

# UKUSINGATHA I-AKHAWUNTI YOMQASHI

## Yini Entsha?

### 16 May 2019 - Izinguquko kusiTatimende se-Akhawunti

Mhla zingama-26 kuMbaso 2019 sethula izinguquko kusiTatimende se-Akhawunti yeziNtela zabantu abaholelwayo i-Payroll Taxes Statement of Account (SOA) ngokuzama ukubhekana nezikhalazo ezivela kubaqashi ngamaphutha enzekayo ku-SOA.

I-SOA ikhombisa ibhalansi iphinde yenabe ngamathransekushini onyaka wentela e-Pay-As-You-Earn (PAYE), iLevi yokuThuthukiswa kwamaKhono (SDL), isiKhwama soMshwalense wokungasebenzi (UIF) kanye nemiHlomulo yeNtela yabaQashi (ETI).

Inhloso yalesi sitatimende ukuhlizeka umqashi ngamathransekushini ezimali kafushane ezinteleni zabaholelwayo kanye nokunika abaqashi ithuba lokugcwalisa bathumele ukudalula kwabo okuhlanganisiwe komqashi i-Employer Reconciliation Declaration kabili ngonyaka.

Ukuqinisekisa ulwazi oluqokethwe kulesi sitatimende lusobala futhi kulula ukuluqonda, sesichibiyele indlela amathransekushini ezimali avezwe ngayo. Okunye kokuthuthukiswa kubandakanya:

- Kuthuthukiswe izincazelo ukuze kuhlinzeka abaqashi ngokuqonda kangcono izinhlobo ezimbili zamathransekushini eziveziwe okungamathransekushini ayizikweletusibopho kanye nangezona izikweletusibopho
- Wonke amathransekushini esikweletusibopho manje asezoqelwe ndawonye abekwa ngohlelo lokulandelana kwezinsuku ngaphandle kwamathransekushini angayona imali osuku olungaphambi kosuku lokuqala lwesikhathi
- Ukufakwa kwenombolo yesiliphi sezinkokhelo kanye namajenali kuzonika abaqashi ithuba lokuhlonza ngokwehlukile izinkokhelo kanye nokuzihlanganisa nezitatimende zasebhange
- Amathransekushini e-ETI angenamthelela ku-akhawunti ye-PAYE aqoqelwe ndawonye kanti azovela ngezansi kwesiTatimende se-Akhawunti.

## Iyini i-Akhawunti yoMqashi?

Ukudalula koMqashi kwanyanga zonke (EMP201) kanye nenqubo yokukhokha kuhlinzeka abaqashi ngendlela elula futhi esebenzayo yokusingatha ama-akhawunti abo e-Pay-As-You-Earn (PAYE), iLevi yokuThuthukiswa kwamaKhono (SDL), kanye nesiKhwama soMshwalense wokungasebenzi (UIF). Ngesikhathi esedlule, abaqashi kwakufanele bacele izisebenzi zakwa-SARS ukuba zibafakele izinkokhelo ezindaweni ezifanele futhi zibalungisele. Ukwethulwa kwe-EMP201 nezinguquko ezinkokhelweni kuhlose ukuhlomisa abaqashi ukuze bakwazi ukusingatha ama-akhawunti abo futhi bakwazi ukuziphendulela ekuqondeni nasekugcwalisweni kwawo. Lolu shintsho ekuphenduleni nasekugxileni kuzokwenzeka ngokunika abaqashi ithuba:

- lokuchibiyela ukudalula kanjalo nokwabiwa kwenkokhelo besebenzisa i-EMP201
- lokubona ama-akhawunti abo ukuze bakwazi ukuhlonza balandelele amathransekushini angaqondile/angatholakali besebenzisa isiTatimende esihlanganisiwe se-Akhawunti yoMqashi (EMPSA) kanye nokubuza
- ngezinkokheli ezifanele kodwa ezingekho ezindaweni ezifanele.

Ukusingatha i-akhawunti kumayelana nokuqinisekisa ukuthi i-akhawunti yakho yezimali (noma yentela) inemininingwane yakamuva futhi iyiqiniso. Ngamanye amazwi, kumayelana nokuthi wonke amaphepha entela avela kahle, izinkokhelo zabiwe ngendlela efanele, nokuthi zonke izinhlawulo eziku-akhawunti yakho (kubandakanya ukulungisa, inzalo kanye nezinhlawulo) kubalwe kahle futhi kurekhodwe kahle.

Inhloso ukubeka umqashi endaweni lapho ezokwazi ukusingatha izibopho zakhe zezimali ngendlela eyimpumelelo futhi esebenzayo.

## Ingeyobani?

Abakwa-SARS bahlinzekele umqashi ukuthi asingathe i-akhawunti yakhe ngezinhlelo eziningi nezinsiza eziningi:

- I-EMP201 kanye nenombolonkomba yenkokhelo (PRN) ekuvumela ukuba ushintshe ukudalula kwakho kanye nokwaba kabusha izinkokhelo zakho kalula

- I-EMPSA ehlelwe kabusha ehlanganisa i-PAYE, SDL ne-UIF kusitatimende esisodwa nezincazelo ezesekayo kanjalo nemibhalo ukuze utolike kangcono
- Ukwazi ukungena kuma-akhawunti akho ezimali ku-inthanethi. Awukwazi ukubona nokubuza ngamathransekushini aku-akhawunti yakho nje kuphela kodwa usungakwazi nokuwalungisa lawo mathransekushini ngaso leso sikhathi
- Uhlelo lokusingathwa kwamacala lapho ukwazi ukufaka amaphutha ku-akhawunti noma okushiywe ngaphandle ongakwazi ukuzilungisela wena noma othanda ukubuza ngawo, kubandakanya nezindlela zokuqapha nokulandelela inqubekelaphambili kwa-SARS ekusombululeni umbuzo wakho.

Ukusingathwa kwe-akhawunti kumele kube inqubo esheshayo futhi kube lula inqobo nje uma usebenzise i-PRN ngendlela eyiyo ngesikhathi ufaka amaphepha entela nangenkathi ukhokhela i-EMP201 yakho.