

PUBLIC RELEASE

**Business Requirements Specification:
PAYE Employer Reconciliation**

**Document Classification:
Official Publication**

© South African Revenue Service 2012

Revision History			
Date	Version	Description	Author/s
13 July 2010	V1.0.0	Published document	SARS
14 July 2010	V2.0.0	Updated	SARS
27 July 2010	V3.0.0	Updated – Published document	SARS
10 February 2011	V4.0.0	Updated for March 2011	SARS
29 March 2011	V5.0.0	Updated definition of Nature of Person N	SARS
26 July 2011	V6.0.0	Updated bank account number and passport number validations	SARS
August 2011	V7.0.0	Dated for publishing	SARS
May 2012	V8.0.0	Document updated	SARS
June 2012	V9.0.0	Document updated	SARS
July 2012	V10.0.0	Document updated	SARS
August 2012	V10.1.0	<p>V10.0.0 has been amended to differentiate between the changes applicable to:</p> <ul style="list-style-type: none"> • the interim recon submission (recon period 201208) marked in red – also refer to Clarification document to SARS_PAYE_BRS - PAYE Employer Reconciliation_v10.1.0_v1.0 • the final recon submission (recon period 201302) marked in blue 	SARS

Table of Contents

1. DEFINITIONS AND ACRONYMS	4
2. INTRODUCTION	7
3. GENERAL RULES FOR SUBMISSION AND TAX CERTIFICATES	9
4. THE TAX CERTIFICATE GENERAL RULES.....	10
5. TAX CERTIFICATE LAYOUT	11
6. RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2010 YEAR OF ASSESSMENT ..	36
7. SOURCE CODE DESCRIPTIONS.....	38
7.1 NORMAL INCOME CODES.....	38
7.2 ALLOWANCE CODES	40
7.3 FRINGE BENEFIT CODES	44
7.4 LUMP SUM CODES	46
7.5 GROSS REMUNERATION CODES.....	47
7.6 DEDUCTION CODES	48
7.7 EMPLOYEES' TAX DEDUCTION AND REASON CODES	50
8. APPENDIX A - CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT.....	51
9. APPENDIX B: NUMBER VALIDATIONS	55
9.1 MODULUS 10 CHECK ON INCOME TAX NUMBER.....	55
9.2 MODULUS 10 CHECK ON PAYE/SDL/UIF REFERENCE NUMBER.....	56
9.3 MODULUS 13 CHECK ON ID NUMBER.....	57

1. DEFINITIONS AND ACRONYMS

The following definitions and acronyms have been defined to provide assistance in identifying the meaning of SARS's terminology.

Term	Description
Alpha	<ul style="list-style-type: none"> • Alphabet A until Z • Upper Case and Lower Case • Dash (-) • Space () • Comma (,) • Apostrophe (') • Characters such as ê, ë etc.
Alphanumeric	<ul style="list-style-type: none"> • Alphabet A until Z • Upper Case and Lower Case Characters • Dash (-) • Space () • Comma (,) • Apostrophe (') • Characters such as ê, ë etc. • Numbers 0 to 9
Certificate Type	<ul style="list-style-type: none"> • Type of Certificate for which tax is to be levied. Types of Certificates include: <ul style="list-style-type: none"> ○ IRP5 ○ IT3(a) ○ ITREG (to be used when registering an employee for income tax) <p>Note: Additional certificate types may be added at a later stage.</p>
Conditional Fields	<ul style="list-style-type: none"> • Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
CSV File	<ul style="list-style-type: none"> • Comma Separated Value File
EMP501	<ul style="list-style-type: none"> • Employer Reconciliation Declaration Form
EMP601	<ul style="list-style-type: none"> • Tax Certificate Cancellation Declaration Form
EMP701	<ul style="list-style-type: none"> • Reconciliation Adjustment Declaration Form
Employee	<ul style="list-style-type: none"> • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
Employee's tax	<ul style="list-style-type: none"> • An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail.
Employer	<ul style="list-style-type: none"> • Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
Foreign Bank Account	<ul style="list-style-type: none"> • Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com)

Term	Description
Free Text	<p>Free text includes the following:</p> <ul style="list-style-type: none"> • Alphabet A until Z • Upper and Lower Case Characters • Number 0 to 9 • Dash (-) • Space () • Inverted Commas (“”) • Back slash(\) • Forward slash (/) • Question Mark (?) • At sign (@) • Ampersand (&) • Dollar sign (\$) • Exclamation Mark (!) • Hash (#) • Plus (+) • Equals (=) • Semi colon (;) • Colon (:) • Comma (,) • Apostrophe (') • Left and Right Brackets (()) • Full Stop (.) • Characters such as ê, ë etc. • All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: http://en.wikipedia.org/wiki/ISO/IEC_8859-1
ID Number	<ul style="list-style-type: none"> • 13 digit identity number indicated in the green, bar-coded identity document issued in accordance with the Identification Act (no. 72 of 1986)
IRP5/IT3(a)	<ul style="list-style-type: none"> • Employee Income Tax Certificate
IT	<ul style="list-style-type: none"> • Income Tax
Leviable Amount	<ul style="list-style-type: none"> • As referred to in Section 3(4) of the Skills Development Levies Act (no 9 of 1999)
Mandatory Fields	<ul style="list-style-type: none"> • Fields that must be completed as a rule, permitting no option and therefore not to be disregarded
Numeric	<ul style="list-style-type: none"> • Numbers from 0 to 9
Optional Fields	<ul style="list-style-type: none"> • Fields that can be completed based on applicability and availability. These fields are not mandatory
PAYE	<ul style="list-style-type: none"> • Pay-As-You-Earn
Payroll Authors	<ul style="list-style-type: none"> • This refers to a group of companies who supply and support computerised payroll systems on a commercial basis
Reconciliation Declaration	<ul style="list-style-type: none"> • The Reconciliation Declaration is the EMP501 document on which an Employer's PAYE, SDL and UIF liabilities are declared with associated payments, certificate values and the resulting net effect of setting off payments against liabilities
Reconciliation Submission Process	<ul style="list-style-type: none"> • This is the process through which an Employer submits all required PAYE, SDL and UIF documentation to SARS for processing i.e. IRP5/IT3(a),EMP501,EMP601 and EMP701 if applicable.

Term	Description
Representative Employer	<ul style="list-style-type: none"> Refer to the definitions in the Fourth Schedule to the Income Tax Act
SARS	<ul style="list-style-type: none"> South African Revenue Service
SDL Levy	<ul style="list-style-type: none"> Skills Development Levy as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999)
Taxpayer	<ul style="list-style-type: none"> Any person who is required to be registered with SARS for the purposes of income tax.
Transaction Year	<ul style="list-style-type: none"> 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.
SITE	<ul style="list-style-type: none"> Standard Income Tax on Employees SITE is the portion of employees' tax that is applicable only on the annualised net remuneration up to sixty thousand Rand.
UIF Contribution	<ul style="list-style-type: none"> Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)
XML	<ul style="list-style-type: none"> Extensible Mark-up Language
Year of Assessment	<ul style="list-style-type: none"> The tax year in which the remuneration paid or payable to an employee accrued.

2. INTRODUCTION

To improve the efficiency of the reconciliation and submission process, changes to the specifications for tax certificates and reconciliation processes have been introduced as part of the PAYE 2011 implementation. To assist employers with their February 2011 submission, SARS relaxed many of the demographic mandatory fields. These fields have been re-instated as mandatory. The interim submission will be a reconciliation for the 6 month period from 1 March until 31 August.

This document specifies the requirements for the submission of tax certificates and employer reconciliation for PAYE, SDL and UIF, for the yearly submission as well as the interim submission which became effective as of the 2011 transaction year.

The policy for PAYE interim submission stipulates that employers will:

1. Submit tax certificates and reconciliations according to the requirements and specifications in this document to SARS.

A. Interim submission of tax certificates

The requirement to submit tax certificates during the interim submission is an administrative process at a specified point in time, and is not subject to the same requirements as those for the end of a year of assessment. As a result, the procedures and requirements for tax certificates that are submitted during the interim submission differ from those for tax certificates that are submitted at the end of a year of assessment in the following respects:

1. Interim tax certificates may only be issued to SARS and may not be issued to employees.
2. Interim tax certificates may reflect a maximum of 6 months of income and deduction information.
3. Employees' tax to be reported on an Interim tax certificate may be completed as follows:
 - The full amount withheld (i.e. including amounts normally reported under codes 4101 and 4115) against code 4102 (PAYE) i.e. the total employees' tax amount need not be split into SITE (4101), PAYE (4102) and Tax on retirement lump sums/severance benefits (4115), or
 - Code 4101 (SITE), 4102 (PAYE) and/or 4115 (Tax on retirement lump sums/severance benefits) separately.
4. For employees whose employment was terminated prior to the closing of the interim period (e.g. resigned, death, immigration or employer ceased to be an employer) –
 - a. Tax certificates must reflect financial information for the period actually employed.
 - b. Where there is employees' tax to be reported, it must be reflected against code 4102 (PAYE), 4101 (SITE) and/or 4115 (Tax on retirement lump sums / severance benefits) i.e. the total employees' tax amount must be split into SITE, PAYE and Tax on retirement lumps sums/severance benefits.
 - c. The calendar month in the tax certificate number (code 3010) must be specified as '02' to indicate that this is a final tax certificate for the year, and not an interim certificate.

- d. The same certificate must be submitted to SARS again at the end of the tax year as part of the final submission.

B. Interim submission of Reconciliation

The total reconciliation liability per month for the relevant 6 month period.

2. Submit Reconciliation Declarations via one of the following available channels:

- a. Manual – complete the relevant tax certificates on the specified forms, and submit manually to SARS
- b. Electronic – Generate the CSV tax certificate file from the payroll system, and import this file into e@syFile™ Employer. Within e@syFile™ Employer, capture additional manual certificates, cancel certificates, capture EMP501 or EMP701 details, and submit to SARS.

3. Registration of employees for income tax

- Employees, who are newly employed after the submission of an annual or interim reconciliation submission, can be registered by the employer for income tax, whereby the employer utilises e@syFile™ Employer and submits a registration request to SARS.
 - Individual registration – one registration request for one employee
 - Bundled registration – one registration request for multiple employees
- Once the employee's demographic information has been validated, the employee will be registered for income tax and the employer and the employee will be informed of the income tax number, or if not successful, the reason for the failure of the registration will be communicated to the employer.

3. GENERAL RULES FOR SUBMISSION AND TAX CERTIFICATES

1. The following rules must be complied with when submitting reconciliations to SARS.
 - a. The reconciliation and submission of tax certificates to SARS must take place within the dates announced from year to year as the employer's filing season. Failure to do so will result in penalties and interest.
 - b. The record structure of the CSV file is as follows:
 - Employer demographic header record
 - Employee demographic and financial information records for all tax certificates
 - Employer totals trailer record.
 - c. Each CSV file may only contain tax certificate information for one employer.
 - d. The CSV file for an employer may contain the tax certificates of employees with a 'year of assessment' equal to or prior to the 'transaction year'.
 - e. Tax certificates submitted to SARS must be in the format as specified in this document.
 - f. The certificates submitted for the interim reconciliation must not be given to employees as this information is for SARS only.
 - g. IRP5/IT3(a) and ITREG certificate type records may not be combined into one submission file. ITREG certificate type records must be included in a separate file due to the fact that the transaction year may not be completed if the certificate type is ITREG.
2. The following rules apply to the tax certificate information itself.
 - a. An IRP5/IT3(a) tax certificate consists of two A4 pages from 2010. The first page of the form contains the employer's and the employee's demographic information, and the second page contains the employee's financial information.
 - b. The tax certificate number must be unique per employer. The same certificate number may not be used more than once by an employer, except where the employer intends to replace a certificate already submitted, in which case the same certificate number must be used. A certificate number may not be duplicated in either the current or in previous transaction years.
 - c. In order to reduce the volume of data, the number of income source codes is restricted to 13, and the number of employee and employer deduction codes is restricted to 7. To make this possible, certain source codes have been specified as 'sub-codes' and their values must be consolidated into a 'main' source code on the certificate. The rules for consolidation of sub-codes into main codes are specified in section 6.
 - d. Sub-codes may be held within the payroll system, but must not be written to the CSV file.
 - e. Tax certificates may have local and foreign income specified on the same certificate.
 - f. Tax certificates require at least one income code with a value greater than zero. However if the remuneration for a director of a private company or a member of a close corporation cannot be determined at the end of the tax period, code 3615 with a zero value must be reported on the tax certificate.

- g. Where an employer does not employ an employee on a permanent basis but employs an employee frequently for shorter periods during a year of assessment, the employer may issue only one IRP5/IT3(a) certificate for that year of assessment.
- The first date from and the last date until which that employee is employed during the relevant year of assessment should be specified under the “Date Employed From” (field 3170) and ‘Date Employed To’(field 3180);
 - Although the employee is not employed on a full time basis, the values to be specified under –
 - ‘Pay periods in year of assessment’ (field 3200) should be correctly specified in terms of the **applicable pay intervals (i.e. daily, weekly, fortnightly or monthly)**, and
 - ‘Pay periods worked’ (field 3210) should contain the number of pay periods for which the employee was paid during the relevant year of assessment;
 - All other requirements applicable to IRP5/IT3(a) certificates must be complied with.

4. THE TAX CERTIFICATE GENERAL RULES

The following general rules apply to the data fields for the tax certificate.

1. The requirement to have a Retirement Funding Income indicator flag per income code has been deleted. Retirement Funding income must be accumulated to code 3697, and Non-Retirement Funding income must be accumulated to code 3698.
2. The requirement for clearance numbers to be reported against pension and provident fund codes has been deleted.
3. The format for all codes in the CSV file must be *code, information/value/amount*, e.g. 3601, 5000 or 4001, 1000.
4. No amounts may be reported as a negative value on the certificate.
5. All income and deduction fields that have a zero value must not be reported except for:
 - Code 3615 (director’s remuneration – refer to par.2.f under “General rules for submission and tax certificates)
 - **Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified**
 - Code 4115 (PAYE on retirement lump sum benefits)
 - Code 4116 (Medical Scheme Fees Tax Credits)
 - Code 4141 (UIF contribution)
 - Code 4142 (SDL contribution).
6. The cents for all Rand amounts must be dropped off/omitted (rounded down), with the exception of codes 4101, 4102, 4103, 4115, 4141, 4142, 4149 and 4116 where the cents must be specified even if zero.
7. The format for all dates must be either CCYYMMDD/CCYYMM/CCYY
8. The following codes may only appear once on a certificate:
 - 2010 – 2080
 - 3010 – 3246, except 3230
 - 3696 – 3698
 - 4497
 - 4101, 4102, 4115, 4141, 4142, 4149, 4116, 4150.

9. The IRP5/IT3(a) allows for the declaration of up to 3 directive numbers on a single certificate. The employer has the option to declare a maximum of 3 directives on a single IRP5/IT3(a) certificate or alternatively issue separate IRP5/IT3(a) certificates per directive number.
10. All Alpha, AlphaNumeric and Free Text fields (indicated with 'A', 'AN' and 'FT' respectively in Section 5 below) must be contained in opening and closing quotation marks, e.g. the surname of Horn must be shown as 3020,"Horn".
11. The new format of the tax certificate is specified in detail per field in Section 5 below.
12. Data fields cannot start with a space.

5. TAX CERTIFICATE LAYOUT

The definition of the column headings in this section are as follows:

- Name: the name of the relevant field associated with the code.
- Code: the source code that must be used to indicate the relevant information.
- Length: the number of characters that the field may consist of, and the type of field:
 - N indicates a numeric field.
 - A indicates an alpha field.
 - AN indicates an alphanumeric field.
 - FT indicates a free text field.
 - The number indicated after the above indicators indicate the maximum number of characters or digits that may be entered for the relevant field.
- Description: a brief description of the field and the information required for that field;
- Validation rules: the validation rules that must be complied with to ensure that the information declared is acceptable to SARS.
- A field that does not have a value must not be included in the CSV record, with the exception of the following fields which can have a zero value and must be included if the qualifying circumstances for that field are satisfied:
 - Code 3615 (directors remuneration). Refer to Section 3 point 2(f)
 - Code 4005 (Medical aid contributions) only if a valid 3230 (Directive number) is specified
 - Code 4115 (PAYE on retirement lump sum benefits)
 - Code 4116 (Medical Scheme Fees Tax Credits)
 - Code 4141 (UIF contribution)
 - Code 4142 (SDL contribution)

Name	Code	Length	Description	Validation Rules
Employer Information				
Trading or Other Name	2010	FT90	Name or trading name of employer issuing the certificate	<ul style="list-style-type: none"> • Mandatory field • First code of record of the electronic file and may not be preceded by any other character (e.g. space, comma, etc.).
TEST / LIVE indicator	2015	A4	TEST or LIVE submission indicator	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 characters • Value may only be TEST or LIVE • This field is only applicable when uploading from CSV format • If the certificate type is ITREG this value must be LIVE.
PAYE Reference Number	2020	N10	<p>The reference number of the employer.</p> <p>This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively if the employer is not registered for PAYE it will be the Income Tax reference number of the employer.</p>	<ul style="list-style-type: none"> • Mandatory field • Must consist of 10 numeric characters • Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9 • Code 4101, 4102 and / or 4115 is invalid if the number does not start with a "7" • Must be a valid reference number (apply modulus 10 test).
SDL Reference Number	2022	AN10	Skills Development Levy reference number of the Employer	<ul style="list-style-type: none"> • Mandatory if registered for SDL • Must consist of 1 alpha and 9 numerical characters • Must start with an "L" • Must be a valid reference number (apply modulus 10 test) • If PAYE reference number is completed, last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> If the UIF reference number is completed, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number.
UIF Reference Number	2024	AN10	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF.	<ul style="list-style-type: none"> Mandatory if registered for UIF Must start with a "U" Must be a valid reference number (apply modulus 10 test) If PAYE reference number is completed, last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number, except if the PAYE number starts with 0, 1, 2, 3 or 9 If the SDL reference number is completed, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number.
Employer Contact Person	2025	A30	Indicates the contact person's full name and surname for all reconciliation related queries.	<ul style="list-style-type: none"> Mandatory.
Employer Contact Number	2026	AN11	Indicates the contact telephone number for contact person for the employer.	<ul style="list-style-type: none"> Mandatory Only numeric values are allowed No spaces are allowed Must be at least 9 characters long + is not allowed.
Employer E-mail address	2027	FT70	Employer e-mail address	<ul style="list-style-type: none"> Optional Address must contain an @ sign; Address must contain a domain which must be indicated with a dot (.).
Payroll Software	2028	FT12	Indicates which Payroll Software package is being used.	<ul style="list-style-type: none"> Optional If you are not using a commercial software package the word "In-house" may be used

Name	Code	Length	Description	Validation Rules
Transaction Year	2030	N4	The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee, e.g. 2011 for the 2010 interim submission	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 numeric characters • Format: CCYY • Year cannot be less than 1999 • Year cannot be greater than current calendar year plus one • If the certificate type is ITREG this field must not be completed.
Period of Reconciliation	2031	N6	This period indicates the submission period to accommodate multiple submissions in a year.	<ul style="list-style-type: none"> • Mandatory if the transaction year is greater than 2010 • Format CCYYMM (Century, Year, Month); e.g. where the reconciliations must be submitted for period ending February 2011, the period must be completed as 201102 or if the submission is for period ending August 2010, the period must be completed as 201008 • This field must be a valid period in the transaction year specified • If the certificate type is ITREG this field must not be completed.
Employer Trade Classification	2035	N4	The activity code according to the VAT 403 Trade Classification guide applicable to your business.	<ul style="list-style-type: none"> • Mandatory • Refer to the VAT 403 Trade Classification guide.
Employer Physical Address: Unit Number	2061	AN5	Indicates unit number of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.
Employer Physical Address: Complex	2062	FT25	Indicates the complex name of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.
Employer Physical Address: Street Number	2063	AN5	Indicates the street number of the physical address of the employer.	<ul style="list-style-type: none"> • Optional.

Name	Code	Length	Description	Validation Rules
Employer Physical Address: Street / Name of Farm	2064	FT25	Indicates the street / name of farm of the physical address of the employer.	<ul style="list-style-type: none"> Mandatory.
Employer Physical Address: Suburb / District	2065	FT34	Indicates the suburb / district of the physical address of the employer.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed.
Employer Physical Address: City / Town	2066	FT23	Indicates the city / town of the physical address of the employer.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed.
Employer Physical Address: Postal Code	2080	N4	Indicates the postal code of the physical address of the employer.	<ul style="list-style-type: none"> Mandatory Fixed length Must be a valid South African postal code.
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> Mandatory Fixed code Last code of the electronic record and it may not be followed by any other character (e.g. space, comma, etc.).

Name	Code	Length	Description	Validation Rules
Employee Information				
Certificate Number	3010	AN30	Unique Certificate number allocated to certificates issued to employees.	<ul style="list-style-type: none"> • Mandatory field • Fixed length (must be 30 characters long) • First code of the employee's record and may not be preceded by any other character (e.g. space, comma, etc.) • The certificate number must be unique per employer and may never be reused in any prior or current tax year, unless replacing a tax certificate in a prior tax year • May not include the following characters: <ul style="list-style-type: none"> ○ Dash (-) ○ Space () ○ Apostrophe (') ○ Comma (,) ○ ê, ë, etc • The format of the certificate number must be as follows: <ul style="list-style-type: none"> ○ First 10 digits must be the employer PAYE reference number (or where an Income Tax number has been used, the income tax number. ○ Followed by the Transaction Year (the Transaction Year must be equal to the value for code 2030 per record). ○ Followed by the concluding calendar year month of the reconciliation, i.e. if the reconciliation is for the period up to February, use 02 or if the period is up to August, use 08. Note that if a final certificate is issued during the year use 02. ○ Thereafter a unique combination of alpha and numeric characters can be used to complete the number.

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> ○ Should all characters not be used left padding with zeros after the period must be applied, i.e. if the number is 7000000000201002 and the unique number is 11111 then the number must be reflected as 700000000020100200000000011111 ● If the certificate type is ITREG this field must not be completed.
Type of Certificate	3015	AN6	Indicates type of certificate	<ul style="list-style-type: none"> ● Mandatory ● Can only be IRP5 or IT3(a) or ITREG ● If IRP5 is indicated, either code 4101,4102 or 4115 must have a value greater than zero and code 4150 must not be included ● If IT3(a) is indicated, code 4150 must have a value and code 4101, 4102 and 4115 must not be included ● IRP5 cannot be indicated if the PAYE number starts with either 0,1,2,3 or 9.
Nature of Person	3020	A1	Indicates nature of person	<ul style="list-style-type: none"> ● Mandatory field ● Valid options — <ul style="list-style-type: none"> ○ A = Individual with an identity or passport number; ○ B = Individual without an identity or passport number; ○ C = Director of a private company / member of a CC; ○ D = Trust; ○ E = Company / CC; ○ F = Partnership ○ G = Corporation; ○ H = Personal Service Provider; ○ N = Retirement Fund Lump Sum Recipient/Pensioner. ● If Type of Certificate is ITREG, then Nature of Person may only be A, B, C or N

Name	Code	Length	Description	Validation Rules
Year of Assessment	3025	N4	The year in which the remuneration accrued.	<ul style="list-style-type: none"> • Mandatory field • Must consist of 4 numeric characters • Format: CCYY • Year cannot be less than 1999. Where year of assessment is less than 1999, the certificate must be included in the 1999 reconciliation – reconciliations prior to this date may not be accepted • Year cannot be greater than current calendar year plus one • Year of Assessment cannot be greater than Transaction year (code 2030) • If the certificate type is ITREG this field must not be completed.
Employee surname or trading name	3030	FT120	Surname of the employee.	<ul style="list-style-type: none"> • Mandatory field • If the Nature of Person is A/B/C/N enter the surname of the individual • If the Nature of Person is A/B/C/N, numeric characters are not allowed • If Nature of Person is D/E/F/G/H the trading name of the trust / company / partnership or corporation must be entered.
First Two Names	3040	FT90	First two names of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person A/B/C/N • Mandatory if initials, date of birth or identity/passport number has been completed • If the Nature of Person is A/B/C/N, numeric characters not allowed • This field may not be completed if Nature of Person is D/E/F/G/H.
Initials	3050	A5	Initials of the employee	<ul style="list-style-type: none"> • Mandatory if Nature of Person A/B/C/N • Mandatory if date of birth or identity number has been completed • Only characters A to Z and a to z may be used • This field may not be completed if Nature of

Name	Code	Length	Description	Validation Rules
				Person is D/E/F/G/H <ul style="list-style-type: none"> • May not contain the following characters: <ul style="list-style-type: none"> ○ Dash (-) ○ Space () ○ Comma (,) ○ Apostrophe (') ○ Characters such as ê, ë etc. Note: Full Stop (.) is invalid
Identity number	3060	N13	RSA identity number of the employee.	<ul style="list-style-type: none"> • Mandatory field if Nature of Person is A/C and passport number is not completed; • May not be completed for Nature of Person B/D/E/F/G/H • Optional for Nature of Person N • Must consist of 13 characters • Must be a valid ID-number (other numbers must be reflected in the passport number field) • Must correlate with the date of birth.
Passport number	3070	AN13	Passport number or other number (non-bar-coded RSA ID numbers) of the employee.	<ul style="list-style-type: none"> • Mandatory field if Nature of Person is A/C and identity number is not completed • Optional for Nature of Person N • May not be completed for Nature of Person B/D/E/F/G/H • Minimum of 6 characters • No spaces are allowed.
Country of Issue	3075	A3	Indicates the country that issued the passport.	<ul style="list-style-type: none"> • Mandatory if passport number has been completed. • Refer to Appendix A below for the country of issue codes.

Name	Code	Length	Description	Validation Rules
Date of birth	3080	N8	Date of birth of the employee.	<ul style="list-style-type: none"> • Mandatory if Nature of Person A/B/C/N • May not be completed for Nature of Person D/E/F/G/H • Must consists of 8 numeric characters; • Format: CCYYMMDD • Must correlate with the identity number (if any) • Date cannot be greater than the current date.
Income tax reference number	3100	N10	Income tax reference number of employee.	<ul style="list-style-type: none"> • Mandatory • Where the certificate is issued for Nature of Person A, B, C, D, or N; the number may only start with either 0, 1, 2, or 3 • Where the certificate is issued for Nature of Person E, G, H the number must start with a 9 • Where the certificates is issued for Nature of Person F this field may not be completed • Must pass modulus 10 test • If Type of Certificate is ITREG, this field is optional for verification purposes.
Employee contact E-mail	3125	FT70	Employee e-mail address	<ul style="list-style-type: none"> • Optional • Address must contain an @ sign • Address must contain a domain indicated by a dot (.).
Employee Home Tel No	3135	AN11	Employee home telephone number.	<ul style="list-style-type: none"> • Optional • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employee Bus Tel No	3136	AN11	Employee business telephone number.	<ul style="list-style-type: none"> • Mandatory if Nature of Person is not N • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.

Name	Code	Length	Description	Validation Rules
Employee Fax No	3137	AN11	Employee fax number.	<ul style="list-style-type: none"> • Optional • Only numeric values are allowed • No spaces are allowed • Must be at least 9 characters long • + is not allowed.
Employee Cell No	3138	AN10	Employee cell number.	<ul style="list-style-type: none"> • Optional • Only numeric values are allowed • No spaces are allowed • All 10 digits must be completed • + is not allowed.
Employee Address Details - Business: Unit Number	3144	AN5	Indicates unit number of the Employee Work address of the employer.	<ul style="list-style-type: none"> • Optional.
Employee Address Details - Business: Complex	3145	FT25	Indicates the complex of the Employee Work address of the employer	<ul style="list-style-type: none"> • Optional.
Employee Address Details - Business: Street Number	3146	AN5	Indicates the street number of Employee Work address of the employer.	<ul style="list-style-type: none"> • Optional.
Employee Address Details - Business: Street/Name of Farm	3147	FT25	Indicates the street / name of farm of Employee Work address of the employer	<ul style="list-style-type: none"> • Mandatory if Nature of Person is not N.
Employee Address Details - Business: Suburb/District	3148	FT34	Indicates the suburb / district of Employee Work address of the employer.	<ul style="list-style-type: none"> • Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.
Employee Address Details - Business: City/Town	3149	FT23	Indicates the city / town of Employee Work address of the employer	<ul style="list-style-type: none"> • Conditional – either the Suburb/District field or the City/Town field must be completed, if the Nature of Person is not N.

Name	Code	Length	Description	Validation Rules
Employee Address Details - Business: Postal Code	3150	AN9	Indicates the postal code of Employee Work address of the employer	<ul style="list-style-type: none"> • Mandatory if Nature of Person is not N.
Employee number	3160	FT25	Unique number allocated by employer to identify his employees (e.g. payroll number).	<ul style="list-style-type: none"> • Mandatory for Nature of Person B & N. • Optional for Nature of Person A, C, D, E, F, G and H.
Date Employed From	3170	N8	First date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> • Mandatory • Must be in the format CCYYMMDD • Cannot be later than the current date • Cannot be later than the date completed in "date employed to" (code 3180). • If the certificate type is ITREG this field must not be completed
Date Employed To	3180	N8	Last date of the employee's tax period in the relevant Year of Assessment.	<ul style="list-style-type: none"> • Mandatory • Must be in the format CCYYMMDD • Cannot be later than the current date plus 30 • Cannot be earlier than the date completed in "date employed from" (code 3170). • If the certificate type is ITREG this field must not be completed
Pay periods in year of assessment	3200	N3.4 fixed decimal	The pay intervals at which the employee is remunerated.	<ul style="list-style-type: none"> • Mandatory field • Must have a decimal point (4 digits after the decimal point must be specified even if the decimal value is zero). • Number of equal pay periods the employer divided his / her tax year into and is normally determined according to intervals the employees are remunerated, e.g. — <ul style="list-style-type: none"> ○ weekly ○ fortnightly ○ monthly ○ daily paid employees. • <u>Lump sum payments</u>: If the lump sum is the only

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> income on the certificate, the value must be indicated as 1.0000. If the certificate type is ITREG this field must not be completed.
Pay periods worked	3210	N3.4 fixed decimal	The number of periods indicated in 3200 for which the employee actually worked.	<ul style="list-style-type: none"> Mandatory field Number of equal pay periods the employee has worked in the year of assessment (pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period) Must have a decimal point and 4 digits after the decimal point must be specified even if the decimal value is zero Cannot be greater than the value for pay periods in year of assessment Lump <u>sum payments</u>: If the lump sum is the only income on the certificate, the value must be indicated as 1.0000 If the certificate type is ITREG this field must not be completed.
Employee Address Details - Residential: Unit number	3211	AN5	Indicates unit number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Complex	3212	FT25	Indicates the complex name of the Employee's residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details - Residential: Street Number	3213	AN5	Indicates the street number of the Employee's residential address.	<ul style="list-style-type: none"> Optional.

Name	Code	Length	Description	Validation Rules
Employee Address Details - Residential: Street/Name of Farm	3214	FT25	Indicates the street / name of farm of the Employee's residential address.	<ul style="list-style-type: none"> Mandatory.
Employee Address Details - Residential: Suburb/District	3215	FT34	Indicates the suburb / district of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town field must be completed.
Employee Address Details - Residential: City/Town	3216	FT23	Indicates the city / town of Employee's residential address.	<ul style="list-style-type: none"> Conditional – either the Suburb/District field or the City/Town fields must be completed.
Employee Address Details - Residential: Postal Code	3217	AN9	Indicates the postal code of the Employee's residential address.	<ul style="list-style-type: none"> Mandatory In case there is no postal code for the residential address, use the nearest postal code.
Mark here with an "X" if same as above or complete your Postal Address	3218	A1	Box to indicate if postal address is the same as the residential address.	<ul style="list-style-type: none"> Optional.
Employee Address Details – Postal: Line 1	3221	FT35	Indicates the first line of the postal address of the employee.	<ul style="list-style-type: none"> Conditional – if X marked as per code 3218 this field cannot be completed. If X not marked as per code 3218 this field is mandatory.
Employee Address Details – Postal: Line 2	3222	FT35	Indicates the second line of the postal address of the employee.	<ul style="list-style-type: none"> Optional.
Employee Address Details – Postal: Line 3	3223	FT35	Indicates the third line of the postal address of the employee.	<ul style="list-style-type: none"> Optional.
Employee Address Details – Postal: Postal Code	3229	AN9	Indicates the postal code of the postal address of the employee.	<ul style="list-style-type: none"> Conditional. If X marked as per code 3218 this field must not be completed. If X not marked as per code 3218 this field is mandatory.

Name	Code	Length	Description	Validation Rules
Directive number	3230	AN15	Number of the directive issued by SARS relating to the specific income.	<ul style="list-style-type: none"> Mandatory if code 3608, 3614, 3707, 3757, 3718, 3768, 3901, 3902, 3903, 3904, 3905, 3909, 3915, 3920, 3921 and/or 3922 are completed with values Code can be repeated up to a maximum of 3 times Where more than one directive number is used on one certificate the code must be repeated for every directive number, e.g.: code, directive nr, code, directive nr, code, directive nr If the certificate type is ITREG this field must not be completed.
Employee Bank Account Type	3240	N1	Employee bank account type.	<ul style="list-style-type: none"> Mandatory The following bank account type options must be used: 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account 5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account If not paid by electronic bank transfer (0) or Foreign Bank Account (7) is selected, then all remaining fields in the Bank Account Details section are no longer mandatory.
Employee Bank Account Number	3241	AN17	Employee bank account number.	<ul style="list-style-type: none"> Mandatory if code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7" Only numeric values are allowed.
Employee Bank Branch Number	3242	N6	Employee Branch Number.	<ul style="list-style-type: none"> Mandatory if the value for code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7".

Name	Code	Length	Description	Validation Rules
Employee Bank Name	3243	FT50	The name of the bank where the employee has a bank account.	<ul style="list-style-type: none"> Optional The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Bank Branch Name	3244	FT50	The branch name where the employee has a bank account.	<ul style="list-style-type: none"> Optional The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Name	3245	FT50	Employee bank account holder name.	<ul style="list-style-type: none"> Mandatory if the value for code 3240 is not "0" or "7" The Code and the value must not be generated if code 3240 is "0" or "7".
Employee Account Holder Relationship	3246	N1	Employee Account Holder Relationship.	<ul style="list-style-type: none"> Mandatory if employee's salary is paid into a bank account The Code and the value must not be generated if code 3240 is "0" or "7" The values for this field may only be: <ol style="list-style-type: none"> Own Joint Third Party.
Tax Certificate Information				
Income received	3601 to 3617, 3651 to 3667 & 3701 to 3718, 3751 to 3768 & 3801	N15	This includes all remuneration paid/payable to the employee by the employer and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file.	<ul style="list-style-type: none"> A maximum of 13 income codes may be used. If there are more than 13 codes, they must be combined in accordance with the rules defined At least one income code with a value greater than zero must be specified, except if code 3615 used Cents must be omitted (decimal amount is invalid) Code 3613/3663 is only applicable from 2001 year of assessment Code 3614 is only applicable from 2002 year of assessment Code 3615/3665 is only applicable from 2003 year of assessment Codes 3616/3666 and 3617 are only applicable

Name	Code	Length	Description	Validation Rules
	to 3810, 3813, 3815, 3851 to 3860, 3863, 3865, & 3901 to 3909, 3915, 3920, 3921, 3922, 3951 to 3957			<ul style="list-style-type: none"> • from 2004 year of assessment • Codes 3715/3765, 3716/3766, 3717/3767 and 3718/3768 are only applicable from 2005 year of assessment • Code 3813/3863 is only applicable from 2007 year of assessment • The value for code 3810/3860 must be less than the value for code 4474, if the year of assessment is equal to or between 2007 and 2010 • The value for code 3810/3860 must be equal to the value for code 4474, if the year of assessment is >2010 • Code 3815/3865 is only applicable from the 2013 year of assessment • Code 3908 is only applicable from 2006 year of assessment • Codes 3909, 3915 are only applicable from 2007 year of assessment • Codes 3920 and 3921 are only applicable from 2010 year of assessment • Code 3922 is only applicable from 2012 year of assessment • Codes 3903/3953 and 3905/3955 are invalid from 2009 year of assessment • Codes 3604/3654, 3607/3657, 3609/3659, 3612/3662, 3705/3755, 3706/3756, 3709/3759, 3710/3760, 3711/3761, 3712/3762, 3716/3766, 3803/3853, 3804/3854, 3807/3857, 3902/3952 and 3904/3954 are invalid from 2010 year of assessment; • Codes 3603/3653, 3610/3660, 3805/3855, 3806/3856. 3808/3858, 3809/3859 are invalid from 2010 to 2012 years of assessment; • Codes 3915, 3920, 3921 and/or 3922 are

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> mandatory if code 4115 is specified Code 3615/3665 may only be used if Nature of Person is C The value of code 3813/3863 must be greater than or equal to the value of code 4024 Code 3810/3860 is not allowed if code 4493 is specified If the certificate type is ITREG this field must not be completed.
Non-taxable income	3696	N15	This is the sum total of all income amounts indicated as non-taxable.	<ul style="list-style-type: none"> Mandatory field if values are specified under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl) 3922 (Excl) to be added under this code only if the value does not exceed R300,000 Value must be equal to the sum total of all amounts indicated under these afore-mentioned specified codes No negative amounts are allowed and will be rejected if specified Cents must be omitted (decimal amount is invalid) The amounts indicated under this code must be excluded from codes 3697 and 3698 3696 + 3697 + 3698 must be equal to the amounts supplied under income If the certificate type is ITREG this field must not be completed.
Gross retirement funding income	3697	N15	This is the sum total of all retirement funding income amounts	<ul style="list-style-type: none"> Mandatory field if no value is indicated under code 3696 or 3698. Where code 3615/3665 is "0" and no other income codes are specified, value must be nil No negative amounts are allowed and will be rejected if specified Cents must be omitted (decimal amount is invalid)

Name	Code	Length	Description	Validation Rules
				<ul style="list-style-type: none"> • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed
Gross non-retirement funding income	3698	N15	This is the sum total of all non-retirement funding income amounts.	<ul style="list-style-type: none"> • Mandatory field if no value is indicated under code 3696 or 3697 • Where code 3615/3665 is "0" and no other income codes is specified, value must be nil • No negative amounts are allowed and will be rejected if specified • Cents must be omitted (decimal amount is invalid) • If 3922 (PAYE) value exceeds R 300,000 and is non-retirement funding income, the full amount must be included under this code • 3696 + 3697 + 3698 must be equal to the amounts supplied under income • If the certificate type is ITREG this field must not be completed.
Deductions/ Contributions	4001 to 4003, 4005 to 4007, 4018, 4024, 4026 4030 & 4474, 4493	N15	This includes all deductions including employer information codes (e.g. 44-codes) and must be specified as per the "list of codes" allocated to each source. The description of the code must not be included in the electronic CSV file.	<ul style="list-style-type: none"> • Conditional. All deductions and contributions that have a value must be reported, and those that do not have a value must not be reported • A maximum of 7 deduction codes may be used. If there are more than 7 codes to be output, they must be combined in accordance with the rules defined • Cents must be omitted (decimal amount is invalid) • No negative amounts are allowed • The value for code 4024 cannot be greater than the sum of the values for codes 3813 and 3863; • Since the 2007 year of assessment, code 4005 is mandatory if an amount is specified for code 3810/3860 • Code 4005 can have a value of 0 if valid 3230

Name	Code	Length	Description	Validation Rules
				<p>(Directive number) specified</p> <ul style="list-style-type: none"> • Code 4018 and 4474 is only valid from the 2006 year of assessment • Codes 4024, 4026 and 4485 are only valid from the 2007 year of assessment • Code 4493 is only valid from the 2008 year of assessment • Code 4030 is only valid from the 2010 year of assessment • Code 4474 is mandatory if an amount is specified for code 3810/3860 • Code 4474 is not allowed if code 4493 is specified • Codes 4004, 4025, 4472, 4473, 4485, 4486 and 4487 are invalid from 2010 year of assessment; • If the certificate type is ITREG this field must not be completed.
Total Deductions/ Contributions	4497	N15	Total of all values specified under 40-deduction and 44-contribution codes.	<ul style="list-style-type: none"> • Mandatory if any value is specified next to a deduction/contribution code • Cents must be omitted (decimal amount is invalid) • No negative amounts are allowed • If the certificate type is ITREG this field must not be completed.
SITE	4101	N11.2	Standard income tax on employees (SITE)	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified (invalid if specified with IT3(a)) • May only be used if certificate type (3015) is IRP5 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • May not be completed if Type of Certificate is IT3(a), ITREG.

Name	Code	Length	Description	Validation Rules
PAYE	4102	N11.2	Pay-As-You-Earn (PAYE)	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified • May only be used if certificate type (3015) is IRP5 [invalid if specified with IT3(a)] • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • May not be completed if Type of Certificate is IT3(a), ITREG.
PAYE on retirement lump sum benefits	4115	N11.2	PAYE on retirement lump sum benefits reported under codes 3901, 3915, 3920 and 3921.	<ul style="list-style-type: none"> • Conditional. Either 4101 and/or 4102 and/or 4115 must be specified otherwise 4150 must be specified • May only be used if certificate type (code 3015) is IRP5 [invalid if specified with IT3(a)] • Mandatory if values are specified for codes 3901 (from 2012 year of assessment), 3915, 3920, 3921 or 3922 and no value for code 4150 is specified • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid from 2008 year of assessment i.r.o 3915, 3920, or 3921 • May not be completed if Type of Certificate is IT3(a), ITREG.
Employee & Employer UIF Contribution	4141	N11.2	Employee & Employer UIF Contribution in respect of the specific employee's remuneration for UIF purposes	<ul style="list-style-type: none"> • Mandatory if UIF reference number is completed • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.

Name	Code	Length	Description	Validation Rules
Employer SDL Contribution	4142	N11.2	Employer SDL contribution in respect of the specific employee's remuneration for SDL purposes.	<ul style="list-style-type: none"> • Mandatory if SDL reference number is completed • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed.
Total Tax, SDL & UIF (employer and employee contribution)	4149	N11.2	Total Tax, SDL & UIF (employer and employee contribution) indicated on the certificate.	<ul style="list-style-type: none"> • Mandatory if any value is specified under codes 4101, 4102, 4115, 4141 or 4142 • Must be equal to the total of all values completed under codes 4101, 4102, 4115, 4141 and 4142 • Code 4103 is invalid from 2010 year of assessment • Decimal digits are mandatory even if the value is zero • Must be decimal point (comma invalid) • If the certificate type is ITREG this field must not be completed. <p>Note: This code excludes the value of code 4116 – Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.</p>

Name	Code	Length	Description	Validation Rules
Medical Scheme Fees Tax Credit	4116	N11.2	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.	<ul style="list-style-type: none"> • May only be used if Type of Certificate (code 3015) is IRP5 or IT3(a) • May only be completed if Nature of Person (3020) is A, B, C or N • Mandatory if any value specified for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080) • This field must not be completed if there is no value for Medical Scheme Contributions (code 4005) and the employee is under 65 years – validate to Date of Birth (code 3080) • This field must not be completed if the employee is 65 years and older – validate to Date of Birth (code 3080) • Value can be 0 • Decimal digits are mandatory even if the decimal value is zero • Must be decimal point (comma invalid) • Only valid if Year of Assessment (code 3025) is 2013 or later • Employee is deemed 65 years of age or older as from the beginning (i.e. 1 March) of the tax year during which employee turns 65 and not as from the month the qualifying age of 65 is attained until the end of the tax year).

Name	Code	Length	Description	Validation Rules
Reason code for IT3(a)	4150	N2	Reason for non-deduction of tax.	<ul style="list-style-type: none"> • Mandatory if no value is specified under code 4101, 4102 or 4115 • May only be used if certificate type (3015) is IT3(a) • Invalid if a value is specified for code 4101, 4102 or 4115 • Value may only be 1, 2, 3, 4, 5, 6, 7 or 8 (a zero may precede the value) • Value 1 or 01 is invalid with effect from the 2003 year of assessment • Value 6 or 06 is only valid from 2003 year of assessment • Value 7 or 07 is only valid from 2005 year of assessment • Value 8 or 08 is only valid from 2013 year of assessment • If the certificate type is ITREG or IRP5 this field must not be completed.
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Mandatory • Fixed code • Last code of the electronic record and may not be followed by any other character (e.g. space, comma, etc.)
Employer Trailer Record				
Employer total number records	6010	N15	This is the sum of all records for the employer, excluding this record.	<ul style="list-style-type: none"> • Mandatory field • First code of record and not to be preceded by any other character (e.g. space, comma) • Must be equal to the total NUMBER of records for the specific employer (the records starting with codes 2010 and 3010 must be counted).

Name	Code	Length	Description	Validation Rules
Employer total code value	6020	N15	This is the sum total of the VALUE of all CODES specified for the employer, excluding this record.	<ul style="list-style-type: none"> • Mandatory field • Must be equal to the total CODE VALUE of records for the specific employer (codes from 2010 to 2080 and from 3010 to 4497 plus all the 9999 codes in between must be added together).
Employer total amount	6030	N12.2	This is the sum total of the AMOUNTS specified for the employer, excluding this record.	<ul style="list-style-type: none"> • Mandatory field • Decimal digits are mandatory even if the value is zero • This total must be equal to the total AMOUNTS for the specific employer (amounts specified under codes 3601 to 4497 must be added together).
End of record	9999	N4	Indicates the end of the record.	<ul style="list-style-type: none"> • Last code of the employer's record and may not be followed by any other character (e.g. space, comma, etc.).

6. RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2010 YEAR OF ASSESSMENT

SARS has undertaken an initiative to simplify the PAYE data submission process through the combination of required source codes and elimination of redundant codes. The source codes to be used for income and deduction declarations for submissions relating to year of assessments later than 2009 are the codes contained in the 'Main Code' column in the table below.

In respect of years of assessment later than 2009 —

- The codes reflected under the 'Main Code' heading are the only valid codes that may be used.
- The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may not be used in respect of the relevant years of assessment.
- Certain codes have been re-introduced as 'Main Codes' from the 2013 year of assessment.
- This table reflects how these sub-codes are consolidated into the remaining codes.

Type of Income	Main Code	Sub-Code Rationalisation
Income	3601/3651	Codes 3607/3657, and *3603/3653 and *3610/3660 must be incorporated into 3601/3651.*Only in respect of the 2010 to 2012 years of assessment.
	3602/3652	Codes 3604/3654, 3609/3659 and 3612/3662 must be incorporated into 3602/3652
	3603/3653	Main code from the 2013 year of assessment
	3605/3655	
	3606/3656	
	3608/3658	
	3610/3660	Main code from the 2013 year of assessment
	3611/3661	
	3613/3663	
	3614	
	3615/3665	
	3616/3666	
	3617/3667	
Allowances	3701/3751	
	3702/3752	
	3703/3753	
	3704/3754	
	3707/3757	
	3708/3758	
	3713/3763	Codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be incorporated into 3713/3763.
	3714/3764	Codes 3705/3755 and 3709/3759 and 3716/3766 must be incorporated into 3714/3764.
	3715/3765	
	3717/3767	
3718/3768		
Fringe Benefit	3801/3851	Codes 3803/3853, 3804/3854, *3805/3855, *3806/3856, 3807/3857, *3808/3858 and *3809/3859 must be incorporated into 3801/3851.*Only in respect of the 2010 to 2012 years of assessment.
	3802/3852	
	3805/3855	Main code from the 2013 year of assessment

Type of Income	Main Code	Sub-Code Rationalisation
	3806/3856	Main code from the 2013 year of assessment
	3808/3858	Main code from the 2013 year of assessment
	3809/3859	Main code from the 2013 year of assessment
	3810/3860	
	3813/3863	
	3815/3865	Main code from the 2013 year of assessment
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	
	3909	
	3915	
	3920	
	3921	
	3922	Main code from the 2012 year of assessment
Gross Remuneration Codes	3696	
	3697	
	3698	
Deductions	4001	
	4002	
	4003	Code 4004 must be incorporated into 4003.
	4005	
	4006	
	4007	
	4018	
	4024	
	4026	Applicable to non-statutory forces (government).
	4030	
	4474	
	4493	
	4497	
Employees' Tax Deduction and Reason Codes	4101	
	4102	
	4115	
	4141	
	4142	
	4149	
	4116	Main code from the 2013 year of assessment
	4150	

Table 1: ≥2010 Income and Deduction Source Codes

7. SOURCE CODE DESCRIPTIONS

All income and deduction components (e.g. salary, commission, allowances, benefits, medical contributions, employer information, etc.) must be reported against the applicable code as prescribed in the GUIDE FOR CODES APPLICABLE TO EMPLOYEES' TAX CERTIFICATES PAYE-AE-06-G4.

7.1 Normal Income Codes

Code	Description	Explanation
3601 (3651)	Income (PAYE)	<p>An amount which is paid or payable to an employee for:</p> <ul style="list-style-type: none"> • services rendered • overtime <p>Examples include:</p> <ul style="list-style-type: none"> • Salary/wages • Backdated salary/wages/pension (Accrued in the current year of assessment) • Remuneration paid to migrant/seasonal workers/full time scholars or students; etc. <p>Note:</p> <ul style="list-style-type: none"> • Such income as paid to a director must be reflected under code 3615. • Code 3651 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under code 3607/3657 must be included in this code (3601/3651). • Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of the 2010 to 2012 years of assessment.
3602 (3652)	Income (Excl)	<p>Any non-taxable income excluding non-taxable allowances and fringe benefits. For example, this code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable pension paid on a regular basis (e.g. war pension, etc.) • Non-taxable income of a capital nature; etc. • Non-taxable arbitration award, i.e. a portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes • Non-taxable portion (capital interest) received on an annuity purchased from a Fund; etc. <p>Note:</p> <ul style="list-style-type: none"> • Code 3652 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3604/3654, 3609/3659 and 3612/3662 must be included in this code (3602/3652).

Code	Description	Explanation
3603 (3653)	Pension (PAYE)	Any pension paid on a regular basis as well as backdated pension payment (for current tax year). Note: <ul style="list-style-type: none"> • Code 3653 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment. • This includes taxable disability benefit. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3604 (3654)	Pension (Excl) Not applicable from 2010	Any pension paid on a regular basis that is not taxable, for example war pensions, etc. Note: <ul style="list-style-type: none"> • Code 3654 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3605 (3655)	Annual payment (PAYE)	An amount which is defined as an annual payment. Examples include: <ul style="list-style-type: none"> • Annual bonus • Incentive bonus • Leave pay (on resignation/encashment) • Merit awards • Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc. Note: Code 3655 MUST only be used for foreign service income.
3606 (3656)	Commission (PAYE)	An amount derived mainly in the form of commission based on sales or turnover attributable to the employee. Note: Code 3656 MUST only be used for foreign service income.
3607 (3657)	Overtime (PAYE) Not applicable from 2010	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable. Note: <ul style="list-style-type: none"> • Code 3657 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment.
3608 (3658)	Arbitration award (PAYE)	The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes. Note: Code 3658 MUST only be used for foreign service income.
3609 (3659)	Arbitration award (Excl) Not applicable from 2010	The non-taxable portion of a settlement agreement between an employer and an employee as ordered by Court. Also including all awards allocated via a settlement out of Court or in respect of Labour disputes. Note: <ul style="list-style-type: none"> • Code 3659 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.

Code	Description	Explanation
3610 (3660)	Annuity from a RAF (PAYE)	A monthly annuity paid by a RAF to any person. Note: <ul style="list-style-type: none"> Code 3660 MUST only be used for foreign service income. The value of this code must be included in the value of code 3601/3651 with effect from the 2010 year of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3611 (3661)	Purchased annuity (PAYE)	The taxable portion of interest received on an annuity purchased from an Annuity Fund. Note: Code 3661 MUST only be used for foreign service income.
3612 (3662)	Purchased annuity (Excl) Not applicable from 2010	The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund. Note: <ul style="list-style-type: none"> Code 3662 MUST only be used for foreign service income. The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade income paid to an employee Note: Code 3663 MUST only be used for foreign service income.
3614	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund according to Section 1(eA) of the Act.
3615 (3665)	Director's remuneration (PAYE)	Such income as would normally be reported under code 3601 as paid to a director of a private company / member of a close corporation. Note: Code 3665 MUST only be used for foreign service income.
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor. Note: Code 3666 MUST only be used for foreign service income.
3617	Labour Brokers (PAYE/IT)	Remuneration paid to a labour broker - irrespective if the labour broker is in possession of an exemption certificate (IRP 30) or not.

7.2 Allowance codes

Code	Description	Explanation
3701 (3751)	Travel allowance (PAYE)	An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, garage- and maintenance cards. Note: Code 3751 MUST only be used for foreign service income.
3702 (3752)	Reimbursive travel allowance (IT)	A reimbursement for business kilometres exceeding 8 000 kilometres per tax year or at a rate exceeding the prescribed rate per kilometre or the employee receives any other form of compensation for travel. Note: Code 3752 MUST only be used for foreign service income.

Code	Description	Explanation
3703 (3753)	Reimbursive travel allowance (Excl)	A reimbursement for business kilometres not exceeding 8 000 kilometres per tax year and at a rate which does not exceed the prescribed rate per kilometre. Should only be used if the employee does not receive any other form of compensation for travel. Note: Code 3753 MUST only be used for foreign service income.
3704 (3754)	Subsistence allowance – local travel (IT)	An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts. Note: Code 3754 MUST only be used for foreign service income.
3705 (3755)	Subsistence allowance (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceeds the deemed amounts. Note: <ul style="list-style-type: none"> • Code 3755 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3706 (3756)	Entertainment allowance (PAYE) Not applicable from 2010	This allowance is not valid with effect from 1 March 2002 and may not be reflected on an employees' tax certificate. Note: <ul style="list-style-type: none"> • Code 3756MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3707 (3757)	Share options exercised (PAYE)	Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees. Note: Code 3757 MUST only be used for foreign service income.
3708 (3758)	Public office allowance (PAYE)	An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office. Note: Code 3758 MUST only be used for foreign service income.
3709 (3759)	Uniform allowance (Excl) Not applicable from 2010	An allowance for a special uniform which is clearly distinguishable from ordinary clothes. Note: <ul style="list-style-type: none"> • Code 3759 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3710 (3760)	Tool allowance (PAYE) Not applicable from 2010	An allowance for the acquisition of tools for business use. Note: <ul style="list-style-type: none"> • Code 3760 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3711 (3761)	Computer allowance (PAYE) Not applicable from 2010	An allowance for the acquisition or use of a computer. Note: <ul style="list-style-type: none"> • Code 3761 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.

Code	Description	Explanation
3712 (3762)	Telephone/cell phone allowance (PAYE) Not applicable from 2010	An allowance for expenses incurred in the use of a telephone / cell phone for business purposes. Note: <ul style="list-style-type: none"> Code 3762 MUST only be used for foreign service income. The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.
3713 (3763)	Other allowances (PAYE)	All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate. Examples include: <ul style="list-style-type: none"> Entertainment allowance Tool allowance Computer allowance Telephone allowance Cell phone allowance; etc. Note: <ul style="list-style-type: none"> Code 3763 MUST only be used for foreign service income. With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).
3714 (3764)	Other allowances (Excl)	All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate. Examples include: <ul style="list-style-type: none"> Non-taxable Relocation allowance Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits Non-taxable Uniform allowance; etc. Note: <ul style="list-style-type: none"> Code 3764 MUST only be used for foreign service income. With effect from 2010 year of assessment, amounts previously included under codes 3705/3755, 3709/3759 and 3716/3766 must be included in this code (3714/3764).
3715 (3765)	Subsistence allowance – foreign travel (IT)	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts. Note: Code 3765 MUST only be used for foreign service income.
3716 (3766)	Subsistence allowance – foreign travel (Excl) Not applicable from 2010	An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts. Note: <ul style="list-style-type: none"> Code 3766 MUST only be used for foreign service income. The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.
3717 (3767)	Broad-based employee share plan (PAYE)	An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions. Note: Code 3767 MUST only be used for foreign service income.

Code	Description	Explanation
3718 (3768)	Vesting of equity instruments (PAYE)	Any gain in respect of the vesting of any equity instrument. Note: Code 3768 MUST only be used for foreign service income.

7.3 Fringe benefit codes

Code	Description	Explanation
3801 (3851)	General fringe benefits (PAYE)	<p>All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Acquisition of an asset at less than the actual value and/or insurance policies ceded • Right of use of an asset (other than a motor vehicle) • Meals, refreshments and meal and refreshment vouchers • Free or cheap accommodation or holiday accommodation • Low interest or interest free loans and subsidies <p>Note:</p> <ul style="list-style-type: none"> • Code 3851 MUST only be used for foreign service income. • With effect from 2010 year of assessment, amounts previously included under codes 3803/3853, 3804/3854, and 3807/3857, must be included in this code (3801/3851). • Amounts previously declared under codes 3805/3855, 3806/3856, 3808/3858 and 3809/3859 must be included under this code (3801/3851) in respect of the 2010 to 2012 years of assessment.
3802 (3852)	Use of motor vehicle (PAYE)	<p>Right of use of a motor vehicle.</p> <p>Note: Code 3852 MUST only be used for foreign service income.</p>
3803 (3853)	Use of asset (PAYE) Not applicable from 2010	<p>Right of use of an asset (other than a motor vehicle).</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3853 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3804 (3854)	Meals, etc (PAYE) Not applicable from 2010	<p>Meals, refreshments and meal and refreshment vouchers.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3854 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3805 (3855)	Accommodation (PAYE)	<p>Free or cheap accommodation or holiday accommodation.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3855 MUST only be used for foreign service income. • The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. • Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.

Code	Description	Explanation
3806 (3856)	Services (PAYE)	Free or cheap services. Note: <ul style="list-style-type: none"> Code 3856 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3807 (3857)	Loans or subsidy (PAYE) Not applicable from 2010	Low interest or interest free loans and subsidy. Note: <ul style="list-style-type: none"> Code 3857 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.
3808 (3858)	Employee's debt (PAYE)	Payment of an employee's debt or release an employee from an obligation to pay a debt. Note: <ul style="list-style-type: none"> Code 3858 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3809 (3859)	Bursaries or scholarships (PAYE)	Bursaries and scholarships. Note: <ul style="list-style-type: none"> Code 3859 MUST only be used for foreign service income. The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment. Valid for the 1999 to 2009 and from the 2013 years of assessment. The Foreign Service income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.
3810 (3860)	Medical aid contributions (PAYE)	Medical aid contributions paid on behalf of an employee. Note: Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine. Note: Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable Bursaries or scholarships (Excl)	Non-taxable bursaries and scholarships to employees and their dependants – section 10(1)q Exempt portion only. Note: <ul style="list-style-type: none"> Code 3865 MUST only be used for foreign service income. Valid from the 2013 year of assessment

7.4 Lump sum codes

Code	Description	Explanation
3901 (3951)	Gratuities (PAYE)	Gratuities paid by an employer in respect of retirement, retrenchment or death. Note: Code 3951 MUST only be used for foreign service income.
3902 (3952)	Pension / RAF (PAYE) Not applicable from 2010	Lump sum accruing prior to 1 March 2009 from a Pension/Retirement annuity fund in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.). Note: <ul style="list-style-type: none"> Code 3952 MUST only be used for foreign service income. The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.
3903 (3953)	Pension / RAF (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Pension/retirement annuity fund in respect of retirement or death. Note: <ul style="list-style-type: none"> Code 3953 MUST only be used for foreign service income. The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.
3904 (3954)	Provident (PAYE) Not applicable from 2010	Lump sum accruing prior to 1 March 2009 from a Provident fund lump sum in respect of withdrawal (e.g. resignation, transfer, surplus apportionment, etc.). Note: <ul style="list-style-type: none"> Code 3954 MUST only be used for foreign service income. The value of this code must be included in the value of code 3920 or 3921 (where applicable) with effect from the 2010 year of assessment.
3905 (3955)	Provident (PAYE) Not applicable from 2009	Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death. Note: <ul style="list-style-type: none"> Code 3955 MUST only be used for foreign service income. The value of this code must be included in the value of code 3915 with effect from the 2009 year of assessment.
3906 (3956)	Special Remuneration (PAYE)	Special remuneration paid to proto-team members. Note: Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	Other lump sum payments. (E.g. backdated salaries extending over previous tax years not approved funds). Examples include: <ul style="list-style-type: none"> Backdated salary/wage/pension extending over previous year of assessments Lump sum payments paid by an unapproved fund Gratuity paid to an employee due to normal termination of service (e.g. resignation). Note: Code 3957 MUST only be used for foreign service income.

Code	Description	Explanation
3908	Surplus apportionments (Excl)	Surplus apportionments on or after 1 January 2006 and paid in terms of section 15B of the Pension Funds Act of 1956.
3909	Unclaimed benefits (PAYE)	Unclaimed benefits prior to 1 March 2009 and paid by a fund in terms of the provisions of General Note 35.
3915	Retirement lump sum benefits (PAYE)	Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death. Note: With effect from 2009 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915).
3920	Lump sum withdrawal benefits (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/ Pension preservation/Retirement annuity/Provident/provident preservation fund in respect of withdrawal (e.g. resignation, transfer, divorce, maintenance, housing loan payments, etc.). Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).
3921	Living annuity and section 15C surplus apportionments (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension/Pension preservation/Retirement annuity/Provident/provident preservation fund in respect of withdrawal due to: <ul style="list-style-type: none"> surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956; withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette. Note: With effect from 2010 year of assessment, amounts previously included under codes 3902/3952 and 3904/3954 (where applicable) must be included in this code (3920).
3922	Compensation iro death during employment (Excl / PAYE)	Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment. Note: Valid from the 2012 year of assessment.

7.5 Gross remuneration codes

Code	Description
3696	Gross non-taxable income (amounts under codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3908, 3922 (Excl)).
3697	Gross retirement funding employment income.
3698	Gross non-retirement funding employment income.

7.6 Deduction codes

Code	Description
4001	Current pension fund contributions.
4002	Arrear pension fund contributions.
4003	Current and arrear provident fund contributions.
4004 Not applicable from 2010	Employee's arrear provident fund contributions Note: Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.
4005	Medical aid contributions.
4006	Current retirement annuity fund contributions.
4007	Arrear (re-instated) retirement annuity fund contributions.
4018	Premiums paid for loss of income policies.
4024	Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child.
4025 Not applicable from 2010	Medical contribution paid by employee allowed as a deduction for employees' tax purposes Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4026	Arrear pension fund contributions – Non-statutory forces (NSF).
4030	Donations deducted from the employee's remuneration and paid by the employer to the Organisation.
4472 Not applicable from 2010	Employer's pension fund contributions Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4473 Not applicable from 2010	Employer's provident fund contributions Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4474	Employer's medical aid contributions in respect of employees not included in code 4493. From 1 March 2012 the contributions paid by the employer on behalf of an employee 65 and older and who has not retired, should also be reflected under this code.
4485 Not applicable from 2010	Medical services costs deemed to be paid by the employee in respect of other relatives Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4486 Not applicable from 2010	Capped amount determined by the employer in terms of Section 18(2)(c)(i) Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.
4487 Not applicable from 2010	No value benefits in respect of medical services provided or incurred by the employer Note: This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.

Code	Description
4493	<p data-bbox="544 181 1458 248">Employer's medical aid contributions in respect of an employee who qualifies for the "no value" provisions in the 7th Schedule.</p> <p data-bbox="544 282 1458 349">This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —</p> <ul data-bbox="544 383 1458 750" style="list-style-type: none"> <li data-bbox="544 383 1458 483">• a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer); <li data-bbox="544 483 1458 584">• the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health or other infirmity); <li data-bbox="544 584 1458 685">• the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or <li data-bbox="544 685 1458 750">• an employee who is 65 years or older(not applicable from 2013).
4497	Total Deductions/Contributions

7.7 Employees' tax deduction and reason codes

Code	Description
4101	SITE (Standard Income Tax on Employees)
4102	PAYE (Pay-As-You-Earn)
4115	Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 and 3922 (PAYE)]
4141	UIF contribution (employer and employee contributions)
4142	SDL contribution
4149	Total Tax (4101 + 4102 + 4115), SDL (4141) and UIF(4142). This total does not include the value of 4116 Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4116	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4150	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
	04 or 4 = Non taxable earnings (including nil directives)
	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

The abbreviations used within the description of the relevant codes mean:

- PAYE: Income is subject to the deduction of Employees' Tax and will also be taxed when the income tax assessment for the employee is processed.
- IT: Income is not subject to the deduction of Employees' Tax but will also be taxed when the income tax assessment for the employee is processed.
- Excl: Income is not subject to the deduction of Employees' Tax and will also not be taxed when the Income Tax assessment for the employee is processed.

8. APPENDIX A - CODES FOR THE COUNTRY THAT ISSUED THE PASSPORT

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
AFG	Afghanistan	GRC	Greece	PNG	Papua New Guinea
ALA	Åland Islands	GRL	Greenland	PRY	Paraguay
ALB	Albania	GRD	Grenada	PER	Peru
DZA	Algeria	GLP	Guadeloupe	PHL	Philippines
ASM	American Samoa	GUM	Guam	PCN	Pitcairn
AND	Andorra	GTM	Guatemala	POL	Poland
AGO	Angola	GGY	Guernsey	PRT	Portugal
AIA	Anguilla	GIN	Guinea	PRI	Puerto Rico
ATA	Antarctica	GNB	Guinea-Bissau	QAT	Qatar
ATG	Antigua and Barbuda	GUY	Guyana	KOR	Republic of Korea
ARG	Argentina	HTI	Haiti	REU	Réunion
ARM	Armenia	HMD	Heard and McDonald Islands	ROU	Romania
ABW	Aruba	VAT	Holy See (Vatican City State)	RUS	Russian Federation
AUS	Australia	HND	Honduras	RWA	Rwanda
AUT	Austria	HKG	Hong Kong Special Administrative Region of China	SHN	Saint Helena
AZE	Azerbaijan	HUN	Hungary	KNA	Saint Kitts and Nevis
BHS	Bahamas	ISL	Iceland	LCA	Saint Lucia
BHR	Bahrain	IND	India	SPM	Saint Pierre and Miquelon
BGD	Bangladesh	IDN	Indonesia	VCT	Saint Vincent and the Grenadines
BRB	Barbados	IRN	Iran, Islamic Republic of	WSM	Samoa
BLR	Belarus	IRQ	Iraq	SMR	San Marino
BEL	Belgium	IRL	Ireland	STP	Sao Tome and Principe
BLZ	Belize	IMN	Isle of Man	SAU	Saudi Arabia
BEN	Benin	ISR	Israel	SEN	Senegal
BMU	Bermuda	ITA	Italy	SRB	Serbia
BTN	Bhutan	JAM	Jamaica	SYC	Seychelles

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
BOL	Bolivia	JPN	Japan	SLE	Sierra Leone
BIH	Bosnia and Herzegovina	JEY	Jersey	SGP	Singapore
BWA	Botswana	JOR	Jordan	SVK	Slovakia
BVT	Bouvet Island	KAZ	Kazakhstan	SVN	Slovenia
BRA	Brazil	KEN	Kenya	SLB	Solomon Islands
IOT	British Indian Ocean Territory	KIR	Kiribati	SOM	Somalia
BRN	Brunei Darussalam	KWT	Kuwait	ZAF	South Africa
BGR	Bulgaria	KGZ	Kyrgyzstan	SGS	South Georgia and South Sandwich Is.
BFA	Burkina Faso	LAO	Lao People's Democratic Republic	ESP	Spain
BDI	Burundi	LVA	Latvia	LKA	Sri Lanka
KHM	Cambodia	LBN	Lebanon	SDN	Sudan
CMR	Cameroon	LSO	Lesotho	SUR	Suriname
CAN	Canada	LBR	Liberia	SJM	Svalbard and Jan Mayen Islands
CPV	Cape Verde	LBY	Libyan Arab Jamahiriya	SWZ	Swaziland
CYM	Cayman Islands	LIE	Liechtenstein	SWE	Sweden
CAF	Central African Republic	LTU	Lithuania	CHE	Switzerland
TCD	Chad	LUX	Luxembourg	SYR	Syrian Arab Republic
CHL	Chile	MAC	Macao Special Administrative Region of China	TWN	Taiwan, Province of China
CHN	China	MDG	Madagascar	TJK	Tajikistan
CXR	Christmas Island	MWI	Malawi	THA	Thailand
CCK	Cocos (Keeling) Island	MYS	Malaysia	MKD	The former Yugoslav Republic of Macedonia
COL	Colombia	MDV	Maldives	TLS	Timor-Leste
COM	Comoros	MLI	Mali	TGO	Togo
COG	Congo	MLT	Malta	TKL	Tokelau
COK	Cook Islands	MHL	Marshall Islands	TON	Tonga

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
CRI	Costa Rica	MTQ	Martinique	TTO	Trinidad and Tobago
CIV	Côte d'Ivoire	MRT	Mauritania	TUN	Tunisia
HRV	Croatia	MUS	Mauritius	TUR	Turkey
CUB	Cuba	MYT	Mayotte	TKM	Turkmenistan
CYP	Cyprus	MEX	Mexico	TCA	Turks and Caicos Islands
CZE	Czech Republic	FSM	Micronesia, Federated States of	TUV	Tuvalu
PRK	Democratic People's Republic of Korea	MDA	Moldova	UGA	Uganda
COD	Democratic Republic of the Congo	MCO	Monaco	UKR	Ukraine
DNK	Denmark	MNG	Mongolia	ARE	United Arab Emirates
DJI	Djibouti	MNE	Montenegro	GBR	United Kingdom of Great Britain (Citizen)
DMA	Dominica	MSR	Montserrat	GBD	United Kingdom of Great Britain (Dependent Territories Citizen)
DOM	Dominican Republic	MAR	Morocco	GBN	United Kingdom of Great Britain (National Overseas)
ECU	Ecuador	MOZ	Mozambique	GBO	United Kingdom of Great Britain (Overseas citizen)
EGY	Egypt	MMR	Myanmar	GBP	United Kingdom of Great Britain (Protected person)
SLV	El Salvador	NAM	Namibia	GBS	United Kingdom of Great Britain (Subject)
GNQ	Equatorial Guinea	NRU	Nauru	TZA	United Republic of Tanzania

Code	Country of Issue	Code	Country of Issue	Code	Country of Issue
ERI	Eritrea	NPL	Nepal	USA	United States of America
EST	Estonia	NLD	Netherlands	URY	Uruguay
ETH	Ethiopia	ANT	Netherlands Antilles	UMI	US Minor Outlying Islands
FLK	Falkland Islands (Malvinas)	NTZ	Neutral Zone	UZB	Uzbekistan
FRO	Faroe Islands	NCL	New Caledonia	VUT	Vanuatu
FJI	Fiji	NZL	New Zealand	VAT	Vatican City State (Holy See)
FIN	Finland	NIC	Nicaragua	VEN	Venezuela
FRA	France	NER	Niger	VNM	Viet Nam
FXX	France, Metropolitan	NGA	Nigeria	VGB	Virgin Islands (British)
GUF	French Guiana	NIU	Niue	VIR	Virgin Islands (United States)
PYF	French Polynesia	NFK	Norfolk Island	WLF	Wallis and Futuna Islands
ATF	French Southern Territories - TF	MNP	Northern Mariana Islands	ESH	Western Sahara
GAB	Gabon	NOR	Norway	YEM	Yemen
GMB	Gambia	PSE	Occupied Palestinian Territory	ZMB	Zambia
GEO	Georgia	OMN	Oman	ZWE	Zimbabwe
DEU	Germany	PAK	Pakistan	ZNC	Any country not on this list
GHA	Ghana	PLW	Palau		
GIB	Gibraltar	PAN	Panama		

9. APPENDIX B: NUMBER VALIDATIONS

9.1 Modulus 10 check on Income Tax Number

This validation is performed where the IT number is completed or where the PAYE reference number starts with 0, 1, 2, 3 or 9.

The last character is a check digit, calculated by applying the following algorithm:

Digit	Formula
Digit 1	Multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g. $18 = 1 + 8 = 9$)

Digit 10: Check digit

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 - (\text{Total MOD } 10)$

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example:

Tax Reference Number = 0001339050

Digit	Formula	Result
Digit 1	0×2	0
Digit 2	0	+ 0
Digit 3	0×2	+ 0
Digit 4	1	+ 1
Digit 5	3×2	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18$ ($1 + 8 = 9$)	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10$ ($1 + 0 = 1$)	+ 1
Total		20

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.

9.2 Modulus 10 check on PAYE/SDL/UIF Reference Number

For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

Digit	PAYE/SDL/UIF	Formula
Digit 1	Replace with 4	Multiply by 2 (Add result to total)* See below
Digit 2		Add to total
Digit 3		Multiply by 2 (Add result to total)* See below
Digit 4		Add to total
Digit 5		Multiply by 2 (Add result to total)* See below
Digit 6		Add to total
Digit 7		Multiply by 2 (Add result to total)* See below
Digit 8		Add to total
Digit 9		Multiply by 2 (Add result to total)* See below

Example:

PAYE/SDL/UIF reference Number = 7230767891/L230767891/U230767891

Digit	Formula	Result
Digit 1	Replace with 4: 4×2	+ 8
Digit 2	2	+ 2
Digit 3	3×2	+ 6
Digit 4	0	+ 0
Digit 5	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 6	6	+ 6
Digit 7	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 8	8	+ 8
Digit 9	$9 \times 2 = 18$ ($1 + 8 = 9$)	+ 9
Total		49

Last Digit of Total is greater than 0 and therefore it must be subtracted from ten ($10 - 9 = 1$) so the check digit equals 1 and the number is therefore valid.

9.3 Modulus 13 check on ID Number

Only valid ID numbers are allowed and a modulus 13 check must be performed on all ID numbers.

Format:

{YYMMDD}{G}{SSS}{C}{A}{Z}

YYMMDD : Date of birth.

G : Gender. 0-4 Female; 5-9 Male.

SSS : Sequence No. for DOB/G combination.

C : Citizenship. 0 SA; 1 Other.

A : Usually 8, or 9 [can be other values]

Z : Control digit

Formula to calculate the check digit for a 13 digit identity number:

According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid. In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009 087 as an example:

- a. Add all the digits in the odd positions (excluding last digit).
 $8 + 0 + 0 + 5 + 0 + 0 = 13$[1]
- b. Move the even positions into a field and multiply the number by 2.
 $011098 \times 2 = 22196$
- c. Add the digits of the result in b).
 $2 + 2 + 1 + 9 + 6 = 20$[2]
- d. Add the answer in [2] to the answer in [1].
 $13 + 20 = 33$
- e. Subtract the second digit (i.e. 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid.