EXTERNAL GUIDE

A STEP-BY-STEP GUIDE TO THE EMPLOYER RECONCILIATION PROCESS
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1 PURPOSE

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide be in conflict with the applicable legislation the legislation will take precedence.

- The purpose of this document is to assist employers with their reconciliation submission to fulfil their tax responsibilities and to ensure a smooth Employer Reconciliation period (interim and annual).

2 INTRODUCTION

- The Income Tax Act No. 58 of 1962, states inter alia that employers are required to:
  - Deduct the correct amount of tax from employees,
  - Pay this amount to SARS monthly,
  - Reconcile these deductions and payments during the annual and the interim reconciliation, and
  - Issue tax certificates to employees.

- The submission dates of the Employer reconciliation are prescribed by notice in the Government Gazette.

- The employer in collaborating with SARS plays a critical coalition towards adherence and compliance of tax principles and laws. This guide will assist the employer with the reconciliation submissions by demonstrating, gradually, how to complete and submit the EMP501 form to have a smooth Employer Reconciliation period (interim and annual).

- In order to comply with the Income Tax Act, employers must submit their Monthly Employer Declarations (EMP201s) to SARS. The EMP201 is an employer payment declaration that requires employers to indicate the total payment made and gives a breakdown of PAYE, SDL and UIF payment allocations as well as the Employment Tax Incentive amounts if applicable for the period.

- During the Employer Reconciliation process, employers are required to submit an EMP501 declaration, which reconciles the taxes collected from employees with the monies paid to SARS and the total tax value of employees’ tax certificates, for the respective period.

- The reconciliation process allows an employer to rectify the total EMP201 payment declaration via the EMP501, rather than historically via the EMP201. This enables the employer to view and rectify holistically the total value of the tax certificates issued, the total liability declared and the total payments to SARS for the affected periods.

- The interim reconciliation process introduced in September 2010 has become an integral part of the Employer Reconciliation and 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.

- During the Employer Reconciliation process an employer is required to submit accurate reconciliation declarations (EMP501) in respect of the EMP201s submitted, the payments made and the IRP5/IT3(a) certificates for the:
  - Interim reconciliation period – which is for the period 1 March to 31 August; and
  - Annual reconciliation period – which is for the full tax year 1 March to 28/29 February.
The look and feel of the EMP501 and IRP5/IT3(a) certificates have changed and opens in ‘HTML5’.

- ‘HTML5’ is a version of the ‘Hyper Text Mark-up Language’, which is a type of technology used for structuring and presenting content on websites.
- Some of the advantages of HTML5 is that it is compatible with multiple web browsers (e.g. Google Chrome, Edge, Firefox, Safari, Opera) and it offers improved access to users irrespective of the screen size, orientation and resolution of their devices
- **Note:** The HTML5 forms will not be available on e@syFile.
- Complete all mandatory fields as required, and remains the responsibility of the employer to ensure the information provided to SARS is accurate at the time of submission.
  - Mandatory fields will display with an asterisk (*) and highlighted in red if not correctly captured.
  - A message will display underneath the field stating “<Field Name> is a mandatory field.

The IRP5/IT3(a) certificate information submitted by employers through the reconciliation process prepopulates on employees’ annual income tax returns (ITR12) and employees are not able to change this information. It is therefore imperative that the information submitted by employers to SARS is correct else, this will influence the employee’s assessment when he/she submits the annual income tax return.

2.1 How to Send the Reconciliation Declaration

Employers can complete and send the reconciliation declarations via the following channels:

- **Online using eFiling:**
  It is important to note that on eFiling employers can only file a reconciliation that contains a maximum of 50 IRP5/IT3(a) certificates (tax certificates). If you are submitting more than 50 IRP5/IT3(a) certificates, please use e@syFile™ Employer.
- **Online using e@syFile™ Employer** – via SARS eFiling using an eFiling username and password.
  - Use the latest version of e@syFile™ Employer as any information submitted to SARS using a previous version are not accepted.
  - For the latest version, refer to SARS eFiling website www.sarsefiling.co.za
- **Manually at a SARS branch:**
  Manual reconciliation declarations submitted at a branch will only be accepted for employers with a maximum of five IRP5/IT3(a) certificates. Employers' with more than five IRP5/IT3(a) certificates are advised to either use SARS eFiling or e@syFile™ Employer to submit declarations.

It is important to note the following:

- The submission of EMP501 forms via post is no longer accepted.
- From the 2009-transaction year and onwards, adjust reconciliation submissions by submitting a revised EMP501.
- SARS will only accept EMP701 declarations for adjustments made to reconciliation submissions for the 1999-2008 transaction years where an EMP501 was not received. This must be sent via e@syFile™ Employer or at a SARS branch.
- Employers must submit the EMP501 Reconciliation for a specific period through one channel only, i.e. if employers elect to submit the EMP501 Reconciliation through e@syFile for period 201908, the employer cannot revise the submission through eFiling, or vice versa. However, the employers have the option to elect a different channel for the submission of the next filing period.
2.2 How to Reconcile?

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.
- The IRP5/IT3(a) certificates should reflect the income, deductions and tax as calculated at this point.

STEP 2

- If the recalculated liability according to the IRP5/IT3(a) certificates is different to that declared on the EMP201s submitted, determine in which month(s) these differences occurred.

STEP 3

- The demographic information such as the Business Information and Contact Details sections will pre-populate on the form.
- If the pre-populated information is incorrect, the employer is advised to update the details.

STEP 4

- On the form indicate if the reconciliation includes ETI or not.
- If ‘Yes’, the Employment Tax Incentive sections will be added to the form.

STEP 5

- All the monthly liabilities will pre-populate on the EMP501 using information obtained from the EMP201’s submissions made to SARS.
- These include all financials for PAYE, SDL and UIF.
- Verify the amounts on the EMP501 with the payments made and the amounts on the EMP201.

STEP 6

- The total monthly payments made in respect of PAYE, SDL and UIF (excluding payments made in respect of interest and additional tax) must be captured on the form.
- These reflect the actual payments made to SARS throughout the year.

STEP 7

- When settling any shortfall reflected on the reconciliation, allocate the payment to the period(s) in which the shortfall occurred.
- If the relevant period cannot be determined, allocate the payment to the last active period within the transaction year, which is August (interim) and February (annual).
2.3 Correcting Your Liabilities or Payment Submission

- Do corrections to liability amounts or payment amounts on the EMP501. On the revised EMP501 all tax liabilities, taxes paid as well as with the total value of employee tax certificates issued for the period must balance.

- **Note:**
  - An agreed estimate or a declaration submitted as part of Voluntary Disclosure Programme (VDP) cannot be changed by the employer.
  - The employer must keep the correct employee certificates, EMP201 and relevant documentation for audit purposes.

2.4 Issues Which May Arise

- Where a credit due was used to settle a liability in the tax year, add that amount 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 liability amount declared 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 date when the tax tables were made available, the original EMP201 amounts need not be revised.
  
  - When performing your final tax liability calculation for employees, differences 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 updated after the payroll run, 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.
    - Submit the revised EMP501, and any revised certificates, to SARS.

- **Note:** If an EMP501 is processed and SARS subsequently revises any EMP201 declarations that fall within the reconciliation period, the employer is still required to submit a revised EMP501 following the revised declaration to correct the figures in his/her records.
LAYOUT OF EMP501 HTML5 FORM

- The EMP501 HTML5 form is divided into the following main headings, namely:
  - Employer Information;
  - Tax Practitioner Details (if applicable)
  - Wizard;
  - Financial Particulars;
  - Declaration.

- Each heading has sub headings. The following sub headings will be available under ‘Employer Information’ heading to type or select from the dropdown list.
  - Contact Person Details;
  - Payroll Systems Details.
• The following fields will be available under ‘Tax Practitioner Details’ and ‘Wizard’ heading.

The employer will be able to expand and collapse the headings when required.

3 COMPLETING THE EMP501

This section describes the steps to follow when completing the EMP501 declaration when preparing the certificates manually to submit at a SARS branch, on eFiling or via e@syFile™ Employer.

When submitting the certificates via eFiling, some fields will be prepopulated and auto calculated.

3.1 Employer Information

The following information will be pre-populated on the form:

- **Transaction Year** - This refers to the tax year.
- **Period of Reconciliation** - This value is the transaction year followed by the period of the reconciliation. Example: For the interim reconciliation period ending August 2018, “201808” will display in this field. For the annual reconciliation period ending February 2019, “201902” will display in this field.
- **PAYE Ref No.**
- **SDL Ref No.**
- **UIF Ref No.**
- **Trading or Other Name**

**Diplomatic Indemnity Indicator?**

- Select “Y” (yes) or “N” (no)
- The Diplomatic Indemnity Indicator field is optional for years prior 2020, and mandatory from 2020 going forward.

**SIC Code** - Select the SIC Code from the dropdown list.

- The Standard Industrial Classification codes (SIC Codes), are an internationally accepted set of codes for the standard classification of all economic activities, prescribed by the Department of International Economic and Social Affairs of the United Nations.
- The SIC Code is mandatory if the Reconciliation include ETI.
- The Employer must select a SIC Code that is allowed to claim ETI. If a SIC Code that is not allowed to be claimed is selected, an error message should pop up.
- The following SIC codes are not allowed to claim ETI:
  - 84111 (General public administration at National Government level)
  - 84112 (General public administration at Provincial Government level)
  - 84113 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level)
- 84121 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level)
- 84122 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level)
- 84123 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level)
- 84131 (Regulation of and contribution to more efficient operation of businesses at National Government level)
- 84132 (Regulation of and contribution to more efficient operation of businesses at Provincial Government level)
- 84133 (Regulation of and contribution to more efficient operation of businesses at Local Government level)
- 84140 (Extra budgetary account n.e.c.)
- 84210 (Foreign affairs)
- 84220 (Defence activities)
- 84231 (Public order and safety activities at National Government level)
- 84232 (Public order and safety activities at Provincial Government level)
- 84233 (Public order and safety activities at Local Government level)
- 84300 (Compulsory social security activities)

- **SEZ Code** – Select the SEZ Code from the dropdown list.
  - SEZ means Special Economic Zone designated by the Minister of Trade and Industry. It is an economic development tool to promote economic growth and export by using support measures in order to attract targeted foreign and domestic investments and technology.
  - Note: Below is list of approved SEZ:
    - COE : Coega SEZ
    - DTP : Dube Trade Port SEZ
    - EAL : East London SEZ
    - MAP : Maluti-A-Phofung SEZ
    - SLB : Saldanha Bay SEZ
    - RIB : Richards Bay SEZ

- **Contact Details** - Complete the contact details of the employer’s representative.

- **Payroll Systems Details**
  - Payroll Software Provider – Select the payroll software provider system from the dropdown list.
  - Payroll Software Package – Select the payroll software package system from the dropdown list. If your payroll software package does not appear on the dropdown list, select “other” and specify the name of the payroll system in use.
  - Note: If an internal software package is used, select ‘In-house’ from the dropdown list.

- **Tax Practitioner Details (if applicable)**
  - If the employer utilises the services of a tax practitioner, complete the following:
    - Registration No – this refers to the tax practitioner number. Only alpha and numeric digits may be used. The first two digits must be PR followed by 7 alpha (A-Z) and numeric (0-9) characters.
    - Tel No - Please use numerical characters. If you are entering a landline number, ensure that the area code is completed. You must complete either the Bus Tel No or the Cell No field.

- **Wizard** – Does the Reconciliation include ETI?
If answer is “Y” (yes) - The Employment Tax Incentive Details container will display.
If answer is “N” (no) - The Employment Tax Incentive Details container will hide and the amount field “Annual ETI Utilised” under Financial Particulars will be hidden.

3.2 Employment Tax Incentive (ETI) Details

- The following information will be auto-populated with the corresponding value in the Business Information container:
  - Transaction Year
  - Period of Reconciliation
  - PAYE Ref No.
  - SDL Ref No.
  - UIF Ref No.

- **ETI Brought Forward**
  This field is calculated as the ‘ETI Brought Forward’ amount of the previous month plus the ‘ETI Calculated’ amount of the previous month less the ‘ETI Utilised’ amount of the previous month.
- The brought forward amount for March and September will default to 0 and will be locked, because any accumulated ETI would have been refunded to the employer in the preceding month (i.e. August and February).

### ETI Calculated

- This field will be prepopulated for all qualifying employees per month as per the requirements in the ETI Act.
- The ETI amount cannot be increased on the EMP501. However, if ETI was over claimed for a period the user will be allowed to reduce the ETI amount for that specific month.
- Note: Where an ETI amount was not claimed for a month that falls within the reconciliation period, the employer can claim the shortfall on the EMP201 return for the month during which the error was realised, if the month falls within the same reconciliation period. Once the next reconciliation period starts, any ETI not claimed will be forfeited.
- If the liability in this field is changed and the difference from the previous value declared is not within the defined threshold, complete the “Reason for Over/Understatement of Declaration” field.

### PAYE Liability

- This field will be prepopulated with PAYE liability for all employees per month.
- If the value in this field is changed and the difference from the previous value declared is not within the defined threshold, complete the “Reason for Over/Understatement of Declaration” field.

### ETI Utilised

- This refers to the amount of ETI that the employer wants to offset against the PAYE liability.
- This field will be prepopulated with ETI amount utilised for each month.
- The ETI utilised amount may not be greater than the PAYE Liability for that period. It may also not be greater than the ‘ETI Brought Forward’ plus the ‘ETI Calculated’ amount for the month.
- The ETI utilised amount cannot be increased on the EMP501. If ETI was over claimed for a specific month, the employer will be allowed to reduce the ETI amount for that specific month.
- If the value in this field is changed and the difference from the previous value declared is not within the defined threshold, the “Reason for Over/Understatement of Declaration” field must be completed.

### PAYE Payable (excluding Penalties, Interest and Add tax):

- The field will be auto-calculated and is calculated as the PAYE liability of the current month less the ETI Utilised.

### Total (1st ETI Period)

- This field will display if the ‘Period of Reconciliation’ month is 08, and the amount will be auto-calculated.

### Total (2nd ETI Period)

- This field will display if the ‘Period of Reconciliation’ month is 02, and the amount will be auto-calculated.

### ETI not Utilised (half year)

- For the interim reconciliation (i.e. period 08) the ETI not utilised is calculated as ‘ETI Brought forward’ for August plus ‘ETI calculated’ for August less the ‘ETI Utilised’ for August.
- **ETI not Utilised (full year):**
  - For the annual reconciliation (i.e. period 02) the ETI not utilised is calculated as ‘ETI Brought’ forward for February plus ‘ETI calculated’ for February less ‘ETI Utilised’ for February for the full-yearly reconciliation period.

- **‘ETI Calculated per IRP5/IT3(a) Code 4118’**
  - This field indicates the sum of the calculated ETI amounts for the employer during the period of reconciliation.
  - This amount will be calculated by the system and will allow the user to see if there is a difference between what has been declared on the IRP5/IT3(a) certificates and the EMP501.
  - The ETI calculated must be less than or equal to the sum of source code 4118 of all IRP5/IT3(a) certificates. If not, an error message will display and the user must either rectify the ETI calculated on the EMP501 or on the applicable IRP5/IT3(a) certificates.
### 3.3 Financial Particulars

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**Declared Liability**: Rands only, no cents

**Annual ETI Utilised**: Rands only, no cents

**Reason for Over / Understatement of Declaration**: NONE
• The following information will be auto-populated with the corresponding value in the Business Information container and cannot be edited on the form:
  - Transaction Year
  - Period of Reconciliation
  - PAYE Ref No.
  - SDL Ref No.
  - UIF Ref No.

• ‘PAYE Liability’ per month
  - If ‘N’ was answered for the question ‘Does the Reconciliation include ETI?’ these fields will be open for editing.
  - If ‘Y’ was answered for the question ‘Does the Reconciliation include ETI?’ these fields will be locked and will be defaulted with the PAYE Liability amounts entered in the ETI section of the return.
  - If the liability in this field is changed and the difference from the previous value declared is not within the defined threshold, complete the “Reason for Over/Understatement of Declaration” field.

• ‘SDL Liability’ per month
  - This field will be prepopulated with the SDL liability amount per month.
  - If the liability in this field is changed and the difference from the previous value declared is not within the defined threshold, complete the “Reason for Over/Understatement of Declaration” field.

• ‘UIF Liability’ per month
  - This field will be prepopulated the UIF liability amount per month.
  - If the liability in this field is changed and the difference from the previous value declared is not within the defined threshold, complete the “Reason for Over/Understatement of Declaration” field.

• Total Monthly Liability
  - This field will be auto-calculated and is the sum of the PAYE, SDL and UIF liabilities for the relevant month.

• Payments
  - Insert the payments made for each month (excluding penalties, interest, and additional tax).

• ‘Annual Total’
  - The following totals will be automatically calculated:
    - PAYE Liability
    - SDL
    - UIF
    - Total monthly liability
    - Payments (excl. Penalties, Interest and Additional tax).

• Difference – Total Liability And Annual Total
  - For the ‘PAYE Liability’, ‘SDL’ and ‘UIF’ columns, this value is automatically calculated as follows:
    - ‘Total Liability’ minus the ‘Annual Total’
  - For the ‘Total Monthly Liability’ column, this value is auto-calculated as follows:
    - PAYE difference plus the SDL difference plus the UIF difference
The ‘Reason for Over / Understatement’ field will be mandatory for completion if the “Difference - Total Liability & Annual Total” fields (per tax type) is not within the defined threshold.

**Total Liability**
- The total liability for PAYE will be auto-calculated as the ‘Tax Certificate Total’ plus ‘Tax Paid on Behalf of Employee’ plus the ‘Audit Result Not in Certificates (PAYE)’.
- The total liability for SDL and UIF will be auto-calculated as the ‘Tax Certificates Total’ plus the ‘Audit Result Not in Certificates’.
- The total will be preceded by a minus sign (−) if the calculation results in a loss.

**Tax Certificates Total**
- These fields are read-only and cannot be edited on the form.
- For PAYE, this field will be pre-populated with the sum of the amounts captured for source codes 4101, 4102 and 4115 on the IRP5/IT3(a) certificates.
- For SDL, this field will be prepopulated with the sum of the amounts captured for source code 4142 on the IRP5/IT3(a) certificates.
- For UIF: this field will be prepopulated from source code 4141 on the IRP5/IT3(a) certificates.

**Audit Results Not In Certificates**
- This field is applicable if an assessment was revised as a result of an audit, but the actual IRP5/IT3(a) certificates were not amended to reflect the change.
- Complete the applicable amounts for PAYE, SDL and UIF.

**Tax Paid On Behalf Of Employee**
- This field must be captured if the employer, for example, made a mistake when deducting PAYE and then decided to pay the difference on behalf of the employees.
- This amount relates to the penalty in par 5(5) of the Fourth Schedule to the Income Tax Act and should not include any amounts already accounted for in the IRP5/IT3(a) certificates.
- Complete numeric values only. Decimal values should not be included.

**Declared Liability**
- This field is auto calculated and is the sum of the ‘Total Monthly Liability (Annual Total)’ and the ‘Total Monthly Liability (for Difference Total and Annual Total)’.
- **Note:** If using e@syFile™ Employer simply click on the self-assess button in order to populate all the totals and difference fields for you.

**Annual ETI Utilised**
- This field will be pre-populated with:
  - The ETI Half Year Total if the reconciliation month is 08; or
  - The ETI Full Year Total if the reconciliation month is 02.

**Due By/To You (excl. Penalties, Interest and Additional Tax):**
- This field is auto-calculated and is the sum of the ‘Declared Liability’ minus the ‘Annual ETI Utilised’ minus the ‘Total Payments’.
- A positive value indicates an amount ‘Due by you’, whereas a negative value indicates an amount ‘Due to you’.

**Reason for Over/Understatement of Declaration Details**
- This field will be mandatory if the liabilities on the EMP501 are changed and the difference is not within a defined threshold on either of ETI calculated, PAYE Liability, ETI Utilised, SDL or UIF fields.
4 LAYOUT OF IRP5/IT3(A) CERTIFICATE HTML5 FORM

- The IRP5/IT3(a) certificate HTML5 form is divided into the following main headings, namely:
  - Employee Information
  - Employer Information
  - Tax Certificate Information

5 COMPLETING THE EMPLOYEE TAX CERTIFICATES [IRP5/IT3(A)]

- This section describes the steps to be followed when preparing the employee tax certificates manually to be submitted at a SARS branch, on eFiling or via e@syFile™ Employer.

- Employee tax certificates are submitted for the interim reconciliation (i.e. period 08 – March to August) and the annual reconciliation (i.e. period 02 – March to February).

- Employee tax certificates submitted for the interim reconciliation will differ from the certificates submitted annually in the following ways:
  - Interim IRP5/IT3(a) certificates will only be sent to SARS and must not be issued to employees.
  - Interim IRP5/IT3(a) certificates will reflect information on income and deductions for a maximum of six (6) months.
  - Employees’ Tax must reflect against code 4102 (PAYE). Do not split the total amount into SITE (4101) and PAYE (4102).
  - Where employment was terminated prior to the closing of the interim reconciliation period (for instance due to resignation, death, immigration or where the employer ceased to be an employer):
    - The IRPS/IT3(a) certificates must reflect financial information for the period actually employed.
    - Where there were deductions in respect of Employees’ Tax, it must reflect against code 4102 (PAYE).
    - The calendar month in the IRP5/IT3(a) certificates number (code 3010) must be specified as “02” to indicate that this is a final IRP5/IT3(a) certificate. Submit the same certificate to SARS at the end of the tax year, as part of the final submission.
  - Copies of the final IRP5/IT3(a) certificates must be provided to employees after the annual reconciliation (for period 02) is processed. Please retain copies for your own records as well.
5.1 Employee Information

- **Transaction Year**
  - This refers to the tax year during which the employer deducted and paid employees’ tax in respect of remuneration paid or payable to an employee. This could include employees’ tax on remuneration, which accrued during a previous tax year.
  - This field is read-only and will default to the transaction year value on the EMP501.
  - **Note:** The transaction year cannot be a year prior to 1999, cannot be greater than the current year plus one year and cannot be earlier than the Year of Assessment.

- **Year of Assessment**
  - This refers to the tax year in which the remuneration paid or payable to an employee accrued.
  - The Year of Assessment Field will default to the value specified in the ‘Transaction Year’ field but can be edited.

- **Period of Reconciliation**
  - This field is read-only and will default to the period of reconciliation on the EMP501.
• **Certificate Number:**
  - This is a unique thirty (30) digit number allocated to each specific IRP5/IT3(a) certificate issued by the employer.
  - The certificate number comprises the following:
    - The first ten (10) digits = PAYE reference number (or alternatively, the Income Tax reference number)
    - The next four (4) digits = Transaction Year
    - The next two (2) digits = Last two digits of period of reconciliation (08 or 02)
    - The next fourteen (14) digits can contain any unique combination of alpha and numeric characters.

• **Type of Certificate:** Specify the type certificate i.e. IRP5 or IT3(a).

• **Employee Information** – complete the applicable details for each employee
  - **Employee Number**
  - **Surname/Trading Name**
  - **First two Names**
  - **Initials**
  - **Nature of a person** - this is a mandatory field. Select one of the following options:
    - A = Individual with an identity or passport number that is not a Director of a Private Company / Member of a CC, Asylum Seeker, Pensioner or Refugee;
    - B = Individual without an identity or passport number that is not a Director of a Private Company / Member of a CC, Asylum Seeker, Pensioner or Refugee;
    - C = Director of a private company / member of a CC (not applicable from 2020 year of assessment)
    - D = Trust;
    - E = Company / CC;
    - F = Partnership
    - G = Corporation;
    - H = Personal Service Provider;
    - M = Asylum Seeker;
    - N = Retirement Fund Lump Sum Recipient/Pensioner;
    - R = Refugee.
  - **Date of Birth**
  - **ID No.**
  - **Income Tax Ref. No.** - This is a mandatory field and must start with a 0, 1, 2, 3 or 9.
  - **Alternate Identification type** - Select an appropriate identification type from the following list:
    - South African Company / Close Corporation Registration Number
    - South African Trust Registration Number
    - Asylum Permit Number
  - **Alternate Identification No** – this field is mandatory if an alternative identification type is selected.
  - **Passport No.**
  - **Passport Country/Country of Origin**
  - **Home Tel No.**
  - **Bus Tel No.**
  - **Fax No.**

• **Residential Address**

• **Postal Address**
  - Select one of the following options for the **Postal Address Structure**:
    - Structured Physical Address (same as Residential Address)
    - Structured Postal Address
    - Structured Physical Address (not the same as Residential Address)
- Unstructured 4 line Postal Address
  - Complete the applicable postal address fields based on the above selection made.

- Bank Account Details
  - Mark here with an “X” if not paid electronically or if foreign bank account
    - Select this checkbox if applicable to the employee. All the bank details fields are locked and cannot be edited.
  - Account No. - complete the employee’s account number.
  - Bank Name - select the applicable bank name from the pop-up screen.
    - Based on the above selection, the Branch No. and the Branch Name will be auto completed on the certificate.
  - Account Holder Name: Insert the name of the account holder.
  - Account Holder Relationship - select the applicable option:
    - Own
    - Joint
    - 3rd Party
  - Account Type - select the applicable option:
    - Cheque/current
    - Savings
    - Transmission
    - Bond
    - Credit Card
    - Subscription Share.

5.2 Employer Information

- Business Information Details
  - The following information will be pre-populated on the form:
    - PAYE Ref No.
    - SDL Ref No.
    - UIF Ref No.
    - Trading or Other Name

- Employee Physical Work Address
  - Complete the relevant employee physical work address on the form.
5.3  Tax Certificate Information

- Complete the fields relating to the employment and financial details.
• Pay Periods
  - **ETI Employment Date (CCYYMMD)** - Initial date the employee was employed or, if earlier, the date employed by an associated employer as defined by the ETI Act.
  - **Periods in Year of Assessment** - the periods are determined according to the pay intervals at which the employer remunerates employees.
    - This field is mandatory and caters for decimals. Complete four digits after the decimal point on the form, even if the decimal value is zero. Example: if the employer remunerates employees on a weekly basis, then the number of pay periods in the year of assessment will be 52 (reflected as 52, 0000 on the form).
    - If a lump sum is the only income on the certificate, the value must be indicated as 1, 0000.
  - **Voluntary Over Deduction** – select yes or no
  - **No. of Periods Worked** - refers to number of pay periods for which the employee worked during the relevant tax year.
    - This field is mandatory and caters for decimals. Complete four digits after the decimal point on the form, even if the decimal value is zero.
  - **Fixed Rate Taxation Indicator** – select yes or no
  - **Certificate Tax Period Start Date (CCYYMMDD)** - refers to the first date of the employee’s tax period in the relevant Year of Assessment.
  - **Certificate Tax Period End Date (CCYYMMDD)** - refers to the last date of the employee’s tax period in the relevant Year of Assessment.

• Directive Numbers – complete the directive numbers issued by SARS
  - This field is mandatory if source codes 3608, 3614, 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/3771, 3723/3773, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921, 3922, 3923 and/or 3924 are completed with values.
  - If the year of assessment is 2018 and income codes 3719/3769 and/or 3720/3770 and/or 3721/3771 and/or 3723/3773 are completed with a value, then the directive number can be zeros.
  - If the year of assessment is 2019 and income codes 3719/3769 and/or 3720/3770 and/or 3721/3771 and/or 3723/3773 are completed with a value, then the directive number cannot be zeros.

• Financial Information.
  - **Income Received**
    - Insert the amounts (rands only) and sources codes applicable to all remuneration paid/payable by the employer to the employee.
    - For more information on the source codes and descriptions refer to the 'Business Requirement Specifications for PAYE Employer Reconciliation' published on the SARS website.
    - **Non-Taxable Income (3696)** - this field will be auto-calculated on the form and is the sum of all the non-taxable income source code amounts.
    - **Gross Retirement Funding Income (3697)** - this field is the sum of all the income retirement funding income amounts and is only applicable to years of assessment prior to 2017.
    - **Gross Non-Retirement Funding Income (3698)** - this field is the sum of all the non-retirement funding income amounts and is only applicable to years of assessment prior to 2017.
    - **Gross employment income (taxable) (3699)**: This field will be auto-calculated and is the sum of all the income source code amounts not included in 3696 above and is only applicable from the 2017 year of assessment.
  - **Deduction/Contribution**
    - Insert the amounts (rands only) and sources codes applicable to all amounts deducted including employer information codes (e.g. codes starting with 44).
    - For more information on the source codes and descriptions refer to the latest 'Business Requirement Specifications for PAYE Employer Reconciliation' published on the SARS website.
**Tax Credits and/or Employer’s/Employee Contributions**

- **Note:** Use rand and cents when completing these fields.
- **SITE (4101)** – insert the applicable amount for Standard Income Tax on Employees. This field is not applicable from the 2014 year of assessment.
- **PAYE (4102)** - insert the Pay-As-You-Earn amount calculated as per the applicable tax tables.
- **PAYE on Lump Sum and severance Benefit (4115):** insert the PAYE amount deducted for retirement lump sum and severance benefits reported under source codes 3901 (from 2012 year of assessment onwards), 3915, 3920, 3921, 3922, 3923 and 3924 (applicable from the 2019 year of assessment).
- **Employee and Employer UIF Contributions (4141)** – insert the total employee and employer UIF contributions in respect of the employee’s remuneration for UIF purposes.
- **Employer SDL Contribution (4142)** – insert the employer’s SDL contributions in respect of the employee’s remuneration for SDL purposes.
- **Total Tax, SDL and UIF (4149)** – this field will be auto-calculated on the form and is the sum of the SITE (4101), PAYE (4102), PAYE on Lump Sum Benefit (4115), Employee and Employer UIF Contribution (4141) and Employer SDL Contribution (4142).
- **Medical Scheme Fees Tax Credit (4116)** – insert the amount calculated for the tax year.
- **Additional medical expenses tax credit (4120)** – insert the amount calculated for the tax year. This field is only valid from the 2017 year of assessment and is applicable to employees who are 65 years and older.
- **Reason for Non-Deduction of Employees’ Tax (4150)** – this field is mandatory if the certificate type is IT3(a) and if no value is inserted for source code 4101, 4102, or 4115. The value may be one of the following:
  - 01 or 1 = Director’s remuneration prior to 2003 year of assessment (Invalid from 1 March 2002)
  - 02 or 2 = Earn less than the tax threshold
  - 03 or 3 = Independent contractor or Directors fees for RSA resident NED (only valid from 1 March 2017)
  - 04 or 4 = Non-taxable earnings (including nil directives and income protection annuities from 1 March 2015) (see notes under code 3602)
  - 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)
  - 08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed (only valid from 1 March 2014) and/or Additional Medical Expenses Tax Credit if employee .65 allowed (only valid from 1 March 2016)
  - 09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible (Only valid from 1 March 2013)

- **ETI Indicator**
  - Select ‘Y’ or ‘N’
  - If Yes is selected the Employment Tax Incentive Details section will be added to the certificate.
5.4 Employment Tax Incentive (ETI) Details

The following information will be pre-populated on the form:

- **Period of Reconciliation**

- **SEZ Code** – SEZ means Special Economic Zones. The SEZ are approved by the Minister of Finance for the purpose of section 6(a)(ii) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013), which allows eligible Employers to claim ETI for all qualifying Employees, regardless of age. Note: From the 2020 year of assessment the SEZ code will be displayed as part of the monthly ETI fields, but for years of assessment prior to 2020, the SEZ code will still display on the header.
Below is list of approved SEZ:
- COE : Coega SEZ
- DTP : Dube Trade Port SEZ
- EAL : East London SEZ
- MAP : Maluti-A-Phofung SEZ
- SLB : Saldanha Bay SEZ
- RIB : Richards Bay SEZ

- **SIC Code** - The Standard Industrial Classification (SIC) codes are an internationally accepted set of codes for the standard classification of all economic activities and prescribed by the Department of International Economic and Social Affairs of the United Nations.

- Click on the SIC code field and from the pop-up list that is displayed, select a SIC Code that is allowed to claim ETI. If a SIC Code that is not allowed to be claimed is selected, an error message should pop up.
- Note: ETI cannot be claimed for the following SIC codes:
  - 84111 (General public administration at National Government level)
  - 84112 (General public administration at Provincial Government level)
  - 84113 (General public administration at Local Government level)
  - 84121 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level)
  - 84122 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level)
  - 84123 (Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level)
  - 84131 (Regulation of and contribution to more efficient operation of businesses at National Government level)
  - 84132 (Regulation of and contribution to more efficient operation of businesses at Provincial Government level)
  - 84133 (Regulation of and contribution to more efficient operation of businesses at Local Government level)
  - 84140 (Extra budgetary account n.e.c.)
  - 84210 (Foreign affairs)
  - 84220 (Defence activities)
  - 84231 (Public order and safety activities at National Government level)
  - 84232 (Public order and safety activities at Provincial Government level)
  - 84233 (Public order and safety activities at Local Government level)
  - 84300 (Compulsory social security activities)

- **ETI Financials**
  - **ETI Hours** - complete the actual hours for which the employee was employed and paid remuneration for each specific month. This field is applicable from the 2017 year of assessment and must contain four decimals after the decimal point even if the value is zero (e.g. 160.0000).
  - **Minimum Wage** - complete the minimum wage for the sector in which the employee works. This field can be zero if there is no agreed wage regulating measure.
  - **Wage Paid** - complete the actual wage paid to the employee.
  - **Remuneration Paid**: Complete the actual monthly gross remuneration paid to the employee for each month. Remuneration paid must be equal to or greater than ‘Wage Paid’.
  - **ETI Calculated** – insert the ‘ETI Calculated’ per month for the employee
    - The value entered must include cents.
    - This field must be zero (0.00) if the year of assessment is 2018 or prior and the employee’s age is less than 18 or greater than 29 for the specified ETI month.
    - This field must be zero (0.00) if the year of assessment is 2019; the employee’s age is less than 18 or greater than 29 and the ETI months are for March to July.
Irrespective of the employee's age, an amount greater than zero (0.00) will be accepted in this field if the SEZ code entered is on the SEZ list approved by the minister; the year of assessment is 2019 and the ETI month equals August to February.

- **ETI Qualifying 12 Month Cycle Indicator** – select the applicable option from the popup screen.
  - The values can either be ‘0’, ‘1’ or ‘2’
    - 0 = Not qualifying for this month
    - 1 = Qualifying for this month in first 12 month cycle
    - 2 = Qualifying for this month in second 12 month cycle.
  - If ETI qualifying 12 month cycle indicator is:
    - 1, then the ‘ETI Calculated’ cannot be greater than R1000
    - 2, then the ‘ETI Calculated’ cannot be greater than R500.

- **Totals for 1st and 2nd ETI periods**
  - The following totals will be auto-calculated on the form:
    - ‘Wage Paid’,
    - ‘Remuneration Paid’,
    - ‘ETI Calculation’.

6 **HOW TO USE EFILING TO DO YOUR RECONCILIATION?**

6.1 **Register for eFiling**

- To file the employer reconciliation declaration (EMP501), your organisation must be registered on eFiling and the Organisation Tax Type must be activated for EMP501 submissions.

- To activate the organisation tax type of EMP501 submission:
  - Log on to the SARS eFiling website (www.sarsefiling.co.za)
  - Select ‘Organisations’ from the webpage
  - Select ‘Organisation Tax Types’ from the menu on the left
  - Select the check box next to ‘EMP501 – Submission’
  - Enter your PAYE Reference Number in the ‘Reference Number’ field
  - Click on drop down list and select the tax office where you registered for PAYE
  - Click on ‘Register’ button at the bottom of the screen
  - A message will display to confirm that the tax type has been successfully updated
  - Once successfully processed by SARS the status will change from “Awaiting Registration Verification” to “Successfully Activated”.

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6.2 Request Your Employer Reconciliation Declaration (EMP501) on eFiling

- To request a return for the applicable reconciliation period:
  - Select ‘Returns’ from the menu on the top
  - From the menu on the left click on ‘Returns Issued’ and select ‘Employees Tax (EMP501)’
  - Select the period of reconciliation from the drop-down list, and click on ‘Request Return’
  - Click on ‘Open’ to access the EMP501 work page.

- Note: if you have selected a final reconciliation before the 1st of March, the following screen will display and you will be required to confirm that you wish to continue and provide a reason:
The following message will display on the screen. Read the message to ensure that you understand the requirements that must be adhered to for the successful processing of your EMP501 reconciliation.

- The ‘Back to eFiling’ button will allow you to go back to the previous screen
- To download the e@syFile software, Click on the ‘e@syFile Download’ button
- Click on ‘Continue’ to continue to the EMP501 work page.

6.3 Your EMP501 Work Page on eFiling

- On the work page:
  - Click on the ‘Refresh Historic Data’ button to refresh the EMP501 with the historical data as per the latest SARS records.
  - For example: if the employer was non-compliant at the time when the EMP501 return was requested on eFiling and the non-compliance is subsequently resolved, the refresh button must be used to update the compliant status on eFiling.
  - Note: this option will overwrite any information that you may have already captured on the return.
  - Click on the ‘Upload certificates’ button to upload employee tax certificates that are in the format defined in the latest external ‘Business Requirement Specifications for PAYE Employer Reconciliation’ published on the SARS website.
Click on the ‘EMP501’ link to open the return. The employer will be able to complete the Tax Certificates once the EMP501 is opened.

6.4 Completing the Tax Certificates on eFiling

- **Note**: You must first complete your IRP5/IT3(a) certificates before you complete and file your EMP501. A maximum of 50 certificates can be filed on eFiling.

- Click on ‘My Tax Certificates’ tab to open the IRP5/IT3(a) certificates work page.

- Click on the ‘Add’ button to add a new certificate.

- Complete the fields on the certificates as described in the section ‘Completing the Employee Tax Certificates [IRP5/IT3(a)]’ above.

- Click on the ‘Save’ button to save the certificate information that has been partially completed.

- The system will validate the information captured.
  - **Note**: If any mandatory fields are not completed an error message will display. Complete the mandatory fields and click on the ‘Save’ button again.

- The new certificate will be added to the table of certificates.

- To complete more tax certificates, click on the ‘Add’ button
6.5 Completing the Reconciliation Declaration on eFiling

- From the menu select ‘My Reconciliation Declaration’ to open the return.
- Complete the fields on the return as described in the section ‘Completing The EMP501’ above.
  - **Note:** Some of the information completed on the Tax Certificates will default on the reconciliation declaration.
- Once the declaration has been completed, click on the ‘Save’ button.
  - **Note:** If any mandatory fields are not completed an error message will display.
  - Complete the mandatory fields and click on the ‘Done’ button again.

6.6 Submitting the Reconciliation Declaration on eFiling

- Once you have completed both the EMP501 declaration and all the IRP5/IT3(a) certificates, click on the ‘Submit form’ button.
- The screen below will display indicating that your return has been successfully submitted.
  - Click on ‘Continue’
  - The systems will return to the EMP501 work page.

6.7 Check the Status of Your Submission
To check the status of your submission, click on ‘Returns History’ and then select on ‘Employees tax EMP501’.

Click on ‘Open’ to view the declaration. The EMP501 work page will display.

Click on ‘Query SARS status’.

On the PAYE Reconciliation Status screen:
- Select the appropriate tax year.
- Click on ‘Request Status’.
- Your return status as SARS will display.

7 REQUESTING A STATEMENT OF ACCOUNT ON EFILING

Click on ‘SARS Correspondence’, and select ‘Request PAYE Notices’.

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• On the ‘Request Statement of Account for PAYE’ page select the year from the drop-down list and click on ‘Continue’.

• Specify the ‘Start Period’ and ‘End Period’ for the statement of account and click on ‘Submit’.

• Click on the link to view your statement of account.

• Your statement of account will display on your screen.
## 8 EMPLOYER’S BUSINESS ACTIVITY CODES

<table>
<thead>
<tr>
<th>EMPLOYMENT</th>
<th>GROSS INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>3501</td>
<td>Agriculture, forestry and fishing</td>
</tr>
<tr>
<td>3502</td>
<td>Mining and stone quarrying works</td>
</tr>
<tr>
<td>3503</td>
<td>Food, drink and tobacco</td>
</tr>
<tr>
<td>3504</td>
<td>Textile</td>
</tr>
<tr>
<td>3505</td>
<td>Clothing and footwear</td>
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<tr>
<td>3506</td>
<td>Leather, leather goods and fur (excluding footwear and clothing)</td>
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<td>3507</td>
<td>Wood, wood products and furniture</td>
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<tr>
<td>3508</td>
<td>Paper, printing and publishing</td>
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<td>3509</td>
<td>Chemicals and chemical, rubber and plastic products</td>
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<td>3510</td>
<td>Coal and petroleum products</td>
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<td>Bricks, ceramics, glass, cement and similar products</td>
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<tr>
<td>3512</td>
<td>Metal</td>
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<tr>
<td>3513</td>
<td>Metal products (except machinery and equipment)</td>
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<tr>
<td>3514</td>
<td>Machinery and related items</td>
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<tr>
<td>3515</td>
<td>Vehicle, parts and accessories</td>
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<tr>
<td>3516</td>
<td>Transport equipment (except vehicle, parts and accessories)</td>
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<td>3517</td>
<td>Scientific, optical and similar equipment</td>
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<td>3518</td>
<td>Other manufacturing industries</td>
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<td>Electricity, gas and water</td>
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<td>3520</td>
<td>Construction</td>
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<td>3521</td>
<td>Wholesale trade</td>
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<td>3522</td>
<td>Retail trade</td>
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<td>3523</td>
<td>Catering and accommodation</td>
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<td>3524</td>
<td>Transport, storage and communication</td>
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<td>3525</td>
<td>Financing, insurance, real estate and business services</td>
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<td>Public administration</td>
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<td>3527</td>
<td>Educational services</td>
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<td>3528</td>
<td>Research and scientific institutes</td>
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<tr>
<td>3529</td>
<td>Medical, dental, other health and veterinary services</td>
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<td>3530</td>
<td>Social and related community services</td>
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<td>3531</td>
<td>Recreational and cultural services</td>
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<td>3532</td>
<td>Personal and household services</td>
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<td>3533</td>
<td>Specialised repair services</td>
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<td>3534</td>
<td>Agencies and other services</td>
</tr>
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<td>3535</td>
<td>Members of CC/Director of a company</td>
</tr>
</tbody>
</table>
9 LIST OF INCOME AND DEDUCTION CODES FOR IRP5/IT3(A)

- Refer to the Guide for Codes Applicable to Employees Tax Certificates on the SARS website

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 registered tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 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).