

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

Question	Answer
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