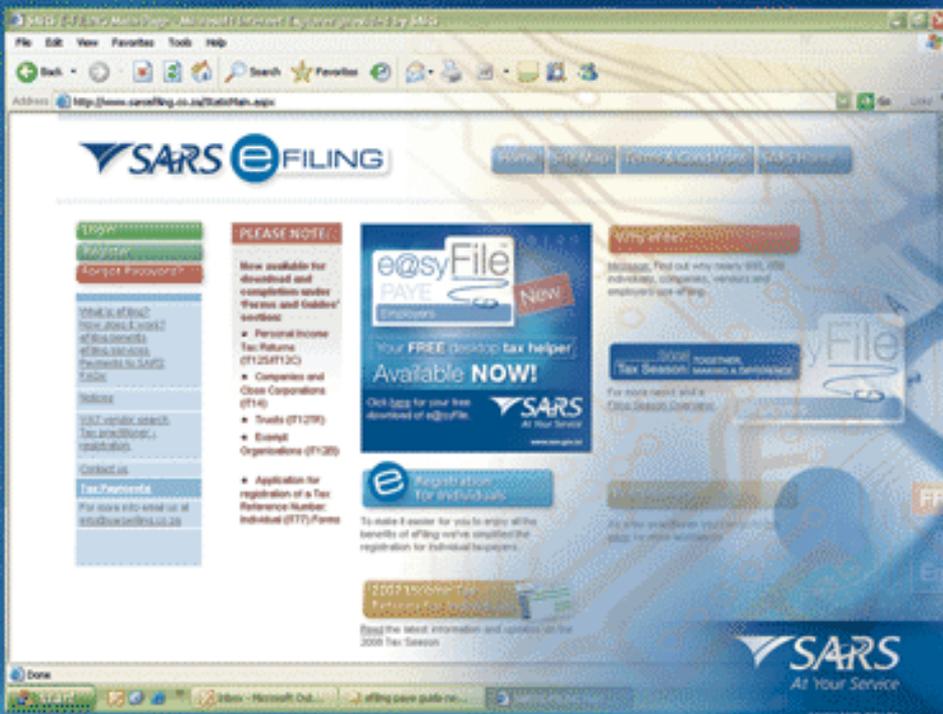


eFiling GUIDE FOR EMPLOYERS



2008
Tax Season TOGETHER,
MAKING A DIFFERENCE

SARS
At Your Service

www.sars.gov.za

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This step-by-step guide to the eFiling for Employers is not meant to delve into the precise technical and legal detail that is often associated with tax. It should, therefore, not be used as a legal reference.

Should you require additional information concerning any aspect of taxation, you should:

- Contact your local SARS office
- Contact the National SARS Call Centre on 0860 12 12 18
- Visit the SARS website www.sars.gov.za

South African Revenue Service

8 July 2008

1. OVERVIEW

Employers are required by law to perform a reconciliation of employees' tax withheld and paid over to SARS each year. This must be submitted to SARS within 60 days of the end of the tax year (i.e. by 30 April each year) or date prescribed by the Commissioner. This year the deadline is 29 August 2008.

In the past the IRP501 reconciliation form was only available manually and had to be completed and submitted manually. Employers could provide tax certificates electronically and manually. However, all tax certificates could only be amended (if necessary) through a complicated manual process of cancelling and re-issuing. Thus, the electronic submission of tax certificates was almost always accompanied by manual certificates.

This resulted in a PAYE process that was based on an administratively intense reconciliation process between employers and SARS.

This year, a new PAYE reconciliation process involving a simplified Employer Reconciliation Declaration (EMP501) and standardised Employee Tax Certificates [IRP5/IT3(a)] will alleviate many of the difficulties of the past.

The EMP501 allows employers to calculate the difference, if any, between the total value of the tax certificates to be issued, their total annual declared liability and their total payments to SARS.

Employers have three ways of completing and submitting their reconciliation declaration and tax certificates:

1. Using e@syFile PAYE, a custom-built software package which allows employers to import tax certificates from payroll systems, capture any manual certificates, complete the EMP501 all off-line on their desktop. When ready to submit, they can do so via www.sarsefiling.co.za or copy everything onto a CD and drop it off at their nearest SARS branch.
2. Using SARS eFiling, employers can complete the entire process online.
3. Manually: Those without access to technology can collect printed EMP501 and IRP5/IT3(a) forms from their nearest branch, complete and submit them manually.

This guide explains to employers how to meet their PAYE reconciliation declaration obligations online using SARS eFiling (method 2).

Guides to e@syFile and the manual process are available at any SARS branch or on www.sarsefiling.co.za

For further information or assistance please visit your nearest SARS branch or call 0860 12 12 18.

2. HOW TO USE eFiling PAYE

2.1 ACCESS eFiling

This is the process to follow for employers already registered for PAYE.

Step 1

Click **Internet Explorer** on your desktop

Step 2

Sign on to **www.sars.gov.za** - click on SARS eFiling you will come to the login page

Step 3

Click **Login**

Step 4

Enter **Login Name**

Note: Enter the login name that was received upon registration for eFiling.

Step 5

Enter **Password**.

Note: Enter the password that was captured upon registration for eFiling.

The following screen is displayed:

The screenshot shows the SARS eFiling login interface. At the top left is the SARS eFiling logo. To the right are navigation links: Home, Site Map, Terms & Conditions, and SARS Home. On the left side, there is a vertical menu with buttons for Users, Organisation, Returns, Services, and Log Out. Below this menu are sections for 'Electronic IRP5 submit' and 'Special Links' with contact information. The main content area includes an 'IT Quick Navigation' section with a text input field for 'Enter the tax reference number:' and a 'GO' button.

You are now logged into eFiling PAYE.

2.3 MANAGING AN EMPLOYER ACCOUNT

2.3.1 Register employer

Step 1

Click **Organisation** on the eFiling PAYE home page.
The following screen will be displayed:

The screenshot shows the SARS eFiling 'Sections Organisation' page. The left sidebar contains a navigation menu with 'Organisation' selected. The main content area is titled 'Sections Organisation' and displays a table with columns for 'Company' and 'Description'. Below the table, there are instructions on how to use the section, including steps for registering a new organisation, selecting a contact person, and adding bank accounts. The page also includes a 'Users' menu and a 'Home' button.

Step 2

Click on the **Register New** link to register an employer.
The following screen will be displayed:

The screenshot shows the SARS eFiling 'Register New Organisation' form. The left sidebar contains a navigation menu with 'Organisation' selected. The main content area is titled 'Register New Organisation' and contains a form with the following fields: 'Mandatory Details' (What type of taxpayer are you adding? with radio buttons for Company, Trust, Individual/Sole proprietor, Partnership, Fund/Other; Organisation Name: SHAIK'S FRIED CHICKEN; Trading As: SHAIK'S FRIED CHICKEN; Registration Number: 2008/123456/23; Financial Year End: February); 'Optional Details' (Telephone Number, Fax Number); and 'Please tell us how you heard about SARS eFiling' (eFiling customer). The form also includes a 'Continue' button and a 'Reset' button.

Step 3

Select the type of taxpayer you are adding

Step 4

Enter an **Organisation Name**

Step 5

Enter a **Trading Name**

Step 6

Enter a **Registration Number**

Step 7

Enter a **Financial Year End**

Step 8

Select an option for **How did you hear about SARS eFiling?**

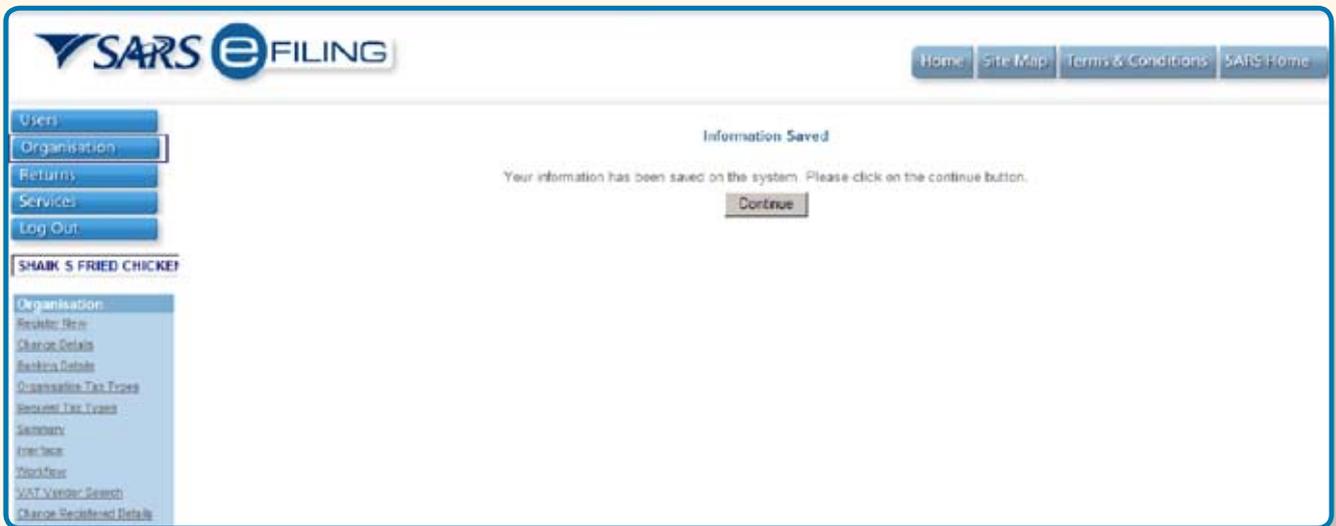
Step 9

Select the **Tax Practitioner** tick box if you are a tax practitioner

Step 10

Enter **Optional Details** i.e. contact details. Click the **Continue** button

The following screen will be displayed:



Step 11

Click **Continue**

The following screen will be displayed. Tax Return Type Information must be completed.



Step 12

Select the **Return Types** that are applicable – for PAYE, these Returns include the EMP201 and the EMP501

Step 13

For each selected Return, enter the employer's PAYE **Reference Number**.

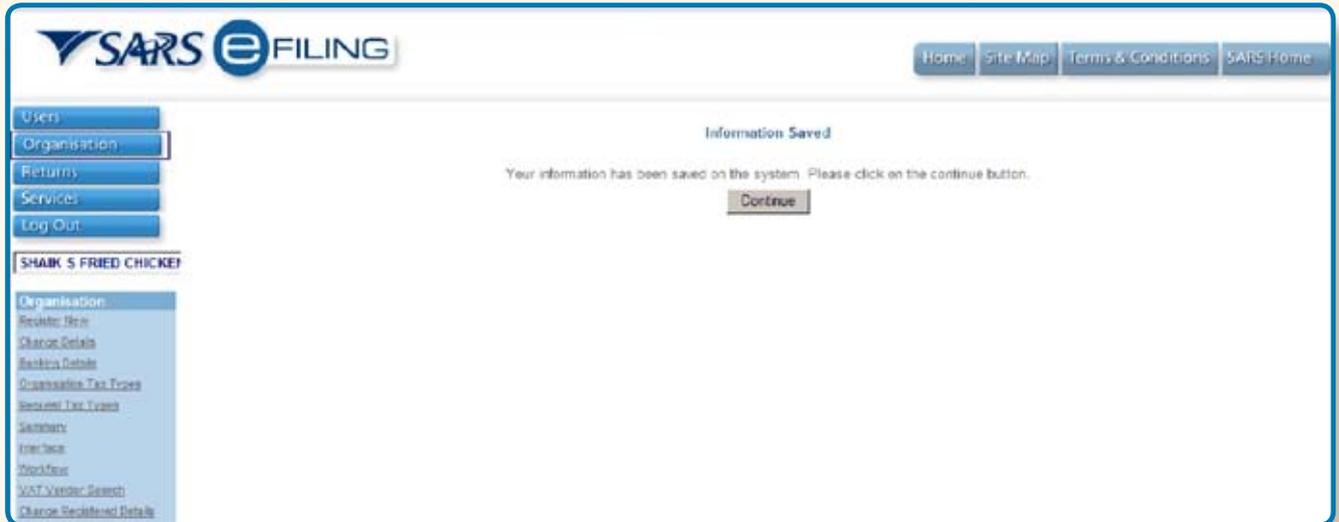
Step 14

For each selected Return, enter the **Tax Office** that you are registered with

Step 15

Click **Register**

The following screen will be displayed:



2.3.2 Update Profile

This option can be used to enquire on or update the employer's information. If the information is incorrect or has changed, this option is used.

Step 1

Click **Services** on the eFiling PAYE home page.

Step 2

Click **IRP5** under the "Other Services" section on the left side of the screen

Step 3

A list of Employers is displayed – click **Select** for the relevant employer in order to update the profile

The screenshot shows the SARS eFiling interface. On the left, a navigation menu has 'Services' selected. The main content area is titled 'IRP5 Employers' and contains a table with the following data:

Employee Name	Trading As	PAYE Reference	Registration Date	Select
Electronic IRP5 submission	Electronic IRP5 submission	7510066183	2006/12/31/05/23	Select
Nilelent	Nilelent	7060701327	2001/0057/15/07	Select
Nothing	frt Mach	7320726514	2001/12/31/06/06	Select
Partnership One	Part 1	7880761806	7601075030/06/0	Select
Please go	Please go	7220712396	2007/12/31/05/23	Select
SHAK'S FRIED CHICKEN	SHAK'S FRIED CHICKEN	7600734884	2006/12/31/05/23	Select
Shak's Fried Chicken	Shak's Fried Chicken	7430701393	2006/12/31/05/23	Select
Tax Practitioner One	TPI	7600709908	2006/1/09/07/23	Select

Below the table, it says 'Page 1 of 1' and has a 'Back to Top' button.

Note: The tabs on the left side of the screen are updated and the following screen will be displayed:

The screenshot shows the SARS eFiling interface with 'Quick information' displayed. The left-hand navigation menu is updated. The 'Quick information' section shows the following details for the employer 'SHAK'S FRIED CHICKEN':

- Name of Employer: SHAK'S FRIED CHICKEN
- Total number of Employees: 10
- Current tax Year: 2008
- Total IRP5 generated this year: 0
- Total IRP5 generated this year: 0
- Last Batch Submitted To SARS On: No Batch Submitted To be Submitted
- Last Submission Status: To be Submitted

The left-hand navigation menu includes the following items:

- Home
- Employer Home Page
- Update Profile
- Manage Employees
 - List All Employees
 - Add New Employee
 - IRP5(T)3(a) Certificate
- Manage Files/Processing
 - Batch List
 - Create New Batch
 - Batch Upload
- EMP501
 - Show Status
 - Complete and Submit EMP501
 - Back to Main Page

Step 4

Click **Update Profile**

SARS eFILING Home Site Map Terms & Conditions SARS Home

Users: Organisation Returns Services Log Out

Record Saved Successfully

Employer Information * Required

Trading Name	SHAK'S FRIED CHICKEN	Reference Number	7600734994
Address Line 1	Address Line 1	Address Line 2	
Address Line 3		Address Line 4	
Postal Code	0002	Diplomatic Immunity	<input type="checkbox"/> Yes
Contact Person	Mr. Shak	Contact No.	0124224000
Alternate Contact No.			

Submit Cancel

Items:

- Employer Home Page
- Update Profile

Manage Employees

- List All Employees
- Add New Employee
- RPST(a) Certificates

Manage File Processing

- Batch List
- Create New Batch
- Batch Upload

RPST(a)

Note: The Employer Information screen will be displayed – you can now update Employer details as required.

Step 5

Click **Submit**. A message will be displayed indicating that the record has been successfully saved.

3. MANAGING EMPLOYEES

3.1 CREATE EMPLOYEE

Every employee who needs an IRP5 or IT3(a) certificate must be added to the employer account.

Step 1

Click **Services** on the eFiling PAYE home page.

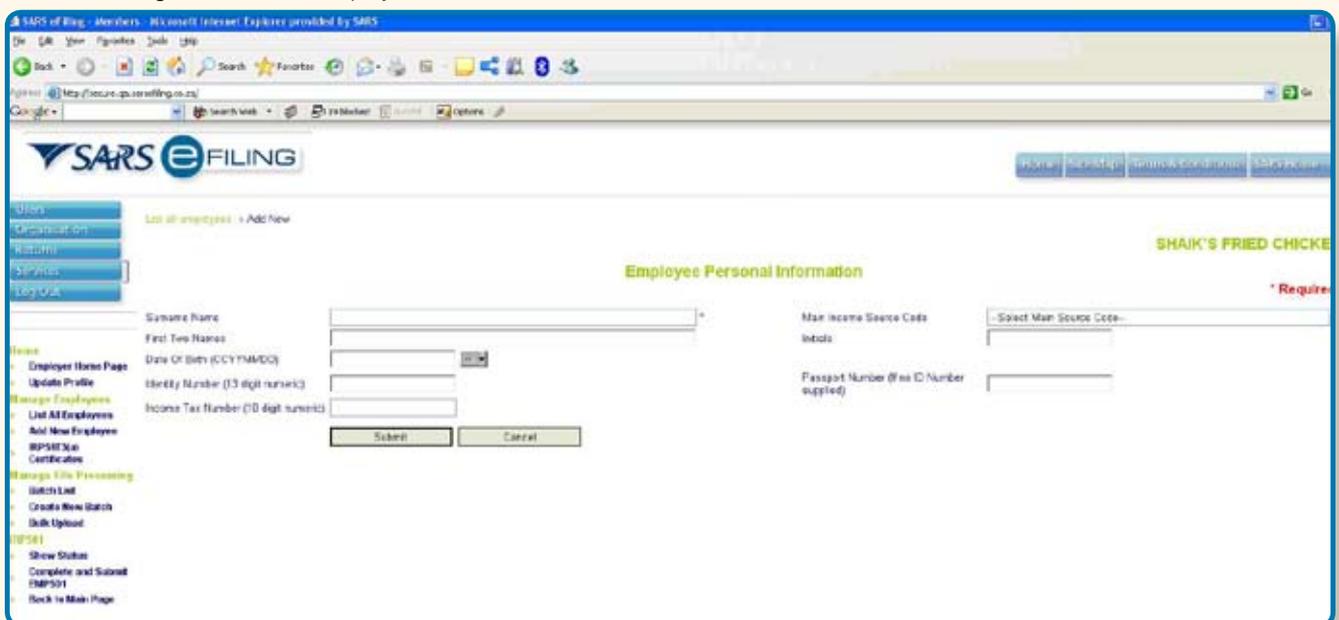
Step 2

Click **IRP5** in the “Other Services” section on the left side of the screen. A list of Employers will be displayed – click Select for the relevant employer in order to create an employee

Step 3

Click Add New Employee on the left hand side

The following screen will be displayed:

The screenshot shows a web browser window displaying the SARS eFiling interface. The browser's address bar shows 'https://secure.sarsesiling.co.za/'. The page title is 'SARS eFILING'. On the left, there is a navigation menu with options like 'Home', 'My Profile', 'My Services', and 'Log Out'. The main content area is titled 'Employee Personal Information' and contains several input fields: 'Surname Name', 'First Two Names', 'Date Of Birth (CCYYMMDD)', 'Identity Number (13 digit numeric)', 'Income Tax Number (10 digit numeric)', 'Main Income Source Code', 'Initials', and 'Passport Number (If no ID Number supplied)'. The 'Main Income Source Code' and 'Passport Number' fields are marked with a red asterisk and the word 'Required'. There are 'Submit' and 'Cancel' buttons at the bottom of the form. The browser's taskbar at the top shows various icons and the system clock.

*Note: Employee Personal Information marked with an * are mandatory and information must be captured within these fields.*

Step 4

Enter the Surname

Step 5

Enter the First Two names

Step 6

Enter the **Main Income Source Code**

Step 7

Enter the **Initials**

Step 8

Enter the **Date of Birth** which can be selected from the drop down calendar

Step 9

Enter the **Identity number** or **Passport number**

Step 10

Enter the 10 digit **Income Tax number**

Step 11

Click on **Submit**. Employee Information is now captured.

3.2 CAPTURE EMPLOYEE FINANCIAL INFORMATION

This option is used to add and update the financial details for an employee.

Step 1

Click **Services** on the eFiling PAYE home page

Step 2

Click **IRP5** under the “Other Services” section on the left side of the screen.

A list of Employers will be displayed - click **Select** to select the employer for which employee financial information is to be added

Step 3

Click **List all Employees**. The following screen will be displayed:

The screenshot displays the SARS eFiling interface. At the top, there is a navigation bar with links for Home, Site Map, Terms & Conditions, and SARS Home. Below this, a sidebar menu on the left contains options like Users, Organisation, Returns, Services, and Log Out. The main content area is titled 'List Of Employees' and features a search bar with a 'Go' button and an 'Advanced Search' link. A table below the search bar shows the following data:

Employee Name	Identity Number	Date Of Birth
van Schalkwyk Pieter	Passport No : Passport01	1975/04/07

Below the table, there is a 'Total number of Employees: 1' and an 'Add New' link. A keyboard shortcut 'ABCDEFGHIJKLMN O P Q R S T U V W X Y Z' is also visible. The sidebar menu includes sections for 'Home', 'Manage Employees', 'Manage File Processing', and 'IRP501'.

Step 4

Click on the employee for which financial information is to be updated

Step 5

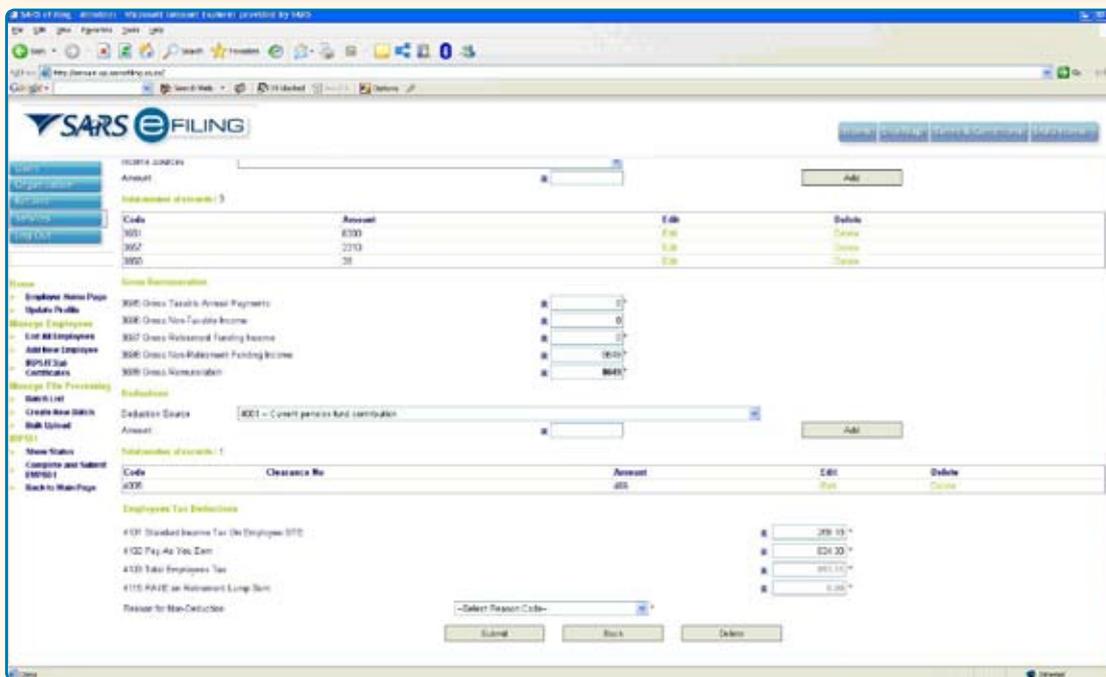
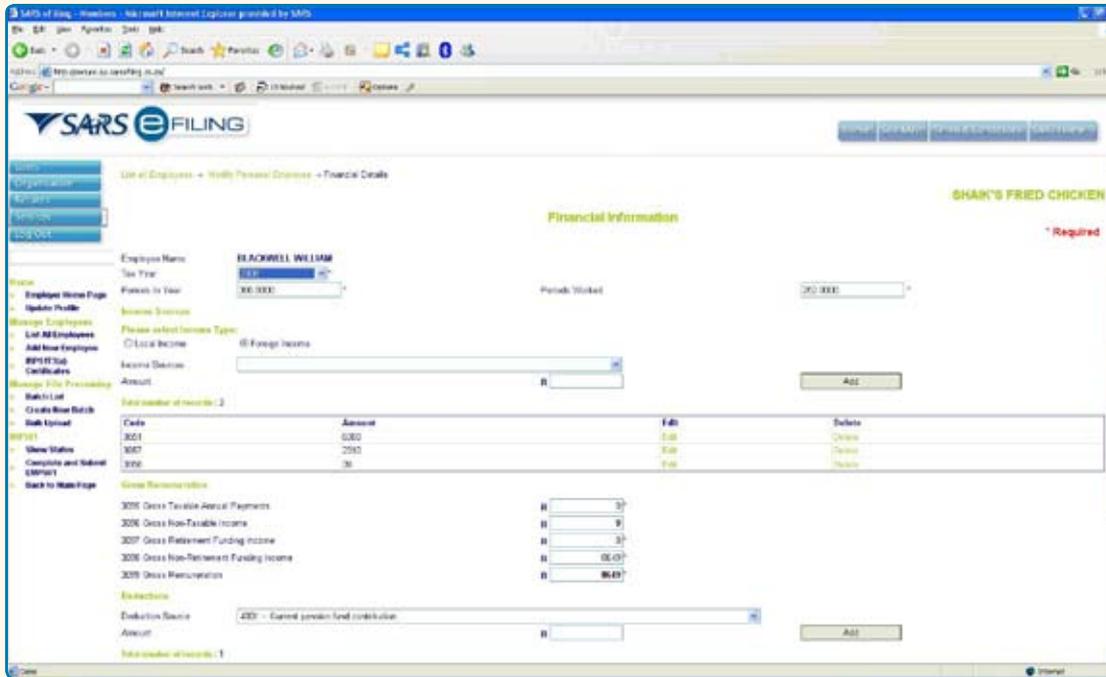
Click **Add/Edit Financial Detail** next to Delete

The following screen will be displayed. All fields marked with an (*) are mandatory and values must be captured within these fields.

Step 5

Step 6

Select **Tax Year** for which financial information will be captured



Step 7

Enter **Periods in Year**

Step 8

Enter **Periods Worked**

Step 9

- Enter Income
- Select Income Type
- Select Income Source
- Enter Amount

Step 10

Click **Add**

Note: This step must be repeated for each income to be added

Step 11

Enter **Gross Remuneration Amounts.**

3696 Gross Taxable Annual Payments

3696 Gross Non Taxable Income

3697 Gross Retirement Funding Income

3698 Gross Non Retirement Funding Income

3699 Gross Remuneration

Step 12

Enter **Deductions**

- Select Deduction Source
- Enter Amount
- Click Add

Note: This step must be repeated for each deduction to be added

Step 13

Enter **Employees Tax Deductions.**

4101 Standard Income Tax on Employee SITE

4102 Pay As You Earn

4103 Total Employees Tax

4115 PAYE on Retirement Lump Sum

Select Reason for Non Deduction

Step 14

Click **Submit**

Note: A message will be displayed indicating the information has been successfully saved.

3.3 MANAGING EMPLOYEE ACCOUNTS

To update employee details, you follow this process.

Step 1

Click **Services** on the eFiling PAYE home page

Step 2

Click **IRP5** under the "Other Services" section on the left side of the screen.

Step 3

A list of Employers will be displayed - click **Select** to select the employer for which employee accounts is to be managed

Step 4

Click **List all Employees**.

Step 5

Select the employee for which information is to be updated or deleted.

The following screen will be displayed:

The screenshot shows a web form titled "Employee Personal Information" for the employer "SHAIK'S FRIED CHICKEN". The form contains the following fields and values:

Surname Name *	Jan Schalkwyk	Main Income Source Code	3525 - Financing, insurance, real estate and business services
First Two Names	Pietar	Initials	P
Date of Birth (CCYYMMDD)	19760407	Passport Number (If no ID Number supplied)	Passport01
Identity Number (13 digit numeric)			
Income Tax Number (10 digit numeric)			

At the bottom of the form, there are four buttons: "Submit", "Cancel", "Delete", and "Add/Edit Financial Detail". A red asterisk and the word "Required" are positioned to the right of the "Main Income Source Code" field.

Step 6

Click **Delete** if you want to delete an employee

Step 7

Click **Add/Edit Financial Detail** to update the employee details

3.4 BULK DATA UPLOAD

This is used when an employer has a CSV file containing financial information for all employees. This can be uploaded automatically without having to manually capture information

Step 1

Click **Services** on the eFiling PAYE home page

Step 2

Click **IRP5** within the “Other Services” section on the left side of the screen

A list of Employers is displayed - click **Select** to select the employer for which a file is to be uploaded

Step 3

Click Bulk Upload on the left hand side. The following screen will be displayed:

File Name	Date Of Upload	File Uploaded Status	Delete	Errors

Step 4

Click **Browse**

Step 5

Navigate to the location where the file has been saved

Step 6

Click **Open**. Select the file to be uploaded then click open to select the file to be uploaded

The following screen will be displayed:

File Name	Date Of Upload	File Uploaded Status	Delete	Errors
IRP55 09.txt	2008/16/26 01:49:52 PM	To be Submitted	Delete	
IRP55 09.txt	2008/16/25 04:29:51 PM	Uploaded Successfully		
IRP55 09.txt	2008/16/25 02:50:40 PM	Processed With Errors		Show Errors
IRP55 09.txt	2008/16/25 02:47:12 PM	Processed With Errors		Show Errors

Step 7

Click **Submit**

Bulk File Upload SHAIK'S FRIED CHICKEN

File Name:

File Name	Date Of Upload	File Uploaded Status	Delete	Errors
IRP55 OB.txt	2009/06/25 02:47:12 PM	Processed With Errors		Show Errors

Error Descriptions:

- Home
- Employer Home Page
- Update Profile
- Manage Employees
 - List All Employees
 - Add New Employee
 - IRP573(s)
 - Certificates
- Manage File Processing
 - Batch List
 - Create New Batch
 - Bulk Upload
- IRP501
 - Show Status
 - Complete and Submit

Note: The file has been uploaded and the following screen will be displayed:

Step 8

If an error occurred, the user will have to select the “show errors” link, understand what the errors with the file are and fix the errors in preparation to reload.

3.5 CREATE A BATCH FILE

This is done to create a file that will be submitted to SARS. The file will contain all employer and employee information that will be used to process the PAYE information for the employer.

Step 1

Click **Services** on the eFiling home page

Step 2

Click **IRP5** under the “Other Services” section on the left side of the screen

Step 3

A list of Employers is displayed - click **Select** to select the employer for which a file is to be uploaded

Step 4

Click **Create New Batch** on the left. The following screen will be displayed:

Manage Batch > Create Batch

SHAIK'S FRIED CHICKEN

Add New Batch

* Required

Search Employees [Advanced Search](#) [List All](#)

Batch Name

Tax Year

Batch Description

Total number of records: 1

Create a Batch with All Records

Select All Records on Page

	Employee Name	Identity Number	Passport Number
<input type="checkbox"/>	van Schalkwyk Pieter		Passport01

1

Step 5

Enter **Search Employees**

Step 6

Click **Go**

Note: The employee will be added in the table on this page. This step must be repeated for all employees to be added to the table on this page.

Step 7

Enter **Batch Name**

Step 8

Enter **Batch Description**

Step 9

Select **Tax Year**

Step 10

Select the tick box **Create a Batch with All Records** to include all employees' records for the employer in the batch

Step 11

Select the tick box **Select all Records on Page** to include all employees specified in the table (i.e. only employee records as per the table and not all employees for the employer) into the batch

Step 12

Click **Create Batch**. The following screen will be displayed:

SARS eFILING SHAIK'S FRIED CHICKEN

Manage Batch

Batch Test Created Successfully!

Search Batch: Advanced Search List All

Tax Year: 2008

Total number of records: 4 [Add New Batch](#)

Batch Name	Created On	Submitted On	Status
Test	2008/06/03	Not Applicable	To Be Submitted
Test1	2008/06/05	Not Applicable	To Be Submitted
EMP501 Recastation Request	2008/06/05	Not Applicable	To Be Submitted
EMP501 Recastation Request	2008/06/05	Not Applicable	To Be Submitted

Home

- Employer Home Page
- Update Profile
- Manage Employees**
- List All Employees
- Add New Employee
- EMP501/301
- Certificates
- Manage File Processing**
- Batch List
- Create New Batch
- Batch Upload
- EMP501**
- Show Status
- Complete and Submit EMP501
- Back to Main Page

Step 13

Click **Submit Certificates / Submissions for Validation**

Note: Your certificates are now submitted to SARS.

3.6 COMPLETE AND SUBMIT A RECONCILIATION DECLARATION

This is the process of matching employer financial declarations with employee financial information and actual amounts paid to SARS.

Step 1

Click Services on the eFiling PAYE home page.

Step 2

Click **IRP5** under the “Other Services” section on the left side of the screen

Step 3

A list of Employers is displayed - click **Select** to select the employer for which a file is to be uploaded

Step 4

Click **Complete and Submit EMP501** on the left

The following screen will be displayed:

Month	PAYE	SDL	UIF	Total Liability	Total Payments (i.e. Liabilities)
Mar					
Apr					
May					
Jun					
Jul					
Aug					
Sep					
Oct					
Nov					
Dec					
Jan					
Feb					
Annual Total					

Difference - Annual & Certificate Values: 186704

Total Value of Tax Certificates: 186704

Total Tax Value of Electronic Certificates: 186704

Total Tax Value of Manual Certificates: 20000

Declared Liability: 186704 / 362993

Step 5

Capture liability figures for PAYE

Step 6

Capture liability figures for SDL

Step 7

Capture liability figures for UIF

Step 8

Capture Total Value of Tax Certificates for SDL and UIF. Note: The total value of certificates for PAYE is calculated automatically.

Step 9

Click **Save** to save the EMP501 for later submission

Step 10

Click **Cancel** to cancel the reconciliation declaration

Step 11

Click **Submit Reconciliation Declaration to SARS** to submit the reconciliation declaration

To cancel employee certificates the following must be performed:

Step 1

Click Cancel / Revive Certificates on the Reconciliation Declaration screen

The following screen will be displayed:

Step 2

Enter **From Number** and **To Number** to cancel a range of Certificates

Note: The certificates to be cancelled will be displayed in the table on this screen

Step 3

Select **Other Number** to cancel an individual certificate.

Step 4

Enter the **number of the certificate** to be cancelled. The certificate to be cancelled will be displayed in the table on this screen.

3.7 GENERATE EMPLOYEE CERTIFICATES

This is done to generate the physical certificates that will be handed to employees.

Step 1

Click **Services** on the eFiling PAYE home page

Step 2

Click **IRP5** under the "Other Services" section on the left side of the screen.

A list of Employers will be displayed - click **Select** to select the employer for which a file is to be uploaded

Step 3

Click **IRP5/IT3(a) Certificates** on the left

The following screen will be displayed:

The screenshot shows the SARS eFiling interface. At the top left is the SARS eFILING logo. On the right, there are navigation links: Home, Site Map, Terms & Conditions, and SARS Home. Below the logo is a sidebar menu with options: Users, Organisation, Returns, Services, and Log Out. The main content area is titled 'List of Certificates' and shows the employer name 'SHAIK'S FRIED CHICKEN'. There is a search bar and a 'Go' button. Below the search bar is a 'Tax Year' dropdown menu set to '2008'. A message indicates 'Total number of records : 9'. A table displays the following data:

Employee Name	IRP5 Certificate No.	IT3(a) Certificate No.	Download Certificate
BLACKWELL WILLIAM	0940001	NA	Download
BUGHNAULT SARAH	0940002	NA	Download
KAPSALIS WERNER	0940007	NA	Download
KUNENE PATRICIA	0940005	NA	Download
NDUMA JACOBUS	0940005	NA	Download
SHAIK INTKHAB	0940003	NA	Download
STRYDOM BERNITA	0940004	NA	Download
THWALA ISAAC	NA	0940009	Download
LYS RUDY	0940008	NA	Download

At the bottom right of the table, there is an alphabetical index: ABCDEFGHIJKLMNOPQRSTUVWXYZ.

Step 4

Click **Download**

Step 5

A File Download-Security Warning message will be displayed.

Step 6

Click **Open** or **Save** to save and view the certificate
The certificate is displayed, as per below:

The screenshot shows the SARS Employee Income Tax Certificate form. At the top, it features the SARS logo and the title "Employee Income Tax Certificate" with the IRP5/IT3(a) code. The form is divided into several sections: "Employer Particulars" (including Taxing Office, Certificate No., and Return/Income Date), "Employee Particulars" (including Surname, First Name, ID No., and Date of Birth), "Business Information" (with multiple rows for different types of income), "Tax Withheld" (with fields for PAYE, PAYE, and PAYE), and "Table Deductions / Contributions". The bottom of the form contains a barcode and a QR code. The form is filled with sample data, including the identification number 75999754894 and the assessment year 2018.

Step 7

Click **Print**

3.8 LOG OFF

Step 1

Click **Log Out**

Note: A log out can be initiated from any page within eFiling PAYE. Please ensure that all current tasks are completed before initiating a log out to avoid the loss of any completed work.

