

Frequently Asked Questions (FAQs) on Income Tax Reference Number (TRN) Submission Requirements

| Question | Answer |
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| Is the submission of income tax reference numbers (TRNs) mandatory for all employer submissions? | Yes, it has been mandatory for a long time. |
| In the past, how did SARS respond to EMP501 submissions where mandatory TRN's were not included? | SARS system would generate a warning message but still accept the submission. |
| What is different this year? | With effect from the 2026 reconciliation (EMP501) period for employers, EMP501 submissions without one or more required TRN's will not be accepted by SARS. |
| Are there any exceptions to the TRN submission requirement? | Yes. TRN's are not required for employees who are not liable for income tax and are not required to register for income tax. |
| Will submissions be accepted if an employee does not have a TRN because the employee is not required to register for income tax? | Yes |