax period at the time of processing the EMPSA will be included in this table, irrespective of when these payments were made.

- Since each tax period is displayed separately on the EMPSA with its own balance, it is easy to determine your financial position and therefore level of compliance with regard to each tax period. The EMPSA sums up these individual balances under the heading Transaction Year which is displayed in the Summary Information: Employer Reconciliation section. This provides you with an overall balance for the particular transaction year.

- The accuracy of this balance will be influenced by the existence of any unallocated payments. The total values of these payments are shown separately in the Summary Information: Employer Reconciliation section under the heading Unallocated Payments.

3.5.2 Interpreting the Summary Information: Employer Reconciliation section of the EMPSA

- The balances reflected in the Summary Information: Employer Reconciliation section highlight the state of your account.

- A debit balance in the Transaction Year [year] field indicates that you owe money to SARS for the transaction year reflected. In the example above, the employer owes money to SARS for the 2011 transaction year, and the debt is accruing interest. You will be able to identify the specific tax periods to which debt relates by looking at the Transaction Detail section of the EMPSA. At this point you also need to determine if this debt arose due to a missing or unallocated payment(s). If this is the case, you need to correctly allocate these payments in order to correct your account balance.

- A credit balance in the Unallocated Payments field indicates that a payment (or any portion thereof) could not be assigned to a specific EMP201. This would occur in
instances where you paid more than the value of the EMP201, did not file your EMP201, or did not specify the correct PRN when making payment. As indicated previously, these payments will not be taken into consideration when calculating penalties and interest, and on receipt of the EMP501. It is critical that you follow up on all unallocated payments to ensure that these payments are correctly assigned.

3.5.3 Interpreting transactions that appear on my EMPSA

- Below is an explanation of some of the critical transactions that may be displayed on your EMPSA:
  - **Example 1**: How to determine if your account is up to date
  - **Example 2**: How to identify unallocated payments
  - **Example 3**: How to identify overpayments (excess credits)
  - **Examples 4 and 5**: How to identify underpayments (outstanding debts)
  - **Example 6**: How to identify missing declarations
  - **Examples 7 and 8**: How to identify incorrectly-allocated payments
  - **Example 9**: The impact of making payments on account using the “00000000” PRN.

- **Sections 4 and 5** of this guide provide step-by-step instructions on how to correct these errors and/or omissions:
  - **Section 4**: How to use the EMP201 filing and adjustment process. This section will demonstrate how to resolve the issues identified in examples 3 to 6 and
  - **Section 5**: How to allocate/reallocate payments. This section will demonstrate how to resolve the issues identified in examples 2, 7 and 8.

- **Note**: These are only examples which attempt to give you an understanding of the transactions that may appear on your EMPSA.

Examples 1-7 below are based on the following EMPSA:
3.5.3.1 Example 1: Perfectly balanced tax periods

- Perfectly balanced tax periods imply that your EMP201 is in order and you were fully compliant for the tax period. This also indicates that your account is correct and fully paid up. An example of this is illustrated in the March 2010 tax period where the balance is reflected as a zero.
In this example the PRN displayed in the Transaction Reference column matches the corresponding EMP201 reference for that period for an equivalent value. There is therefore no payment transaction (reference: 7123456789LE0000015) reflected in the Unallocated payments excluded from cumulative balance section. Since the payment was made by the due date, no interest and penalty charges have been imposed.

### 3.5.3.2 Example 2: Unallocated payments

- Unallocated payments on your account indicate that the EMP201 filed and the PRN used are different. This is an example of an account that has not been reconciled. In the April 2010 example, an EMP201 was submitted using the reference 7123456789LE0000025. No payment is reflected for the period and as a result interest and a penalty charges have been imposed for the underpayment.

- A review of the unallocated payments excluded from the cumulative balance section reveals that a payment was in fact made by the due date to the value of the declaration. The reason why this payment was not allocated is because it was made using the old “period-based” reference as the PRN, i.e. 7123456789LE00042010, instead of the PRN which appears on the EMP201 (7123456789LE0000025).

- This is illustrated in the detailed transaction and unallocated payment sections of the EMPSA:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Reference</th>
<th>Transaction Description</th>
<th>Transaction Value</th>
<th>Transaction Allocation Information</th>
<th>Account Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010/04/07</td>
<td>7123456789LE0000025</td>
<td>DECLARATION</td>
<td>120.00</td>
<td>100.00 10.00 10.00</td>
<td>120.00</td>
</tr>
<tr>
<td>2010/05/08</td>
<td>12.00</td>
<td>PAYMENT</td>
<td>-120.00</td>
<td>-100.00 -10.00 -10.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2010/05/09</td>
<td>1.00</td>
<td>INTEREST (1/01/2010-31/05/2010)</td>
<td>1.20</td>
<td>1.00 0.30 0.10</td>
<td>-0.10</td>
</tr>
<tr>
<td>2010/05/08</td>
<td>111.80</td>
<td>BALANCE: TAX PERIOD 2010/064</td>
<td>111.80</td>
<td>11.10</td>
<td>11.10</td>
</tr>
</tbody>
</table>

- If this occurs, you can correct the PRN using eFiling. Section 4 of this guide explains how to go about this.

- Once the payment is correctly allocated, the penalty and interest charged will be automatically corrected. Please note that the value and the date on which payment was made in relation to the relevant EMP201 will determine whether or not the penalty and interest is fully reversed or reduced. In this example, the payment was made on the due date according to the value of the EMP201, and therefore no penalties or interest should be payable. Once the correction has been made, the period will be restated as follows:

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Reference</th>
<th>Transaction Description</th>
<th>Transaction Value</th>
<th>Transaction Allocation Information</th>
<th>Account Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010/04/07</td>
<td>7123456789LE0000025</td>
<td>DECLARATION</td>
<td>120.00</td>
<td>100.00 10.00 10.00</td>
<td>120.00</td>
</tr>
<tr>
<td>2010/05/08</td>
<td>12.00</td>
<td>PAYMENT</td>
<td>-120.00</td>
<td>-100.00 -10.00 -10.00</td>
<td>0.00</td>
</tr>
<tr>
<td>2010/05/09</td>
<td>1.00</td>
<td>INTEREST (1/01/2010-31/05/2010)</td>
<td>1.20</td>
<td>1.00 0.30 0.10</td>
<td>-0.10</td>
</tr>
<tr>
<td>2010/05/08</td>
<td>0.00</td>
<td>BALANCE: TAX PERIOD 2010/064</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
3.5.3.3 Example 3: Overpayments (excess credit)

- Overpayments indicate that a payment was made for a higher value than the EMP201 filed. The May 2010 tax period illustrates an example of an overpayment. The payment was made on time using the correct PRN, i.e. 7123456789LE0000027.

- However, due to the employer making an overpayment, there is a credit reflected under unallocated payment excluded from the cumulative balance. The credit is under the same payment reference, i.e. 7123456789LE0000027, and is for the amount of R10.

| 2010/04/07 | 7123456789LE0000027 | DECLARATION | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |
| 2010/04/07 | 7123456789LE0000027 | PAYMENT | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |

<table>
<thead>
<tr>
<th>BALANCE: TAX PERIOD 2010/05</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
</tr>
</tbody>
</table>

- Note:
  - These excess payments do not accrue credit interest.
  - SARS does not refund credits on your account unless the full value of the payment was made in error. In these instances we will either transfer the payment to the correct tax account or refund you the amount.

- If this is not the case, you must either allocate the overpayment to an existing debt or use it in a future EMP201 by re-filing your EMP201 using the same PRN. Section 4 of this guide explains how to go about this.

- Once the EMP201 has been re-filed for the following tax period using PRN 7123456789LE0000027, the account will be rectified as illustrated below.

<p>| 2010/04/07 | 7123456789LE0000027 | DECLARATION | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 2010/04/07 | 7123456789LE0000027 | PENALTY | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |
| 2010/04/07 | 7123456789LE0000027 | PAYMENT | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |</p>
<table>
<thead>
<tr>
<th>BALANCE: TAX PERIOD 2010/06</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.00</td>
</tr>
</tbody>
</table>

3.5.3.4 Example 4: Settling an underpayment

- When an underpayment occurred due to a late payment adjusted to take account of penalty and interest charges being imposed

- In this example, the employer made a late payment but increased the value of the payment to take account of the penalty and interest charges that will be imposed. Since the correct PRN was specified, the payment was correctly allocated to the outstanding balance for the tax period.

<p>| 2010/04/07 | 7123456789LE0000030 | DECLARATION | 10.00 | 10.00 | 10.00 | 10.00 | 10.00 |
| 2010/04/07 | 7123456789LE0000030 | PENALTY | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |
| 2010/04/07 | 7123456789LE0000030 | PENALTY | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |
| 2010/04/07 | 7123456789LE0000030 | PENALTY | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |
| | | PAYMENT | -10.00 | -10.00 | 0.00 | 0.00 | 0.00 |</p>
<table>
<thead>
<tr>
<th>BALANCE: TAX PERIOD 2010/06</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
</tr>
</tbody>
</table>

- The full payment was allocated to the tax period against which the specific EMP201 PRN was recorded, and to the relating penalties and interest.
3.5.3.5 Example 5: Settling an underpayment

- An underpayment has occurred due to interest and penalty charges being imposed. Where interest and penalties are charged due to a late payment, the payment will first be offset against these charges before it is assigned to any tax declared on the EMP201. Most employers do not increase their payments to take this into account, and as a result an underpayment will occur for the particular tax period.

- This is illustrated in the July 2010 period example. Although the EMP201 was correctly filed and the payment was made using the correct PRN, the payment was late. As a result, penalty and interest charges were imposed. The payment was then offset against the penalty and interest charges before it was assigned to the tax amount. This has resulted in an underpayment for this particular tax period which will continue to accrue interest until it is settled.

- If these additional charges have been incorrectly imposed, a dispute must be lodged. If, however, these charges have been correctly imposed, the employer is required to make an additional payment to settle the debt. This additional payment must be made using the EMP201 PRN for the tax period to which the additional payment must be allocated, which in this example is 7123456789LE00000041. We will allocate the payment to the extent to which there is an outstanding balance on the tax period. Of course, if the payment exceeds the outstanding balance for that tax period, the excess payment will be treated as unallocated as illustrated in example 3.6.3.3.

3.5.3.6 Example 6: Missing EMP201

- When a payment has been made, but no EMP201 was filed, all outstanding declarations are reflected under Compliance Information on the EMPSA. As indicated above, if no EMP201 was filed the accompanying payment cannot be allocated. In this instance, the payment will be reflected under unallocated payment excluded from the cumulative balance.

- In the example, the employer failed to submit an EMP201 for the October and November tax periods. As a result there are no EMP201 declarations reflected in the detailed transaction section of the EMPSA for these tax periods. These outstanding declarations are reflected under Compliance Information.

- The employer then made a payment for the November period on the due date. However, the payment could not be allocated to the November tax period because there is no corresponding EMP201 against which the payment can be matched (i.e. an EMP201 containing the same PRN as that of the payment). The payment is therefore reflected under unallocated payment excluded from the cumulative balance, as illustrated below (PRN: 7123456789LE00000089).
This situation may be rectified by filing the necessary EMP201s for October and November. If the EMP201 for November is filed with the same PRN as the payment, the allocation will be automatically corrected and the payment removed from the unallocated payment excluded from the cumulative balance section and assigned to the tax period to which the EMP201 relates. Penalties and interest will accrue for the October balance, since no payment was made towards the debt. This is illustrated below.

If, however, the PRN on the EMP201 filed differs from the PRN used to make the payment, a situation will arise as in example 3.6.3.2. The PRN will need to be adjusted as shown in this example. Please follow the steps outlined in Section 4 of this guide in order to avoid this additional step.

3.5.3.7 Example 7: Incorrectly allocated payments

This occurs when the employer makes a payment using the incorrect PRN over different tax periods. In the scenario illustrated below, the employer submitted a EMP201 for the August tax period but underpaid, which resulted in interest and penalty charges being imposed. The employer then submitted an EMP201 for the September tax period using the same PRN as the EMP201 for the August tax period. Payment was made for the September tax period using the incorrect PRN.

This payment must now be allocated to the EMP201 for the September tax period but because the employer used the same PRN as that for the August tax period, the payment will first be allocated to outstanding balances for the August period. Once the
PRN is correctly allocated to the EMP201, the payment will be allocated to all outstanding balances, starting from the oldest tax period onwards.

### 3.5.3.8 Example 8: Incorrectly allocated payments

- Applying the SARS payment rules correctly leads to correctly allocated payments. Payments are allocated according to the 19-digit PRN specified. From an internet banking perspective, this reference is captured in the Recipient or Beneficiary Reference field. There are two options available:
  - If you want your payment to be allocated to a specific EMP201, use the PRN specified on the EMP201 you would like to pay or
  - If you want SARS to allocate the payment to any outstanding balances reflected on the account at the time of payment, use 00000000 as the last eight digits on the PRN. This is referred to as a "payment on account".

- Any payments on account will be allocated to the oldest debt first. If the payment could not be fully allocated, any excess credit will be reflected under the unallocated payments excluded from the cumulative balance section of the EMPSA.

- The payment will appear as an unallocated payment on the EMPSA in instances where there is an insufficient outstanding balance on the employer account to allow for the payment to be fully allocated.

- In the example below, a payment on account was made on 2010/11/05 for a total amount of R34.54. On this date, an outstanding balance of R24.54 was payable for the September 2010 tax period and the payment value was allocated in order to clear the debt. The R10.00 portion of the payment which exceeded the debt at the time is displayed under the unallocated payments excluded from the cumulative balance section of the EMPSA.
On 2010/11/06 another payment on account was made for a total amount of R117.00 but no outstanding balances existed when the payment was received and, as a result, SARS was unable to allocate the payment. You will see an outstanding balance which only arose after the EMP201 was processed.

Once the employer has requested that SARS allocate the payment made on 2010/11/05 specifically to the September and October tax periods, and has corrected the PRN for the payment made on 2010/11/06, both payments will be allocated and the account correctly stated.
3.5.3.9 Example 9: Automatically-allocated payments on account using 00000000 in the PRN

- The employer made a payment using a PRN with 00000000 on 20 March 2010. The payment was automatically allocated to outstanding debits for September 2009, and the remaining amount is displayed on the 2011 transaction year EMPSA. The full amount for the payment was R44.00, of which R24.00 has been allocated to the outstanding debit that existed for the September 2009 tax period as at the date of the payment.

- At the time that the employer requests the EMPSA for the specific tax period in the 2010 transaction year, the same unallocated payments display as these payments are always displayed at the date of request.

- The R20.00 unallocated payment remaining from the R44.00 paid is displayed here.
- The partial allocation to the September 2009 tax period can be seen on the 2010 EMPSA as displayed below:

- Section 4 and 5 of this guide will now assist you in resolving the issues illustrated above.

- Please note: Effective 14 September 2013, each period will now have a specific PRN assigned. Should you re-submit a revised EMP201 to SARS, the same PRN must be used for that specific period.
4 HOW TO USE THE EMP201 FILING AND ADJUSTMENT PROCESS

- In terms of the Income Tax Act 58 of 1962, employers are required to *inter alia*:
  - Deduct the correct amount from employees
  - Pay those amounts to SARS by no later than the 7th of the next month
  - Declare such amounts paid to SARS on an EMP201.

- A number of changes have been introduced in order to simplify this process and place the employer in a position to manage his/her own account so that he/she is easily able to fulfil the requirements in terms of the Act. This section will assist you understanding what is on the EMP201 form by using the elaborating on the following:
  - How to file your EMP201 and make a payment using the PRN;
  - How to revise EMP201s;
  - How to use overpayments (excess credits) by revising your EMP201;
  - How to re-allocate payments using your EMP201; and
  - How to resolve missing/duplicated EMP201s.

4.1 What changes have been introduced and when do these come into effect?

- Please note: Effective 14 September 2013, each period now has a specific PRN assigned. Should you re-submit a revised EMP201 to SARS, the same PRN must be used for that specific period.

- The EMP201 form now includes Employment Tax Incentive (ETI) fields on the payment details section. These new fields ensure that the information captured regarding the ETI is correct throughout the PAYE process.

4.2 How does the EMP201 work?

- The EMP201 requires employers to indicate the total payment, specifying the amounts which must be allocated to PAYE, SDL, and/or UIF. These payment allocation amounts will be recorded as the employer’s liability for each tax type for the period concerned. The EMP501 will provide the final liability.

- This means that you are only required to make one payment as opposed to three separate payments for PAYE, SDL, and/or UIF. The EMP201 will therefore be used for a single period to declare how that payment must be allocated for each tax type. The PRN, a field on the EMP201, links the actual payment to the relevant EMP201.

- Importantly, employers will be able to make adjustments on the EMP201 for a previously submitted declaration using, eFiling, at a SARS branch or by post. To do so, the employer must simply increase or decrease a previous declaration for PAYE, SDL, and/or UIF to reflect the correct amount.

- The payment profile on eFiling has also been segregated, which means that employers
can now allocate different roles to different users. These users can then separately capture and submit declarations to finalise payments.

4.3 Filing your EMP201 and making payment using the PRN

- A PRN field is now pre-populated on each EMP201. You must use this number when making a payment.

- The PRN links the actual payment to the relevant EMP201, allowing the payment to be correctly allocated. If this is not done, SARS cannot assign the payment to the employer’s account, and the account will then be incorrect.

- Once the payment has been successfully linked to a specific EMP201 using the PRN, a payment can only be re-allocated using the new EMP201.

- In the Particulars of Declarant section, the employer will be required to fill in the following details regarding the declarant:
  - First Name – The declarant’s first name
  - Surname – The declarant’s surname
  - Position held at business – The declarant’s position within the business (employer)
  - Email Address – The declarant’s email address
  - Bus Tel No. – The declarant’s business telephone number
  - Fax No. – The declarant’s fax number
  - Cell No. – The declarant’s cellular phone number

- The employer is required to declare whether they have a VDP agreement with SARS.
- If the employer does have a VDP agreement, they should complete the VDP application number.
In the Payment Details section, the employer will be required to fill in the following details:

**Payroll Tax Calculation**
- Payment Reference No. – This field will be pre-populated by SARS. The Payment Reference Number must be used as a reference when payment is made to SARS
- Payment Period – This field will be pre-populated by SARS.
- PAYE Liability – The employer must enter the amount he/she wants to allocate to PAYE
- SDL Liability – The employer must enter the amount he/she wants to allocate to SDL
- UIF Liability – The employer must enter the amount he/she wants to allocate to UIF

**Employment Tax Incentive (ETI) Calculation**
- ETI Brought Forward – The employer must complete the total amount of the Employment Tax Incentive (ETI) carried forward from the previous month of declaration
- ETI calculated – The employer must complete the calculated ETI.

**To calculate “ETI calculated” proceed as follows:**
- **Step 1** – Identify all qualifying employees in respect of that month
- **Step 2** – Determine the applicable employment period for each qualifying employee
- **Step 3** – Determine each employee’s monthly remuneration
- **Step 4** – Calculate the amount of the incentive per qualifying employee according to the table below.

  - **Note:** The calculation of the incentive must be apportioned in working days where the employee did not work for the full month.
<table>
<thead>
<tr>
<th>Monthly Remuneration</th>
<th>Employment Tax Incentive per month during the first 12 months of employment of the qualifying employee</th>
<th>Employment Tax Incentive per month during the next 12 months of employment of the qualifying employee</th>
</tr>
</thead>
<tbody>
<tr>
<td>R 0 - R2 000</td>
<td>50% of Monthly Remuneration</td>
<td>25% of Monthly Remuneration</td>
</tr>
<tr>
<td>R 2 000 - R4 000</td>
<td>1 000</td>
<td>500</td>
</tr>
<tr>
<td>R 4 000 - R6 000</td>
<td>Formula: R1 000 – (0.5 x (Monthly Remuneration – R4 000))</td>
<td>Formula: R500 – (0.25 x (Monthly Remuneration – R4 000))</td>
</tr>
</tbody>
</table>

- **Step 5** – Aggregate the results and insert the amount in the Employment Tax Incentive (ETI) field on the EMP201

- **Please Note**: The employer cannot reduce the PAYE payable with the ETI amount where the EMP201 returns are outstanding or monies are owed to SARS on the last day of the month unless the employer has entered into an agreement for arrangement payment with SARS.

- **ETI Utilised** – The employer must complete the ETI amount that should be put forward and set off against the PAYE liability

- **ETI Carry forward** – This amount will be pre-populated, and is the ETI amount the employer did not claim in the current month

- **Total payable**
  - PAYE payable – This amount will be pre-populated and is derived from the PAYE liability less the ETI liability
  - SDL payable – This amount will be pre-populated which is the SDL liability
  - UIF payable – This amount will be pre-populated which is the UIF liability
  - Penalty & Interest – Complete the total amount of the payment that must be allocated to penalty and interest for the specific month.
  - The amount completed should be the penalty and interest amount reflected on the employers’ statement of account (EMPSA).
  - Total Payable – This amount is pre-populated and is derived from the sum of the PAYE Payable, SDL Payable, UIF Payable and Penalty and Interest

- **Important to note:**
  - The ETI amount may only be completed from the 201401 period onwards.
  - If the ETI exceeds gross PAYE in a particular month, the net PAYE will be zero (R0), i.e. the net PAYE cannot be a negative amount resulting to a credit to the employer.
  - A penalty of 10% is payable on late payments. Interest must be calculated on a daily basis at the applicable prescribed rate. To view the table rates go to www.sars.gov.za.
For a more detailed look on how to complete the EMP201 form, the employer should refer to the following guide “How to complete the monthly declaration (EMP201)” available on the SARS website www.sars.gov.za.

### Tax Practitioner Details (if applicable)

<table>
<thead>
<tr>
<th>Tax Practitioner Registration No.</th>
<th>Tax Practitioner Tel No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- If the employer requested a tax practitioner to complete their EMP201 on their behalf, the tax practitioner must complete their Tax Practitioner Registration number practitioner issued to them by SARS and Tax practitioner’s telephone number.

### Declaration

I declare that the information given on this form is complete and correct.

Data (CCYYMMDD) (Note: This field is not applicable for electronic submissions.)

---

For enquiries go to www.sars.gov.za or call 0800 06 SARS (7277)

---

- The employer username and password used to logon onto eFiling is accepted as his/her signature should the EMP201 submission be made electronically.

#### 4.4 How to revise your EMP201

- Employers can revise their EMP201 through the following available channels
  - eFiling
  - e@syFile™
  - At a SARS Branch.

- Below is an illustration of what to note whilst revising your EMP201 electronically:

**eFiling or e@syFile™ Employer corrections**

- **Increase payment declaration**: When an employer has declared less than the amount actually paid and needs to adjust the EMP201 by increasing the payment declaration for the specific period to match the actual payment, the following must be done:
  - Access the previously submitted EMP201 via eFiling or e@syFile™ Employer and use the “Request for Correction (RFC)” option.
  - Complete the full amounts (NOT the difference between the amounts completed on the current and previous declaration).
  - The employer will be able to view the previously submitted declaration when performing the editing/correction function.

- **Decrease payment declaration**: When an employer has declared more than the amount actually paid and needs to adjust the EMP201 declaration by decreasing the
payment declaration for the specific period to match the actual payment, the following must be done:

- Access the previously submitted EMP201 via eFiling or e@syFile™ Employer and use the "Request for Correction (RFC)"/correction option.
- Complete the full amounts (NOT the difference between the amounts completed on the current and previous declaration).
- The employer will be able to view the previously submitted declaration when performing the editing/correction function.

- Please note: In response to an audit query raised to revise your EMP201, the employer must not adjust their EMP201 declaration liability for PAYE, UIF or SDL amounts lower than the audited PAYE, UIF or SDL liability amounts.

- When submitted, SARS will replace the previous EMP201 with this new version. This EMP201 revision process is illustrated in the following scenario:

- Assume an EMP201 is submitted for the May 2010 period under PRN 7123456789LE0000030 for R130, comprising R100 for PAYE, R20 for UIF, and R10 for SDL. Payment is made for R140 using the same PRN (7123456789LE0000030). This transaction will result in an overpayment on the EMPSA, with the excess payment of R10 reflected under unallocated payments excluded from the cumulative balance, as illustrated below.
4.5 Examples of how a revised EMP201 impacts the EMPSA

- This section will illustrate a number of examples of how a revised EMP201 will impact the EMPSA.

- Note: You will not be able to use the EMP201 revision process to re-allocate a payment if the PRN for the payment is not linked to an EMP201. The PRN must first be linked to an EMP201 using the Payment Allocation function detailed in section 5 of this guide before you can use the EMP201 revision function demonstrated below.

- **Example 1**: Increasing your EMP201.

- The EMP201 is understated by R10.00 for PAYE. This can be corrected on eFiling by revising the EMP201 to increase the PAYE tax field from R100.00 to R110.00. To do so, revise this EMP201 with R110.00 for PAYE, R20.00 for UIF and R10.00 for SDL.

- As shown on the EMPSA below, after processing the revised EMP201, the previous R10.00 unallocated payment will be allocated to PAYE and the tax period will be balanced.
Example 2: Increasing your EMP201 and payment.

The EMP201 is understated by R50.00 for PAYE. This can be corrected on eFiling by revising the EMP201 to increase the PAYE tax field from R100.00 to R150.00. To do so, revise this EMP201 with R150.00 for PAYE, R20.00 for UIF and R10.00 for SDL.

As shown on the EMPSA below, after processing the revised EMP201, the previous R10.00 unallocated payment will now be allocated. The EMPSA will now display a debt which was raised for the shortfall of R40.00 between the payment (of R140.00) and the declaration (R180.00). As a result, penalty and interest charges were imposed.
## Transaction details

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction Reference</th>
<th>Transaction description</th>
<th>Transaction Value</th>
<th>Transaction allocation information</th>
<th>Account balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2010/06/07</td>
<td>7123456789</td>
<td>DECLARATION</td>
<td>100.00</td>
<td>100.00</td>
<td>100.00</td>
</tr>
<tr>
<td>2010/06/07</td>
<td>7123456789</td>
<td>PAYMENT</td>
<td>-100.00</td>
<td>-100.00</td>
<td>-100.00</td>
</tr>
<tr>
<td>2010/06/08</td>
<td>7123456789</td>
<td>REVISED DECLARATION</td>
<td>50.00</td>
<td>50.00</td>
<td>50.00</td>
</tr>
<tr>
<td>2010/06/07</td>
<td>7123456789</td>
<td>PAYMENT</td>
<td>-10.00</td>
<td>-10.00</td>
<td>-10.00</td>
</tr>
<tr>
<td>2010/06/08</td>
<td>7123456789</td>
<td>PENALTY</td>
<td>4.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>2010/06/09</td>
<td></td>
<td>INTEREST (2010/06/03-2010/06/30)</td>
<td>1.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>BALANCE TAX PERIOD 2010</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Unallocated payments excluded from the cumulative balance.

## Compliance Information

<table>
<thead>
<tr>
<th>Active SDL Reference</th>
<th>Setca Code (SDL)</th>
<th>SETA CODE 1254 CHAMBER CODE 1254</th>
</tr>
</thead>
<tbody>
<tr>
<td>L123456789</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Outstanding EMP501 Reconciliations</th>
<th>2011</th>
<th>Outstanding EMP201</th>
<th>2009/12</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Selected For Audit</th>
</tr>
</thead>
</table>
The shortfall must be paid using the EMP201 PRN 7123456789LE0000030. Once this payment is made, the account will be then be updated as follows:

Example 3: Reducing your EMP201.

The EMP201 is overstated by R20.00 for PAYE. This may be corrected on eFiling by revising the EMP201 to decrease the PAYE tax field from R100.00 to R80.00. To do so, revise this EMP201 with R80.00 for PAYE, R20.00 for UIF and R10.00 for SDL.

Once the revised EMP201 has been processed, the previous R10.00 unallocated payment will be increased to R30.00 on the EMPSA.
Example 4: Reallocate a credit.

In example 3, a credit of R30.00 was created as a result of the payment of R140.00 exceeding the revised EMP201 of R110.00 (comprising R80.00 for PAYE, R20.00 for UIF, and R10.00 for SDL). This credit of R30.00 can be assigned to a new tax period by doing the following:

- If filing manually (hardcopy): When an employer decreases the current period, resulting in a credit, the employer must then specify to which period the credit should be allocated. The employer should do this using a new EMP201 but with the PRN corresponding to the period during which the credit is available. The employer will also need to specify the new period to which the credit must be reallocated. The employer will have to specifically request a new EMP201 with the same PRN as that of the payment by calling the SARS Contact Centre or visiting the nearest SARS branch.

- If filing electronically (eFiling): When an employer decreases the current period, resulting in a credit, the employer must then specify to which period the credit should be reallocated.

Once this EMP201 has been processed, the R30.00 unallocated payment should be
5 HOW TO ALLOCATE/REALLOCATE PAYMENTS

- Unallocated payments excluded from the cumulative balance section on the EMPSA, contain a list of all payments made on or after the 20 March 2010 which could not be allocated to a tax period. In other words, these payments could not be matched to an EMP201.

- The first step is to determine the reason(s) for the payment not being allocated, and whether all or only part of the payment is unallocated. A payment may not have been allocated because:
  - The related EMP201 was not filed
  - An overpayment occurred
  - The payment was made using an incorrect PRN.
As indicated in the sections above, if the PRN is correct, the first two errors can be corrected either by filing the missing EMP201 or revising an already filed EMP201.

This section of the guide deals with situations where payment was made using an incorrect PRN and, as a result, the payment does not appear on the EMPSA or alternatively appears as an unallocated or incorrectly allocated payment. eFiling offers an online service which enables you to:

- List all payments made from 20 March 2010, together with each payment's allocation status (allocated/unallocated) and allocation history (What the payment was allocated to)
- Rectify unallocated payments by assigning these payments to EMP201 that exist on your account
- Request that an allocation be amended if the PRN that was specified is incorrect.

This section will discuss the following:

- How to review all payment allocations
- How to rectify unallocated payments
- How to rectify incorrectly allocated payments.

These services are also offered at SARS branches should you be unable to eFile and require further assistance.

5.1 Obtaining a payment listing

All payments are recorded on your EMPSA. You can obtain a payment listing by following the applicable step-by-step guide on www.sars.gov.za: eFiling Account Maintenance Guide: Payment Allocation. The payments list will contain all payments made since 20 March 2010, when the new EMP201 process was introduced. Refer to Drawer payments.

The payment value and the amount allocated/unallocated will be displayed for each payment. Payments indicated as unallocated are also contained on the EMPSA under Unallocated payments excluded from the cumulative balance. The payment listing also provides an indication as to how the unallocated portion of the payment may be resolved.

There are two options available:

- Allocate a payment: These are payments that are fully unallocated and which can be resolved using the account maintenance function.
- Reallocate a payment: Payments that have already been allocated/partially allocated to a valid EMP201 will display as use the EMP201 process.

5.2 Assigning unallocated payments to selected declarations

When resolving an unallocated payment, you must indicate the EMP201 to which the payment must be assigned. This is done by specifying what the correct PRN should be. Once this is done, the payment will be matched automatically to the applicable EMP201.
• SARS has provided an online service which enables you to make these adjustments yourself. eFiling users can access the function by following the relevant step-by-step guide on www.sars.gov.za:

• eFiling Account Maintenance Guide: Payment Allocation.

Employers who are not registered for eFiling should visit the nearest SARS branch for assistance.

Please note the following two simple rules that you must follow when allocating payments:

• Rule 1: The payment that you are trying to resolve must be fully unallocated. If the payment is partially allocated or fully allocated, please follow the process set out in 5.4 Request a payment reallocation. You will not be allowed to allocate a payment if it has already been fully or partially assigned to another EMP201 on eFiling.

• Rule 2: The EMP201 to which you wish to allocate the selected payment must appear on the account and must be unpaid. The process of allocating a payment comprises the following simple steps:

  Step 1: Select the payment you would like to resolve

  Step 2: Select the EMP201 to which the payment must be assigned

  Step 3: Request that the two transactions be matched.

  On receipt of your instruction, the system will automatically assign the payment and adjust your account accordingly. Any interest and/or penalty charges that may have been imposed due to non-payment will also be adjusted once the payment is allocated. This reversal of interest and penalties is subject to the proviso that the date on which the payment was originally made is prior to the due date of the EMP201 to which the payment is assigned. For example:

• An EMP201 with PRN 123 was filed for the April 2010 tax period for the amount of R1 000

• Payment was made using PRN 456 on 6 May 2010 to the amount of R1 000

• The payment was not allocated due to the mismatch in PRN (i.e. the 123 PRN should have been used, as opposed to the 456 PRN that was actually used when making payment). This resulted in the EMP201 being deemed unpaid, which in turn resulted in the imposition of penalty and interest charges

• When assigning the payment, the system will automatically check the date and amount of the payment (made on 6 May) compared to the due date of the EMP201 (7 May). Since the payment was on time and for the correct amount, the penalty and interest charges will be reversed in full.

5.3 Request a payment reallocation

• The payment reallocation function has been implemented to cater for exceptional circumstances where a payment was incorrectly allocated to EMP201s. In such instances you are required to log a service request for SARS to investigate and, if approved, make the necessary adjustment.
This function should not be used in instances where there is an underpayment or overpayment in respect of an EMP201. In such instances you should use the EMP201 re-filing process to alter your declaration and payment as explained in section 3 of this guide. This re-filing process is simpler and more immediate in that it is not dependent on SARS to make the adjustment.

The payment reallocation function has been provided as an online service on eFiling, and may be accessed by following the applicable step-by-step guide on www.sars.gov.za:

- eFiling Account Maintenance Guide: Payment Allocation.

Employers who are not registered for eFiling should visit the nearest SARS branch for assistance. The following rules apply to the reallocation function:

- Rule 1: The payment you would like to reallocate must already be either fully or partially allocated
- Rule 2: The EMP201(s) to which you would like to assign the selected payment must be unpaid. Below is an example of an incorrectly allocated payment

An employer makes an account payment using the 00000000 PRN.

By specifying this PRN, the employer is in fact instructing SARS to allocate the payment according to SARS First-in-First-Out (FIFO) rules, i.e. to the oldest debt on the employer's account.

The employer later realises that this was incorrect and requests that SARS reallocate the payment to more recent (unpaid) EMP201s. The employer does this by selecting the EMP201(s) to which the payment should have been allocated using the function above.

On approval of the request, SARS will make the necessary adjustments by reversing the previous allocation and reallocating the payment to the EMP201s which the employer has identified.

Note: SARS reserves the right not to make a reallocation adjustment where there is a recovery/collection risk or where specific legal requirements prevent this from being done.

5.4 Confirmation of an allocation and reallocation request

In the case of an allocation request initiated using eFiling, the allocation will be performed immediately. In the case of reallocation requests, SARS will notify you electronically once the adjustment is made. Employers who are not registered eFiling will be notified in writing.

5.4.1 Troubleshooting

- 00000000PRN payment should be allocated to a specific tax period on the EMPSA.
- Due to the FIFO payment allocation rule, a L00000000 PRN payment may be allocated to an older transaction year since the employer may not have realised that older outstanding balances exist. The employer therefore has to identify to which outstanding balance the payment was allocated. The employer can view the current allocation history online or at the nearest SARS branch. Thereafter, the employer can request the specific tax periods and outstanding balance amounts he/she would like to have paid.
  - 0000000PRN payment has not been allocated as the employer expected, or the payment remains unallocated and should be allocated to a specific or multiple tax periods prior to the March 2008 tax period.

- SARS collections may have requested that the employer make payment against a tax period or multiple tax periods prior to March 2008. In instances where the payment is not allocated to old tax periods, the employer can view the current allocation online or at the nearest SARS branch, identify the allocations which were not as expected and request that the payment be allocated to the correct tax period(s).

- Similarly, SARS auditors may have raised audit assessments (additional amounts payable due to incorrect declarations on the part of the employer) on tax periods. The employer could then make a 00000000PRN payment in order to pay the specific tax periods but the payment may not have been allocated as expected. The employer can then request reallocation to correct the payment allocations.
  - PRN is displayed for outstanding balances on multiple tax periods but allocation should be for a specific tax period

- Where multiple tax periods are unpaid, and each of these tax periods has the same PRN, any allocation performed will result in the payment being allocated to the oldest tax period first and then to earlier periods if any portion of the payment remains unallocated.

- Once the payment PRN is linked to an outstanding balance with an EMP201 PRN, the EMP201 process has to be followed in order to use the unallocated portion of the payment.

6 REQUESTING AN EMPSA ON EFILING

6.1 Requesting an EMPSA using eFiling

6.1.1 Requesting an EMPSA using the EMP201 Work Page

Step 1:
- To access this function, click the Returns icon displayed to the top left of the screen, then click Returns History in the left menu pane to view the options.
Step 2:

- Click on “Request Statement of Account” displayed on the option tabs below. The Request Statement of Account for PAYE page will be displayed.

Step 3:

- Select the appropriate year required of which the Statement of Account is requested and click on “Continue”
**Step 4:**

- The following screen will be displayed. Specify the start and end period for the EMPSA.

**Step 5:**

- Click the Submit tab. The following message will be displayed on the page, “Please wait while we obtain your EMPSA from SARS”. Once the request has been processed, a new page will be displayed to confirm that your request was successfully submitted.
Step 6:

- Click on the hyperlink “Click here to view your Statement of Account”
- The EMPSA will then be displayed.

6.1.2 How to request an EMPSA using the SARS Correspondence menu option

Step 1:

- Click SARS Correspondence, and then click Request PAYE Notices.

Step 2:

- The Request Statement of Account for PAYE page will be displayed. Select the year from the drop-down list.
Step 3:

- Click the Continue tab. The following screen will be displayed.

- Specify the start and end tax period for the EMPSA.

Step 4:

- Click the Submit tab to proceed. The following message will be displayed on the page, “Please wait while we obtain your EMPSA from SARS.” Once the request has been processed, a new page will be displayed confirming the successful submission of your request.
Step 5:

- Click here to view your Statement of Account. The EMPSA will then be displayed.

6.2 How to revise an EMP201 on eFiling

- This section details with how you can go about revising a previously submitted EMP201 on your eFiling profile.

- The EMP201 Work Page will display your previously submitted declaration. Click on the “Request for Correction” tab option displayed just below the EMP201 declaration.
- Once clicked, various versions of the submitted EMP201 will be displayed. Click on the EMP201 hyperlink of the second version.

- Note: the version column displays the number of times your EMP201 has been revised. The last version will always be the version which should be revised and re-submitted.

- Once you have selected the correct version to be revised, the EMP201 form will be displayed with pre-populated fields of your last submission. Enter the new amounts on the form.
- Click on “File Return”

- Click on “Continue to Work Page”
• Click on “Close”
### 7 STATUS MESSAGE RELATING TO YOUR EMP201 ON eFILING

- The table below lists the possible status massages that can be displayed whilst filing your EMP201 on eFiling.

<table>
<thead>
<tr>
<th>Status messages relating to your EMP201 on efiling</th>
</tr>
</thead>
<tbody>
<tr>
<td>Please note that your declaration cannot be processed as the date used was not in the correct format i.e. YYYYMMDD</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number specified for has not been registered</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number doesn't comply with the verification test</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number specified for has not been registered</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number doesn't comply with the verification test</td>
</tr>
<tr>
<td>Please note that your return cannot be processed at this stage. SARS will advise you on the outcome in due course</td>
</tr>
<tr>
<td>Please note that your return has been successfully submitted</td>
</tr>
<tr>
<td>Please note that your declaration has been processed.</td>
</tr>
<tr>
<td>Please note that your reconciliation is being processed.</td>
</tr>
<tr>
<td>Please note that your reconciliation is being processed.</td>
</tr>
<tr>
<td>Please note that your reconciliation is being processed.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as your tax reference number has been deregistered. Please contact your nearest SARS Branch to register.</td>
</tr>
<tr>
<td>Your return has been rejected due to outdated information. Please supply your Local SARS office with your latest contact details including address information.</td>
</tr>
<tr>
<td>Please note that your payment has been allocated to an unallocated account. Please use the mismatch functionality on e@syfile to allocate the amount to the correct period.</td>
</tr>
<tr>
<td>Please note that your reconciliation is being processed.</td>
</tr>
<tr>
<td>Please note that your reconciliation is being processed.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as an invalid year was supplied</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the format of the period supplied was incorrect</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax year supplied was before 1999. Please contact your SARS Branch for assistance submitting declarations for this prior period.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it contains amounts for PAYE, while your profile is only registered for SDL</td>
</tr>
<tr>
<td>Status messages relating to your EMP201 on efiling continued</td>
</tr>
<tr>
<td>-----------------------------------------------------------</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the format of the tax year supplied was incorrect (format CCYY)</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as an invalid tax reference number was supplied</td>
</tr>
<tr>
<td>You are not registered for SDL and therefore the declaration cannot be processed.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the date used was invalid i.e. before 1 March 1991</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the date supplied is more than 12 months in the future</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it contains amounts for PAYE, while your profile is only registered for SDL</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it is not required for this period</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it is not required for this period</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it is not required for this period</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as an invalid period was supplied</td>
</tr>
<tr>
<td>Please note that you are not registered for the specific tax type and therefore reconciliation should not be submitted. Please contact a SARS Branch to active registration and then resubmit the recon.</td>
</tr>
<tr>
<td>Please note that your payment is not linked to your reconciliation. Please use SARS mismatch functionality on e@syfile to remedy the situation.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the SDL and UIF amounts entered are invalid</td>
</tr>
<tr>
<td>Please note that zero valued declarations cannot be processed on suspended registrations</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as your tax reference number has been deregistered</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as a revised assessment has already been issued in respect of this period. In order to affect any changes, you will be required to either lodge an objection or appeal</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the payment received is greater than the amount declared. You are required to specify how the credit must be allocated.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the payment received is less than the amount declared. You must either revise the declaration or make the outstanding payment.</td>
</tr>
<tr>
<td>Your return has been rejected due to outdate information. Please supply your Local SARS office with your latest contact details including address information.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as it is not required for this period</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the case is currently under liquidation. Please contact your SARS office if necessary.</td>
</tr>
<tr>
<td>Status messages relating to your EMP201 on efiling continued</td>
</tr>
<tr>
<td>------------------------------------------------------------</td>
</tr>
<tr>
<td>Do not show anything on dashboard - information message only - return was processed</td>
</tr>
<tr>
<td>Do not show anything on dashboard - information message only - return was processed</td>
</tr>
<tr>
<td>You have been registered for SDL based on the declaration you have submitted</td>
</tr>
<tr>
<td>You have been registered for PAYE based on the declaration you have submitted</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the period supplied is before the date of liability.</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the period supplied was before 2000-04</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the period supplied was before 2000-04</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the period supplied was before 2002-04</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the remuneration amount is less than the amount payable</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as your tax reference number has been deregistered</td>
</tr>
<tr>
<td>Your registration has been activated based on the declaration you have submitted</td>
</tr>
<tr>
<td>EMP201 Declarations may not be submitted once the reconciliation for the period has been finalised. In order to amend the liability you will have to submit a revised EMP501 reconciliation or use the reconciliation assistant process</td>
</tr>
<tr>
<td>EMP201 Declarations may not be submitted once the reconciliation for the period has been submitted. In order to amend the liability you will have to submit a revised EMP501 reconciliation or use the reconciliation assistant process</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as an invalid date was supplied</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the period supplied was before 2002-04</td>
</tr>
<tr>
<td>Please note that no changes your declaration amounts were identified on your submitted declaration, and a declaration with an equal liability already exists. As a result no changes have been made to your existing assessment.</td>
</tr>
<tr>
<td>Your declaration has been rejected as you are exempted from the submission of declaration and payments for SDL</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number specified is invalid</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the liability date was not supplied on registration</td>
</tr>
<tr>
<td>Please note that your declaration cannot be processed as the tax reference number specified for has not been registered. Please contact your nearest SARS Branch to register.</td>
</tr>
<tr>
<td>This number has not yet been registered and therefore the declaration has been rejected. Please register this number at your Local SARS branch.</td>
</tr>
</tbody>
</table>
Status messages relating to your EMP201 on efiling continued

Please note that your declaration cannot be processed as the payment reference number specified is invalid.

Please note that your declaration cannot be processed as the tax reference number specified differs across PAYE, SDL or UIF.

Please note that your declaration cannot be processed as the date used was invalid i.e. before 1 March 1991.

Please note that an estimated declaration has been created.

Please contact a SARS branch with updated contact information including postal address in order to revive the coding.

Please note that your declaration cannot be processed as the tax reference number specified doesn’t exist.

Please note that your declaration cannot be processed as the tax reference number was specified as 000.

Please note that your declaration cannot be processed as the date received incorrectly reflects as a date in the future.

Please note that your declaration cannot be processed as the period specified is in the future.

Please note that your declaration cannot be processed as you have specified a period in the future.

Please note that your declaration cannot be processed as the receipt date is prior to 1991/03/01.

Please note that your declaration cannot be processed as you have specified a period in the future.

Please note that your declaration cannot be processed as it is not required for this period.

Please note that you have used an incorrect reference.

Please note that your declaration cannot be processed as the tax reference number supplied was invalid.

Please note that you have submitted a reconciliation that is before the liability date. Please contact the SARS branch to move the liability date back.

Please note that your declaration cannot be processed as the period supplied was before 2000-04.

8 CROSS REFERENCES

<table>
<thead>
<tr>
<th>DOCUMENT #</th>
<th>DOCUMENT TITLE</th>
<th>APPLICABILITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>EMP-ELEC-02-G05</td>
<td>eFiling Account Payment Allocation</td>
<td>All</td>
</tr>
</tbody>
</table>
## 9 DEFINITIONS AND ACRONYMS

<table>
<thead>
<tr>
<th>Term</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>4&quot;TH Schedule</td>
<td>Fourth Schedule to the Income Tax Act No.58 of 1962</td>
</tr>
<tr>
<td>Commissioner</td>
<td>Commissioner for the South African Revenue Services</td>
</tr>
<tr>
<td>PAYE</td>
<td>Pay as you earn</td>
</tr>
<tr>
<td>PRN</td>
<td>Payment References Number</td>
</tr>
<tr>
<td>Connected person</td>
<td>As described by s1 of the Income Tax Act in relation to any person, means spouse or anybody related to him or his spouse within the third degree of consanguinity, or any spouse of anybody so related, and for the purpose determining the relationship between any child referred to in the definition of “child” in this section and any other person, such child shall be deemed to be related to its adoptive parent within the first degree consanguinity.</td>
</tr>
<tr>
<td>Representative taxpayer</td>
<td>Means a person who is responsible for paying the tax liability of another person as an agent, other than as a withholding agent, and includes a person who: a) is a representative taxpayer in terms of the Income Tax Act; b) is a representative employer in terms of the Fourth Schedule to the Income Tax Act; or c) is a representative vendor in terms of section 46 of the Value-Added Tax Act</td>
</tr>
<tr>
<td>SARS</td>
<td>South African Revenue Services</td>
</tr>
<tr>
<td>SDL</td>
<td>Skill Development Levy as referred to in Section 3 of the Skills Development Levies Act, No. 9 of 1999</td>
</tr>
<tr>
<td>Tax Practitioner</td>
<td>A natural person who provides tax advice or completes or assist in completing a return for consideration and is registered at SARS as a tax practitioner. The following persons are however excluded from the requirement to register as a tax practitioner: • Persons who provide advice or complete or assist in completing a return for no consideration to that person or his/her employer or a connected person in relation to that person or employer. • Persons who provide advice or assist clients during or in anticipation of litigation in which the Commissioner is a party or complainant; • Persons who provide advice which is incidental to the provisions of goods or other services • Employees who provide advice or complete documents of their employers or a connected person in relation to that employer; and Employees who provide advice or complete documents while under the supervision of a registered tax practitioner</td>
</tr>
<tr>
<td>UIF</td>
<td>Unemployment Insurance Fund as referred to in Section 4 of the Unemployment Contributions Act, No. 4 of 2002</td>
</tr>
<tr>
<td>VDP</td>
<td>Voluntary Disclosure Programme</td>
</tr>
</tbody>
</table>
DISCLAIMER
The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

For more information about the contents of this publication you may:
- Visit the SARS website at www.sars.gov.za
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).