

# EXTERNAL GUIDE

## GUIDE FOR CODES APPLICABLE TO EMPLOYEES TAX CERTIFICATES 2023

## REVISION HISTORY TABLE

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11-09-2020	8	2020 / 2021 PAYE BRS for Employer Reconciliation
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## **1 PURPOSE**

- This guide in its design, development, implementation and review phases is guided and underpinned by the SARS strategic objectives, the SARS Intent and the SARS values, code of conduct and the applicable legislation. Should any aspect of this guide conflict with the applicable legislation the applicable legislation will take precedence.
- The purpose of this guide is to explain the relevant source codes used by the employer when issuing an Employees' Income Tax certificate to an employee.

## **2 SCOPE**

- This guide explains each code relevant to remuneration, deductions, Employees' Tax and employer contributions/payments (fringe benefits).
- Validation rules relating to a specific source code are explained as well as the year of assessment in which such code is valid.
- The employer demographic information no longer forms part of the certificate as the "Certificate Number" now contains the Pay-As-You-Earn (PAYE) reference number of the employer, which links the employer demographic information to the employee.
- For more information visit the SARS website [www.sars.gov.za](http://www.sars.gov.za) > Types of Tax > PAYE.

## **3 BACKGROUND**

### **3.1 OBLIGATIONS OF AN EMPLOYER RELATING TO EMPLOYEE INCOME TAX CERTIFICATES**

- The 4<sup>th</sup> Schedule to the Income Tax Act place, amongst other things, the following obligations on an employer:
  - To furnish employees to whom remuneration is paid or has become payable with Employees' Income Tax certificates (IRP5/IT3(a) certificate) within the prescribed period; and
  - To submit all reconciliation documents to SARS within the prescribed period.

## **4 SOURCE CODES FROM 2022 YEAR OF ASSESSMENT**

- These codes are applicable for all tax certificates issued for years of assessment from 2023.
- The value of the specific remuneration amount paid to an employee must be reported on an Employees' Income Tax certificate under the relevant code to which that specific type of remuneration relates.

### **4.1 RULES FOR THE CONSOLIDATION OF SOURCE CODES FROM 2023 YEAR OF ASSESSMENT**

- The codes reflected under the 'Main Code' heading are now the only valid codes that may be used. The codes reflected under the 'Sub-Code Rationalisation' heading are the codes that may no longer be used. The table below reflects how these codes are absorbed into the remaining codes.

Type of Income	Main Code	Sub-Code Rationalisation	
Income	3601/3651	Codes *3603/3653 and *3610/3660 must be incorporated into 3601/3651. * Only in respect of 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		
	3607/3657	Main code for years prior to 2010 year of assessment and from 2020 years of assessment. Incorporate codes into 3601/3651 in respect 2010 to 2019 years of assessment.	
	3608/3658		
	3610/3660	Main code from the 2013 year of assessment. Incorporate codes into 3601/3651 in respect 2010 to 2012 years of assessment.	
	3611/3661		
	3613/3663		
	3614/3664		
	3615/3665	Applicable from 2003 to 2018 years of assessment.	
	3616/3666		
	3617/3667		
		3618/3668	Applicable from the 2021 year of assessment
		3619/3669	Main code from the 2017 year of assessment
		3620/3670	Main code from the 2018 year of assessment
3621		Main code from the 2018 year of assessment	
3622/3672		Applicable from the 2023 year of assessment	
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		
	3719/3769	Applicable from the 2018 year of assessment	
	3720/3770	Applicable from the 2018 year of assessment	
	3721/3771	Applicable from the 2018 year of assessment	
	3722/3772	Applicable from the 2019 year of assessment	
3723/3773	Applicable from the 2018 year of assessment		
3724	Applicable for the 2021 year of assessment		
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	Only applicable from the 2013 year of assessment	
	3806/3856	Only applicable from the 2013 year of assessment	
	3808/3858	Only applicable from the 2013 year of assessment	
	3809/3859	Only applicable from the 2013 year of assessment	
	3810/3860		
	3813/3863		

Type of Income	Main Code	Sub-Code Rationalisation
	3815/3865	Only applicable from the 2013 year of assessment
	3816/3866	Only applicable from the 2014 year of assessment
	3817/3867	Only applicable from the 2017 year of assessment
	3820/3870	Only applicable from the 2014 year of assessment
	3821/3871	Only applicable from the 2014 year of assessment
	3822/3872	Only applicable from the 2015 year of assessment
	3825/3875	Only applicable from the 2017 year of assessment
	3828/3878	Only applicable from the 2017 year of assessment
	3929/3879	Only applicable from the 2019 year of assessment
	3830/3880	Only applicable from the 2019 year of assessment
	3831/3881	Only applicable from the 2019 year of assessment
	3832/3882	Only applicable from the 2019 year of assessment
	3833/3883	Only applicable from the 2020 year of assessment
	3834/3884	Only applicable from the 2020 year of assessment
	3835/3885	Only applicable from the 2023 year of assessment
Lump sum	3901/3951	
	3906/3956	
	3907/3957	
	3908	Only applicable from the 2006 year of assessment
	3909	Only applicable from the 2007 year of assessment
	3915	Only applicable from the 2008 year of assessment
	3920	
	3921	
	3922	
	3923	Only applicable from the 2018 year of assessment
	3924	Only applicable from 2019 year of assessment
Gross Remuneration Codes	3696	
	3697	
	3698	
	3699	
Deductions	4001	
	4002	
	4003	Incorporate code 4004 into 4003.
	4005	
	4006	
	4007	Not applicable from the 2017 year of assessment
	4018	Valid from the 2006 year of assessment to the 2015 year of assessment
	4024	Applicable from the 2007 year of assessment
	4026	Applicable to non-statutory forces (government). Applicable from the 2007 year of assessment and not applicable from 2017 year of assessment.
	4030	Applicable from the 2010 year of assessment
	4055	Applicable for the 2021 year of assessment
	4472	Applicable from 2006 to 2009 years of assessment and from 2017 year of assessment.
	4473	Applicable from the 1999 to 2009 years of assessment and from 2017 year of assessment

Type of Income	Main Code	Sub-Code Rationalisation
	4474	
	4475	Applicable from 2008 to 2009 years of assessment and from 2017 year of assessment
	4493	
	4497	
	4582	Applicable from the 2017 year of assessment
	4583	Applicable from the 2017 year of assessment
	4584	Applicable from the 2020 year of assessment
	4585	Applicable from the 2017 year of assessment
	4586	Applicable from the 2017 year of assessment
	4587	Applicable from the 2021 year of assessment
Employees' Tax Deduction and Reason Codes	4101	
	4102	
	4115	
	4116	Applicable from 2013 year of assessment
	4118	Only applicable from the 2014 year of assessment
	4120	Applicable from 2017 year of assessment
	4141	
	4142	
	4149	
	4150	

## 4.2 NORMAL INCOME CODES

Code	Description	Explanation
3601 (3651)	Income (Subject to PAYE)	<ul style="list-style-type: none"> <li>• An amount which is paid or payable to an employee for services rendered, excluding any Long Service Cash Award, required to be declared under code 3622/3672.</li> <li>• Examples include: <ul style="list-style-type: none"> <li>▫ Salary/wages;</li> <li>▫ Backdated salary/wages/pension (Accrued in current year of assessment);</li> <li>▫ Remuneration paid to migrant/seasonal workers/full time scholars etc</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ For Years of Assessment 2003 to 2018, such income as paid to a director must be reflected under code 3615;</li> <li>▫ Use code 3651 ONLY for foreign services income.</li> <li>▫ Applicable from 2010 to 2019 years of assessment for amounts previously included under codes 3607/3657</li> <li>▫ Amounts previously declared under codes 3603/3653 and 3610/3660 must be included under this code (3601/3651) in respect of 2010 to 2012 years of assessment.</li> </ul>
3602 (3652)	Income (Non-taxable)	<ul style="list-style-type: none"> <li>• Any non-taxable income excluding Foreign Service remuneration for RSA residents that are exempt i.e. section 10(1)(o)(ii), non-taxable allowances and fringe benefits. Code accommodates all payments of a capital nature</li> <li>• Examples include: <ul style="list-style-type: none"> <li>▫ Non-taxable pension paid on a regular basis (e.g. war pension, etc.) excluding pension for Foreign Service income.</li> <li>▫ Non-taxable income of a capital nature</li> </ul> </li> </ul>

Code	Description	Explanation
		<ul style="list-style-type: none"> <li>▫ Non-taxable portion of an arbitration award, where applicable.</li> <li>▫ Non-taxable portion of a compulsory annuity purchased from a retirement fund (e.g. due to non-residency and the relevant DTA).</li> <li>▫ Non-taxable (capital element) of a section 10A voluntary purchased annuity.</li> <li>▫ Non-taxable amounts paid on a regular basis (excluding lump sums) from a loss of income policy with effect from 1 March 2015 (2016 year of assessment).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3652 ONLY for foreign services income; <ul style="list-style-type: none"> <li>○ Excluding Foreign Service remuneration for residents who may qualify for exemption i.e. section 10(1)(o)(ii) – use code 3651.</li> <li>○ Including pension / annuities paid from an RSA fund, received from a foreign fund i.e. services rendered outside RSA.</li> </ul> </li> <li>▫ 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).</li> </ul>
3603 (3653)	Pension (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Any compulsory pension or qualifying purchased annuity paid on a regular basis (from a pension or pension preservation fund) as well as backdated pension or compulsory purchased annuity payment (from a pension or pension preservation fund) (for current tax year).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Amounts paid on a regular basis i.e. a Loss of Income Policy up to 28 February 2015 (up to the 2015 year of assessment).</li> <li>▫ Use code 3653 ONLY for foreign services income taxable in RSA.</li> <li>▫ The value of this code must be included in the value of code 3601/3651 for the 2010, 2011 and 2012 years of assessment.</li> <li>▫ This includes taxable disability benefits;</li> <li>▫ This code is valid from 1999 – 2009 year of assessment and from the 2013 year of assessment.</li> </ul>
3604 (3654)	Pension (Non-taxable)	<ul style="list-style-type: none"> <li>• Any pension paid on regular basis that is not taxable e.g. War pensions etc.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3654 ONLY for foreign services income;</li> <li>▫ The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> <li>▫ Not applicable from 2010 Year of Assessment</li> </ul>
3605 (3655)	Annual payment (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Amount paid or payable to employee, which is defined as an annual payment, excluding any Long Service Cash Award, required to be declared under code 3622/3672.</li> <li>• Examples include: <ul style="list-style-type: none"> <li>▫ Annual bonus;</li> <li>▫ Incentive bonus;</li> <li>▫ Leave pay (on resignation/encashment of leave credits);</li> <li>▫ Merit awards;</li> <li>▫ Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3655 ONLY for foreign services income.</li> <li>▫ Applicable from 2003 to 2018 years of assessment.</li> </ul>
3606 (3656)	Commission (Subject to PAYE)	<ul style="list-style-type: none"> <li>• An amount paid or payable to an employee defined as an annual payment.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3656 ONLY for foreign services income.</li> </ul>



Code	Description	Explanation
3607 (3657)	Overtime (Subject to PAYE)	<ul style="list-style-type: none"> <li>An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3657 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2019 year of assessment.</li> <li>This code is applicable prior to 2010 year of assessment and from 2020 year of assessment.</li> </ul>
3608 (3658)	Arbitration award (Subject to PAYE)	<ul style="list-style-type: none"> <li>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.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3658 ONLY for foreign services income.</li> </ul>
3609 (3659)	Arbitration award (Non-taxable)	<ul style="list-style-type: none"> <li>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.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3659 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3610 (3660)	Annuity from a RAF (Subject to PAYE)	<ul style="list-style-type: none"> <li>An annuity paid on a regular basis by a retirement annuity fund and/or a compulsory purchased annuity purchased from a long-term insurer and paid on a regular basis.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3660 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3601/3651 with effect from the 2010 to 2012 years of assessment.</li> <li>Valid for 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</li> </ul>
3611 (3661)	Purchased annuity (Subject to PAYE)	<ul style="list-style-type: none"> <li>The taxable portion of a purchased annuity paid by a long-term insurer (not from a retirement fund).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3661 ONLY for foreign services income.</li> </ul>
3612 (3662)	Purchased annuity (Non-taxable)	<ul style="list-style-type: none"> <li>The non-taxable portion (capital interest) received on an annuity purchased from an Annuity Fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3662 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3602/3652 with effect from the 2010 year of assessment.</li> </ul>
3613 (3663)	Restraint of trade (Subject to PAYE)	<ul style="list-style-type: none"> <li>Restraint of trade amount paid by virtue of employment or the holding of any office to an employee who is a natural person [par (cB) of 'gross income'].</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Restraint of trade amounts paid to a labour broker must NOT be included under this code.</li> <li>Use code 3663 ONLY for Foreign Service income.</li> </ul>

Code	Description	Explanation
3614 (3664)	Other retirement lump sums (Subject to PAYE)	<ul style="list-style-type: none"> <li>A retirement lump sum paid by a fund [par (eA) of 'gross income']</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3664 <b>ONLY</b> for foreign services income.</li> </ul>
3615 (3665)	Director's remuneration (Subject to PAYE)	<ul style="list-style-type: none"> <li>Such income as would normally be reported under code 3601/3651 as paid to a director of a private company/member of a close corporation.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3615/3665 <b>ONLY</b> if Nature of Person is C.</li> <li>Use code 3665 <b>ONLY</b> for foreign services income.</li> <li>This code is applicable from 2003 to 2018 years of assessment.</li> <li>Effective from 2019 year of assessment, report such income under code 3601/3651.</li> </ul>
3616 (3666)	Independent contractors (Subject to PAYE)	<ul style="list-style-type: none"> <li>Remuneration paid to an independent contractor.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3666 <b>ONLY</b> for foreign services income.</li> </ul>
3617 (3667)	Labour Brokers (PAYE)	<ul style="list-style-type: none"> <li>Remuneration, including a Restraint of trade amount [par (cA) of 'gross income'], paid to a labour broker without an exemption certificate (IRP30).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3667 <b>ONLY</b> for foreign services income</li> </ul>
3618 (3668)	Annuity from Provident / Provident Preservation Fund (PAYE)	<ul style="list-style-type: none"> <li>Any qualifying annuity paid on a regular basis from a provident or provident preservation fund as well as backdated provident or qualifying annuity (from a provident or provident preservation fund) (for current tax year).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3668 <b>ONLY</b> for foreign service income.</li> <li>This code is applicable from the 2021 year of assessment</li> </ul>
3619 (3669)	Labour Brokers (IT)	<ul style="list-style-type: none"> <li>Any amount, including a Restraint of trade amount, paid to a labour broker who is in possession of an exemption certificate (IRP 30).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3669 <b>ONLY</b> for foreign service income</li> <li>This code is applicable from the 2017 year of assessment.</li> </ul>
3620 (3670)	Directors Fees – RSA Resident NED (IT)	<ul style="list-style-type: none"> <li>Directors' fees received by a RSA Non-Executive Director with a voluntary PAYE withholding (not 'remuneration').</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3670 <b>ONLY</b> for foreign service income</li> <li>Only applicable from 2018 year of assessment.</li> </ul>
3621	Directors Fees – Non- Resident NED (PAYE)	<ul style="list-style-type: none"> <li>Directors' remuneration received from a RSA source by a Non-Resident Non-Executive Director.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Only applicable from 2018 year of assessment.</li> </ul>
3622 (3672)	Long Service Cash Award	<ul style="list-style-type: none"> <li>A Long Service Award is given to an employee that complies with the initial 15 years and any subsequent 10 years unbroken period of service requirement – par (vii) of the proviso under par (c) of "gross income" in section 1 of the Income Tax Act.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>The full value (before excluding any amount) of a Long Service Cash</li> </ul>

Code	Description	Explanation
		<p>Award that qualify for the R5,000 exclusion, must be declared under this code 3622/3672. The amount is not subject to PAYE if the full value (code 3622 plus code 3835) is less than or equal to R5,000.</p> <ul style="list-style-type: none"> <li>▫ Long Service means an initial unbroken period of service of not less than 15 years and any subsequent unbroken period of service of not less than 10 years (par 5(4) of the Seventh Schedule to the Income Tax Act).</li> <li>▫ A long Service Cash Award, together with the value of the following taxable benefits given as a Long Service Award will qualify for a reduction not more than R5,000: <ul style="list-style-type: none"> <li>○ Acquisition of an Asset at less than the actual value par 5(2)(b) of the Seventh Schedule</li> <li>○ Right of use of an Asset (other than Residential accommodation and any motor vehicle) par 6(4)(d) of the Seventh Schedule</li> <li>○ Free or Cheap Services (par 10 (2)(e) of the Seventh Schedule</li> <li>○ Code 3672 MUST always be used for a Long Service Cash Award while on Foreign Service on date of accrual.</li> <li>○ Valid from 2023 year of assessment.</li> </ul> </li> </ul>

### 4.3 ALLOWANCE CODES

Code	Description	Explanation
3701 (3751)	Travel allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>• An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol-, and garage- and maintenance cards.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3751 ONLY for foreign services income.</li> <li>▫ 100% of the value paid to the employee must be specified.</li> </ul>
3702 (3752)	Reimbursive travel allowance (IT)	<p>This code is only applicable where –</p> <ul style="list-style-type: none"> <li>• <b>The reimbursement rate used by the employer exceeds the prescribed rate</b> (paragraph 4 of the Fixing of Rate per Kilometre i.e. Motor Vehicle Regulation) and / or</li> <li>• The employee receives any other form of compensation for travel and only in respect of that portion of the reimbursement that DOES NOT EXCEED the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.</li> </ul> <p>EXAMPLE-</p> <ul style="list-style-type: none"> <li>• If the prescribed rate is R3.61/km and the employer reimbursed employee at R4.00/km for 12540 business km's travelled during 2019 year of assessment, the reimbursive travel allowance must be reflected as follows –</li> <li>• 3702 = R45 269 (R3.61 x 12540km's)</li> <li>• 3722 = R4 891 ((R4.00 – R3.61) x 12540)</li> </ul> <p><b>Note 1:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3752 ONLY for foreign services income;</li> <li>▫ The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km.</li> <li>▫ The prescribed maximum business kilometres for the 2018 year of assessment is 12000 km.</li> <li>▫ No business kilometres limit is applicable from 2019 year of assessment.</li> </ul>

Code	Description	Explanation
3703 (3753)	Reimbursive travel allowance (Non-taxable)	<p>This code is applicable where -</p> <ul style="list-style-type: none"> <li>• <b>The reimbursement rate used by the employer does not exceed the prescribed rate</b> (paragraph 4 of the Fixing of Rate per Kilometre i.e. Motor Vehicle Regulation) and / or</li> <li>• The employee does not receive any other form of compensation for travel and in respect of the full value of the reimbursement.</li> </ul> <p><b>Note 2:</b></p> <p>EXAMPLE-</p> <ul style="list-style-type: none"> <li>• If the prescribed rate is R3.61 /km and the employer reimbursed employee at R3.50km for 12540 business km's travelled during the 2019 year of assessment, and no other compensation for travel was paid, the total reimbursive travel allowance of R43 890 (R3.50 x 12540 km's) must be reflected under 3703.</li> </ul> <p><b>Note 3:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3753 ONLY for Foreign Service income.</li> <li>▫ The prescribed maximum business kilometres for years of assessment prior to 2018 are 8000 km.</li> <li>▫ The prescribed maximum business kilometres for 2018 years of assessment is 12000 km.</li> <li>▫ No business kilometre limit is applicable from 2019 year of assessment.</li> <li>▫ From 2014 to 2018 year of assessment, code 3703 may not be reflected on the IRP5/ IT3(a) certificate together code 3701 and/or 3702/3722 and the value of code 3703 must be included in the value of code 3702</li> <li>▫ From 2019 year of assessment, code 3703 may not be reflected on the IRP5/ IT3(a) certificate together code 3701 and/or 3702/3722.</li> </ul>
3704 (3754)	Subsistence allowance – local travel (IT)	<ul style="list-style-type: none"> <li>• An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which exceeds the deemed amounts.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3754 ONLY for foreign services income.</li> </ul>
3705 (3755)	Subsistence allowance (Non-taxable)	<ul style="list-style-type: none"> <li>• An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceeds the deemed amounts.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3755 ONLY for foreign services income;</li> <li>▫ The value of this code must be included in the value of code 3714/3764 with effect from the <b>2010</b> year of assessment.</li> </ul>
3706 (3756)	Entertainment allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>• This allowance is not valid with effect from 1 March 2002 and may not be reflected on an Employees' Income Tax certificate.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3756 ONLY for foreign services income;</li> <li>▫ The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3707 (3757)	Share options exercised (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees'.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3757 ONLY for foreign services income.</li> </ul>

Code	Description	Explanation
3708 (3758)	Public office allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>An allowance granted to a holder of a public office to enable him/she to defray expenditure incurred in connection with such office.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3758 ONLY for foreign services income.</li> </ul>
3709 (3759)	Uniform allowance (Non-taxable)	<ul style="list-style-type: none"> <li>An allowance for a special uniform, which is clearly distinguishable from ordinary clothes.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3759 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3714/3764 with effect from the 2010 year of assessment.</li> </ul>
3710 (3760)	Tool allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>An allowance for the acquisition of tools for business use.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3760 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3711 (3761)	Computer allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>An allowance for the acquisition or use of a computer.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3761 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>
3712 (3762)	Telephone/cell phone allowance (Subject to PAYE)	<ul style="list-style-type: none"> <li>An allowance for expenses incurred in the use of a telephone/cell phone for business purposes.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3762 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3713/3763 with effect from the 2010 year of assessment.</li> </ul>

Code	Description	Explanation
3713 (3763)	Other allowances (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Examples include: <ul style="list-style-type: none"> <li>▫ Any subsistence allowances/advances paid to an employee during any month which is deemed to be remuneration by the end of the next month due to the employee not spending the night away from his/her residence or has not refunded the allowance/advance to the employer</li> <li>▫ If an employer allows an employee to incur expenditure on meals when obliged to spend a part of a day away from his/her usual place of work/employment by reason of the employee's employment, and reimburses the employee upon the submission of proof of expenditure, such reimbursement up to the amount announced by the notice in the Gazette (R139 per day for the 2022 year of assessment), is not taxable and must therefore not be declared on the IRP5/IT3(a). However, where the reimbursement exceeds the lower of the amount announced or the amount for which proof of expenditure was submitted by the employee, the excess is fully taxable.</li> <li>▫ Entertainment allowance</li> <li>▫ Tool allowance</li> <li>▫ Computer allowance</li> <li>▫ Telephone allowance</li> <li>▫ Cell phone allowance</li> <li>▫ Housing allowance</li> <li>▫ Taxable Uniform allowance</li> <li>▫ Taxable Relocation allowance, etc.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3763 ONLY for foreign services income;</li> <li>▫ 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).</li> </ul>
3714 (3764)	Other allowances (Non-taxable)	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Examples include: <ul style="list-style-type: none"> <li>▫ Non-taxable Relocation allowance;</li> <li>▫ Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits;</li> <li>▫ Non-taxable allowance for a uniform which is clearly distinguishable from ordinary clothing.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3764 ONLY for foreign services income;</li> <li>▫ 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).</li> </ul>
3715 (3765)	Subsistence allowance – foreign travel (IT)	<ul style="list-style-type: none"> <li>• An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3765 ONLY for foreign services income.</li> </ul>

Code	Description	Explanation
3716 (3766)	Subsistence allowance – foreign travel (Non-taxable)	<ul style="list-style-type: none"> <li>An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which does not exceed the deemed amounts.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3766 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3714/3764 with effect from the <b>2010</b> year of assessment.</li> </ul>
3717 (3767)	Broad-based employee share plan (Subject to PAYE)	<ul style="list-style-type: none"> <li>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.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3767 ONLY for foreign services income.</li> </ul>
3718 (3768)	Vesting of equity instruments or return of capital iron. restricted equity instruments (PAYE)	<ul style="list-style-type: none"> <li>Any amount in respect of the vesting of any equity instrument or the return of capital in respect of restricted equity instruments (section 8C).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>A return of capital received by or accrued to an employee in respect of restricted equity instruments on or after 8 January 2016 (during the 2016 year of assessment) is liable for PAYE and should be included under this code.</li> <li>Use code 3768 ONLY for foreign services income.</li> </ul>
3719 (3769)	Dividends not exempt i.e. para (dd) of the proviso to s10(1)(k)(i) (PAYE)	<ul style="list-style-type: none"> <li>Dividends in respect of restricted equity instrument as defined in section 8C to the extent that the restricted equity instrument was acquired in circumstances contemplated in section 8C. However, the dividends in respect of any of the following equity instruments are excluded from “remuneration” under code 3719. <ul style="list-style-type: none"> <li>The restricted equity instrument is an equity share other than an equity share that would have constituted a hybrid equity instrument as defined in section 8E(1) but for the three-year period requirement contemplated in that definition</li> <li>The dividend constitutes an equity instrument as defined in section 8C.</li> <li>The restricted equity instrument constitutes an interest in a trust and, when that trust holds shares, all of those shares constitute equity shares, other than equity shares that would have constituted hybrid equity instruments as defined in section 8E(1) but for the three-year period requirement contemplated in that definition.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3769 ONLY for local dividends linked to foreign services.</li> <li>Only applicable from 2018 year of assessment</li> </ul> <ul style="list-style-type: none"> <li>These guidelines have been compiled to assist employers in understanding the fundamentals of the Employment Tax Incentive Act, No. 26 of 2013 (the ETI Act) and must be read in conjunction with the Fourth Schedule to the Income Tax Act, No. 58 of 1962 (the Income Tax Act).</li> </ul>
3720 (3770)	Dividends not exempt i.e. par (ii) of the proviso to s10(1)(k)(i) (PAYE)	<ul style="list-style-type: none"> <li>Any dividend received by or accrued to a person in respect of services rendered or to be rendered or in respect of or by virtue of employment or the holding of any office, other than a dividend received or accrued in respect of a restricted equity instrument as defined in section 8C held by that person or in respect of a share held by that person.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3770 ONLY for local dividends linked to foreign services.</li> <li>Only applicable from 2018 year of assessment.</li> </ul>

Code	Description	Explanation
3721 (3771)	Dividends not exempt i.e. par (jj) of the proviso to s 10(1)(k)(i) (PAYE)	<ul style="list-style-type: none"> <li>Any dividend in respect of a restricted equity instrument as defined in section 8C that was acquired in the circumstances contemplated in section 8C if that dividend is derived directly or indirectly from, or constitutes – <ul style="list-style-type: none"> <li>An amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company;</li> <li>An amount received or accrued in anticipation or in the course of the winding up, liquidation, deregistration or final termination of a company; or</li> <li>An equity instrument that is not a restricted equity instrument as defined in section 8C, that will, on vesting be subject to that section.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3771 ONLY for local dividends linked to foreign services.</li> <li>Only applicable from 2018 year of assessment</li> </ul>
3722 (3772)	Reimbursive travel allowance	<p>This code is only applicable where –</p> <ul style="list-style-type: none"> <li><b>The reimbursement rate used by the employer exceeds the prescribed rate</b> (paragraph 4 of the Fixing of Rate per Kilometre i.e. Motor Vehicle Regulation) and only in respect of that portion that EXCEEDS the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.</li> </ul> <p><b>Note 1:</b> From 2019 year of assessment, <b>use</b> the prescribed rate applicable to the relevant year of assessment.</p> <p>EXAMPLE:</p> <ul style="list-style-type: none"> <li>If the prescribed rate is R3.61/km and the employer reimbursed employee at R4.00/km for 12540 business km's travelled during 2019 year of assessment, the reimbursive travel allowance must be reflected as follows –</li> <li>3722 = R4 891 ((R4.00 – R3.61) x 12540)</li> <li>3702 = R45 269 (R3.61 x 12540km's)</li> </ul> <p><b>Note 2:</b></p> <ul style="list-style-type: none"> <li>Use code 3772 ONLY for Foreign Service Income.</li> <li>This code is applicable from 2019 year of assessment.</li> <li>If this code is greater than zero, then code 3702/3752 must be greater than zero.</li> </ul>
3723 (3773)	Dividends not exempt i.e. par (kk) of the proviso to s10(1)(k)(i) (PAYE)	<p>Any dividends in respect of the restricted equity instruments as defined in section 8C that was acquired in the circumstances contemplated in section 8C(1) if that dividend is derived directly or indirectly from:</p> <ul style="list-style-type: none"> <li>An amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company, or</li> <li>Any amount received or accrued in anticipation or in the course of the winding up, liquidation or final termination of a company.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3773 ONLY for local dividends linked to foreign services income.</li> <li>This code is applicable from 2018 year of assessment.</li> </ul>
3724	Amounts paid by any COVID-19 Disaster Relief Organisation (IT)	<p>Any payment / benefit received from a COVID-19 Disaster Relief Organisation (so called section 18A Relief scheme / fund) and paid to an employee.</p> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code must not be used for benefits received from UIF Temporary Employees Relief Scheme (UIF TERS).</li> <li>This code is only applicable <b>for</b> 2021 year of assessment.</li> </ul>



#### 4.4 FRINGE BENEFIT CODES

Code	Description	Explanation
3801 (3851)	General fringe benefits (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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, excluding any Long Service Award which must be declared under code 3835/3885 i.e. where the Long Service Award consists of an “Acquisition of an asset at less than the actual value” and/or the right of use of an asset (other than residential accommodation or any motor vehicle).</li> <li>• Examples include:               <ul style="list-style-type: none"> <li>▫ Employer-paid premiums for the benefit of an employee to employer-owned Income Protection Scheme.</li> <li>▫ Acquisition of an asset at less than the actual value and/or insurance policies ceded;</li> <li>▫ Right of use of an asset (other than a motor vehicle);</li> <li>▫ Meals, refreshments and meal and refreshment vouchers;</li> <li>▫ Free or cheap accommodation or holiday accommodation;</li> <li>▫ Free or cheap services;</li> <li>▫ Low interest or interest free loans and subsidies;</li> <li>▫ Uniforms that are not clearly distinguishable from ordinary clothing</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3851 ONLY for Foreign Service income.</li> <li>▫ With effect from 2010 year of assessment, amounts previously under codes 3803/3853, 3804/3854 and 3807/3857, must be included in code 3801/3851.</li> <li>▫ 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.</li> </ul>
3802 (3852)	Use of motor vehicle acquired by employer <b>NOT</b> via operating lease (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer NOT under an “operating lease”.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3852 ONLY for foreign services income.</li> <li>▫ This code excludes all motor vehicles acquired by the employer via operating lease</li> </ul>
3803 (3853)	Use of asset (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Right of use of an asset (other than a motor vehicle).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3853 ONLY for foreign services income;</li> <li>▫ The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3804 (3854)	Meals, etc. (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Meals, refreshments and meal and refreshment vouchers.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3854 ONLY for foreign services income;</li> <li>▫ The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>

Code	Description	Explanation
3805 (3855)	Accommodation (Subject to PAYE)	<ul style="list-style-type: none"> <li>Free or cheap accommodation or holiday accommodation.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3855 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment;</li> <li>This code is valid from 1999 – 2009 year of assessment and from the 2013 year of assessment; and</li> <li>From 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign services Income (the codes in brackets).</li> </ul>
3806 (3856)	Services (Subject to PAYE)	<ul style="list-style-type: none"> <li>Free or cheap services excluding any Long Service Award, which must be declared under code 3835/3885 i.e. where the Long Service Award consists of Free or cheap services.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3856 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment;</li> <li>This code is valid from 1999 – 2009 year of assessment and from the 2013 year of assessment; and</li> <li>From 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign services Income (the codes in brackets).</li> </ul>
3807 (3857)	Loans or subsidy (Subject to PAYE)	<ul style="list-style-type: none"> <li>Low interest or interest free loans and subsidy.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3857 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 year of assessment.</li> </ul>
3808 (3858)	Employee's debt – Excluding code 3828 Employer paid Retirement Annuity Fund Contributions (Subject to PAYE)	<ul style="list-style-type: none"> <li>Payment of an employee's debt or release an employee from an obligation to pay a debt.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3858 ONLY for foreign services income;</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment.</li> <li>This code is valid from 1999 – 2009 year of assessment and from the 2013 year of assessment; and</li> <li>From 2002 – 2009 year of assessment and from the 2013 year of assessment for the Foreign services Income (the codes in brackets).</li> </ul>
3809 (3859)	Taxable Bursaries or scholarships to a non-disabled person – Basic Education (Subject to PAYE)	<ul style="list-style-type: none"> <li>Taxable Bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4].</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3859 ONLY for foreign services income.</li> <li>The value of this code must be included in the value of code 3801/3851 with effect from the 2010 to 2012 years of assessment.</li> <li>Valid for the 1999 to 2009 and from the 2013 years of assessment. The foreign services income codes (codes in brackets) are valid from the 2002 to 2009 and from the 2013 years of assessment.</li> <li>The Foreign Service income code (3859) is valid from the 2002 to 2009 and from the 2013 years of assessment.</li> </ul>

Code	Description	Explanation
3810 (3860)	Medical aid contributions (Subject to PAYE)	<ul style="list-style-type: none"> <li>Medical aid contributions paid on behalf of an employee.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3860 ONLY for foreign services income.</li> <li>Use code 3810/3860 ONLY if the nature of a person (code 3020) is A, B, C, M, N or R.</li> </ul>
3813 (3863)	Medical services costs (Subject to PAYE)	<ul style="list-style-type: none"> <li>Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3863 ONLY for foreign services income.</li> </ul>
3815 (3865)	Non-taxable Bursaries or scholarships to a non-disabled person – Basic Education (Excl.)	<ul style="list-style-type: none"> <li>Non-taxable bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4) – section 10(1)(q) Exempt portion only.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3865 ONLY for foreign service income;</li> <li>Valid from the 2013 year of assessment.</li> </ul>
3816 (3866)	Use of motor vehicle acquired by employers via “Operating Lease” (Subject to PAYE)	<ul style="list-style-type: none"> <li>Taxable benefit in respect of the right use of motor vehicle acquired by an employer under an “operating lease”.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3866 ONLY for foreign services income;</li> <li>Valid from the 2014 year of assessment.</li> </ul>
3817 (3867)	Benefit: Employers Pension Fund contributions (PAYE)	<ul style="list-style-type: none"> <li>Value of taxable benefit i.r.o Employer’s pension fund contributions paid for the benefit of employee.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3867 ONLY for a taxable benefit i.e. of Employer contributions to a local fund while on Foreign Service.</li> <li>This code is valid from the 2017 year of assessment.</li> </ul>
3820 (3870)	Taxable bursaries or scholarships to a non-disabled person – Further Education (Subject to PAYE)	<ul style="list-style-type: none"> <li>Taxable bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3870 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2014 year of assessment</li> </ul>
3821 (3871)	Non-taxable bursaries or scholarships to a non-disabled person – Further Education (Excl.)	<ul style="list-style-type: none"> <li>Non-taxable bursaries or scholarships to a non-disabled person in respect of Further Education – section 10(1)(q) Exempt</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3871 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2014 year of assessment.</li> </ul>
3822 (3872)	Non-taxable Benefit on Acquisition of Immovable Property	<ul style="list-style-type: none"> <li>Non-taxable benefit on acquisition of immovable property</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Codes are applicable from 2015 year of assessment.</li> </ul>

Code	Description	Explanation
3825 (3875)	Benefit: Employer Provident Fund contributions (PAYE)	<ul style="list-style-type: none"> <li>Value of taxable benefit i.e. Employer's provident fund contributions paid for the benefit of employee.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3875 ONLY for a taxable benefit i.e. of Employer contributions to a local fund while on Foreign Service.</li> <li>This code is valid from the 2017 year of assessment.</li> <li>Use code 3810/3860 ONLY if the nature of a person (code 3020) is A, B, C, M, N or R.</li> </ul>
3828 (3878)	Employees Debt: Employer paid Retirement Annuity Fund contributions – (PAYE)	<ul style="list-style-type: none"> <li>Value of taxable benefit i.e. Employer retirement annuity fund contributions paid on behalf of an employee (payment of employee's debt).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3878 ONLY for a taxable benefit i.e. of Employer contributions to a local fund while on Foreign Service.</li> <li>This code is valid from the 2017 year of assessment.</li> </ul>
3829 (3879)	Taxable Bursaries or scholarships to a <u>disabled person</u> – Basic Education (PAYE)	<ul style="list-style-type: none"> <li>Taxable bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4) – section 10(1)(q) Exempt portion only.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3879 ONLY for Foreign Service income;</li> <li>Valid from the 2019 year of assessment.</li> </ul>
3830 (3880)	Non -taxable Bursaries or scholarships to a <u>disabled person</u> – Basic Education (Excl.)	<ul style="list-style-type: none"> <li>Non-taxable bursaries or scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4) – section 10(1)(q) Exempt portion only.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3880 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2019 year of assessment.</li> </ul>
3831 (3881)	Taxable bursaries or scholarships to a <u>disabled person</u> – Further Education (Subject to PAYE)	<ul style="list-style-type: none"> <li>Taxable bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3881 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2019 year of assessment.</li> </ul>
3832 (3882)	Non -taxable bursaries or scholarships to a <u>disabled person</u> – Further Education (Excl.)	<ul style="list-style-type: none"> <li>Non-taxable bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3882 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2019 year of assessment.</li> </ul>
3833 (3883)	Benefit: Bargaining Council Employer Contributions (PAYE)	<ul style="list-style-type: none"> <li>Value of taxable benefit i.e. employer's Bargaining Council contributions paid for the benefit of the employee.</li> <li>This provision is not applicable to contributions made to pension or provident fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3883 ONLY for Foreign Service income.</li> <li>Codes are applicable from 2020 year of assessment.</li> <li>The amount must be equal to the amount of code 4584.</li> </ul>

Code	Description	Explanation
3834 (3884)	Non-taxable Benefit – Loan to purchase Immovable Residential Property (Excl.)	<ul style="list-style-type: none"> <li>• Non-taxable benefit – Low or no interest loan to purchase Immovable Residential Property as contemplated in paragraph 11(4)© of the Seventh Schedule.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3884 ONLY for Foreign Service income.</li> <li>▫ Codes are applicable from 2020 year of assessment.</li> </ul>
3835 (3885)		<ul style="list-style-type: none"> <li>• A Long Service Award given to an employee that complies with the initial unbroken period of service of not less than 15 years or any subsequent unbroken period of service of not less than 10 years.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ The full value (before excluding any amount) of a Long Service Award consisting of taxable benefits referred to below, that qualify for R5,000 exclusion must be declared under this code.</li> <li>▫ Long Service means an initial unbroken period of service not less than 15 years or any subsequent unbroken period of service of not less than 10 years par (5(4) of the Seventh Schedule)</li> <li>▫ The Long Service Award consisting of taxable benefits listed below, together with Long Service Cash Award, will qualify for an exclusion of not more than R5,000: <ul style="list-style-type: none"> <li>○ Acquisition of an Asset at less than the actual value par 5(2)(b) of the Seventh Schedule</li> <li>○ Right of use of an Asset (other than Residential accommodation and any motor vehicle) par 6(4)(d) of the Seventh Schedule</li> <li>○ Free or Cheap Services (par 10 (2)(e) of the Seventh Schedule</li> <li>○ Code 3885 MUST always be used for a Long Service Award while on Foreign Service on date of accrual</li> <li>○ Valid from 2023 year of assessment.</li> <li>○ The amount is not subject to PAYE if the full value (code 3622 plus code 3835) is less than or equal to R5,000.</li> </ul> </li> </ul>

#### 4.5 LUMP SUM CODES

	Description	Explanation
3901 (3951)	Gratuities / Severance Benefits (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Gratuities paid/payable by an employer prior to 1 March 2011.</li> <li>• Severance benefits, as defined, paid/payable by an employer after 1 March 2011, if employee: <ul style="list-style-type: none"> <li>▫ Is 55 years or older;</li> <li>▫ Became permanently incapable to be employed due to ill health, etc.; or</li> <li>▫ Services terminated due to reduction of personnel or employer ceased trading.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ A lump sum paid/payable in terms of par (d) of “gross income” which is not a ‘severance benefit’, MUST be reflected under code 3907.</li> <li>▫ Use code 3951 ONLY for foreign services income.</li> </ul>
3902 (3952)	Pension/RAF (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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.), including ‘Unclaimed benefits’ only claimed and paid to a member of a Pension fund from 1 March 2009.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Use code 3952 ONLY for foreign services income;</li> <li>▫ 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 - i.e. only if the date of accrual is from 1 March 2009).</li> </ul>

	Description	Explanation
3903 (3953)	Pension/RAF (Subject to PAYE)	<ul style="list-style-type: none"> <li>Lump sum payments accruing prior to 1 October 2007 from a Pension / retirement annuity fund in respect of retirement of death.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3953 ONLY for foreign services income;</li> <li>This code is invalid from 2008 year of assessment.</li> <li>The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.</li> </ul>
3904 (3954)	Provident (Subject to PAYE)	<ul style="list-style-type: none"> <li>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.) including 'Unclaimed benefits' only claimed and paid to a member of a Provident fund from 1 March 2009.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3954 ONLY for foreign services income;</li> <li>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 - i.e. only if the date of accrual is from 1 March 2009).</li> </ul>
3905 (3955)	Provident (Subject to PAYE)	<ul style="list-style-type: none"> <li>Lump sum payments accruing prior to 1 October 2007 from a Provident fund in respect of retirement or death.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3955 ONLY for foreign services income;</li> <li>This code is invalid from 2008 year of assessment.</li> <li>The value of this code must be included in the value of code 3915 with effect from the 2008 year of assessment.</li> </ul>
3906 (3956)	Special Remuneration (Subject to PAYE)	<ul style="list-style-type: none"> <li>Special remuneration paid to proto-team members.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3956 ONLY for foreign services income.</li> </ul>
3907 (3957)	Other lump sums (Subject to PAYE)	<ul style="list-style-type: none"> <li>Other lump sum payments.</li> <li>Examples include: <ul style="list-style-type: none"> <li>A lump sum payment paid/payable by an employer due to normal termination of service (e.g. resignation or retirement), which is NOT a 'severance benefit',</li> <li>'Antedated salary/pension' extending over previous year of assessments;</li> <li>Lump sum payments paid by an unapproved funds;</li> <li>Gratuity paid to an employee due to normal termination of service (e.g. resignation or a lump sum paid upon retirement where employee is below 55 years of age).</li> <li>Proceeds from an employer owned insurance policy (risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since the later of: <ul style="list-style-type: none"> <li>The date on which employer become policy holder; or</li> <li>From 1 March 2012 (i.e. proceeds/benefits are not exempt i.e. section 10(1)(gG) of the Income Tax Act)</li> </ul> </li> <li>Proceeds paid from employer owed insurance policy (other than a risk policy) where the employer premiums were NOT included as a taxable benefit in the employee's income since commencement date of policy (i.e. proceeds/benefits are not exempt i.e. section 10(1)(gG) of the Income Tax Act).</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Use code 3957 ONLY for foreign services income.</li> </ul>

	Description	Explanation
3908	Exempt Policy Proceeds (Non-taxable)	<ul style="list-style-type: none"> <li>• Surplus apportionments on or after 1 January 2006 and before 1 March 2012 paid in terms of section 15B of the Pension Funds Act of 1956.</li> <li>• Proceeds paid from an employer owned insurance policy exempt i.e. section 10(1)(gG) of the Income Tax Act - where the employer premiums were included as a taxable benefit in the employee's income since the date contemplated in section 10(1)(gG) – see explanation under code 3907 (3957)– proceeds paid from an employer owned policy.</li> <li>• Income Protection Insurance policy lump sums which are exempt i.e. section 10(1)(gl) of the Income Tax Act. Applicable from 1 March 2015.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Surplus apportionment must ONLY be included until 2012 year of assessment.</li> </ul>
3909	Unclaimed benefits (Subject to PAYE)	<ul style="list-style-type: none"> <li>• Unclaimed benefits identified prior to 1 March 2009 and PAYE paid by the fund but the benefit was not claimed by the member (General Note 35).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is only applicable from 2007 to 2010 year of assessment.</li> </ul>
3915	Retirement / termination of employment lump sum benefits / Commutation of annuities (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of termination of services per sub paragraph 2(1)(a)(ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g. retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate.</li> <li>• Commutation of an annuity or portion of annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Codes 3915 are mandatory if code 4115 is specified;</li> <li>▫ With effect from 2008 year of assessment, amounts previously included under codes 3903/3953 and 3905/3955 must be included in this code (3915) - i.e. if the date of accrual is from 1 October 2007.</li> </ul>
3920	Lump sum withdrawal benefits (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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, housing loan payments, immigration withdrawal, withdrawal due to visa expiry, etc.). Insurers must also use this code where there is a transfer from a living annuity to another living annuity.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ 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) – i.e. if the date of accrual is from 1 March 2009.</li> </ul>

	<b>Description</b>	<b>Explanation</b>
3921	Living annuity and section 15C of the Pension Funds Act, surplus apportionments (Subject to PAYE)	<ul style="list-style-type: none"> <li>• 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"> <li>▫ Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956;</li> <li>▫ 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 only effective until 28 February 2011;</li> <li>▫ For living annuity withdrawals on or after 01 March 2011, source code 3915 must be used</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Codes 3921 are mandatory if code 4115 is specified;</li> <li>▫ 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 (3921).</li> </ul>
3922	Compensation i.e. death during employment (Excl./PAYE)	<ul style="list-style-type: none"> <li>• Lump sum payments accruing after 01 March 2011 from a compensation fund in respect of withdrawal due to: <ul style="list-style-type: none"> <li>▫ Withdrawal after death from a compensation fund in terms of Section 10(1)(gB)(iii) of the definition of compensation fund, as prescribed by the Minister in the Gazette;</li> <li>▫ Code is applicable to all transaction years.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Codes 3922 are mandatory if code 4115 is specified;</li> <li>▫ Must be included in this code (3922) and is only valid from 2012 year of assessment.</li> <li>▫ PAYE will be deductible if the amount exceeds R300,000 (code 3922).</li> </ul>
3923	Transfer of Unclaimed Benefits	<ul style="list-style-type: none"> <li>• Transfer of Unclaimed Benefits (as per the Pension Fund Act No. 24 of 1956) not yet claimed and transferred to an unclaimed preservation fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Funds are not required to submit IRP5 certificates for the transfers of inactive member benefits where the fund does not have sufficient information.</li> <li>▫ Applicable from 2018 Year of Assessment.</li> </ul>
3924	Transfer on retirement (PAYE)	<ul style="list-style-type: none"> <li>• Transfer of a retirement benefit on or after normal retirement age as defined in the rules of the fund but before retirement date (i.e. in terms of Par.2 (1)(c) of the Second Schedule to the Income Tax Act.</li> <li>• This is applicable for a transfer from a Pension or Provident fund to Retirement Annuity Fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Applicable from 2019 Year of Assessment.</li> </ul>



## 4.6 GROSS REMUNERATION CODES

Code	Description
3696	<ul style="list-style-type: none"> <li>Gross non-taxable income (amounts under codes 3602/3652,3622/3672 (Excl), 3703/3753, 3714/3764, 3815/3865, , 3821/3871, 3822/3872; 3830/3880, 3832/3882, 3834/3884, 3835/3885 (Excl), 3908, 3922 (Excl))</li> </ul>
3697	<ul style="list-style-type: none"> <li>Gross retirement funding employment income</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is not applicable from the 2017 year of assessment.</li> </ul>
3698	<ul style="list-style-type: none"> <li>Gross non-retirement funding employment income</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is not applicable from the 2017 year of assessment.</li> </ul>
3699	<ul style="list-style-type: none"> <li>Gross employment income (taxable) – amounts included under 3696 are <b>NOT</b> part of 3699.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is not applicable from the 2010 to 2016 years of assessment.</li> </ul>

## 4.7 DEDUCTION CODES

Code	Description
4001	<ul style="list-style-type: none"> <li>Total pension fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4585.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>'Deemed paid' by employee is the value of the taxable benefit (code 3817/3867) included in the income of the employee.</li> <li>Prior to the 2017 year of assessment, this code is only applicable to 'Current pension fund contributions paid by employee'.</li> </ul>
4002	<ul style="list-style-type: none"> <li>Arrear pension fund contributions paid by employee</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Not applicable from 2017 year of assessment.</li> </ul>
4003	<ul style="list-style-type: none"> <li>Provident fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4586.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>'Deemed paid' by employee is the value of the taxable benefit (code 3825/3875) included in the income of the employee</li> <li>Prior to the 2017 year of assessment, this code is only applicable to 'current and arrear provident fund contributions paid by employee'.</li> <li>From 2017 year of assessment, this code is applicable to current and arrear provident fund contributions paid or deemed paid by the employee.</li> <li>From 2010 to 2016 years of assessment, this code is <b>ONLY</b> applicable to current and arrear provident fund contributions paid by the employee.</li> <li>Prior to 2010 year of assessment, this code is applicable to <b>current</b> provident fund contributions paid by the employee.</li> </ul>
4004	<ul style="list-style-type: none"> <li>Employee's arrear provident fund contributions</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>Value of this code must be included in the value of code 4003 with effect from the 2010 year of assessment.</li> </ul>

Code	Description
4005	<ul style="list-style-type: none"> <li>Medical scheme fees (contributions) paid and deemed paid by employee (if applicable) excluding the value of code 4493.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>'Deemed paid' by employee is the value of the taxable benefit (code 3810) included in the income of the employee.</li> <li>Employee's contribution to private medical aid taken into account for PAYE purposes by the employer must be included in this code.</li> </ul>
4006	<ul style="list-style-type: none"> <li>Total retirement annuity fund contributions paid and 'deemed paid' by employee (if applicable)</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>'Deemed paid' by employee is the value of the fringe benefit (code 3828/3878) included in the income of the employee.</li> <li>Prior to the 2017 year of assessment, this code is only applicable to 'Current retirement annuity fund contributions paid by employee'.</li> </ul>
4007	<ul style="list-style-type: none"> <li>Arrear (re-instated) retirement annuity fund contributions</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is not applicable from the 2017 year of assessment.</li> </ul>
4018	<ul style="list-style-type: none"> <li>Premiums paid for loss of income policies</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is only valid from <b>2006 to 2015</b> year of assessment.</li> </ul>
4024	<ul style="list-style-type: none"> <li>Medical services costs deemed paid by the employee in respect of himself/herself, spouse or child.</li> </ul>
4025	<ul style="list-style-type: none"> <li>Medical contribution paid by employee allowed as a deduction for Employees' Tax purposes.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.</li> </ul>
4026	<ul style="list-style-type: none"> <li>Arrear pension fund contributions – Non-statutory forces (NSF).</li> <li>Not applicable from 2017 year of assessment.</li> </ul>
4030	<ul style="list-style-type: none"> <li>Donations deducted from the employee's remuneration and paid by the employer to an approved Organisation or Institution including COVID-19 Disaster Relief Organisations but excluding donations to the Solidarity Fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is 5% of the employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions.</li> </ul>
4055	<ul style="list-style-type: none"> <li>COVID-19 Solidarity Fund Donations</li> <li>Donations deducted from the employee's remunerations and paid by the employer to the Solidarity Fund.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE, is a percentage of employee's remuneration after deducting allowable retirement fund and retirement annuity fund contributions over specific months – <ul style="list-style-type: none"> <li>33,33% for three months (April, May and June 2020), or</li> <li>16,66% for six months (April to September 2020)</li> <li>This code is not applicable with effect from the 2021 year of assessment.</li> </ul> </li> </ul>
4472	<ul style="list-style-type: none"> <li>Employer's <b>pension fund contributions</b> paid for the benefit of employee excluding the value of code 4585.</li> </ul>

Code	Description
	<p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is not applicable with effect from 2010 to 2016 year of assessment and must not be included in any other code.</li> <li>▫ This code is applicable from 2006 to 2009 year of assessment and from the 2017 year of assessment.</li> </ul>
4473	<ul style="list-style-type: none"> <li>• Employer's provident fund contributions paid for the benefit of employee, excluding the value of code 4586</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is not applicable with effect from 2010 to 2016 year of assessment and must not be included in any other code.</li> <li>▫ This code is applicable from 2006 to 2009 year of assessment and from the 2017 year of assessment.</li> </ul>
4474	<ul style="list-style-type: none"> <li>• Employer's medical scheme fees (contributions) paid for the benefit of employees and not included in code 4493.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ Effective from 1 March 2012, contributions paid by the employer on behalf of an employee who is 65 years and older and who has not retired, should be reflected under this code.</li> </ul>
4475	<ul style="list-style-type: none"> <li>• Employer's retirement annuity fund contributions paid on behalf of the employee</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is applicable from 2008 to 2009 years of assessment and from 2017 year of assessment.</li> </ul>
4485	<ul style="list-style-type: none"> <li>• Medical services costs deemed paid by the employee in respect of other relatives.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is not applicable prior to 2007 and with effect from 2010 year of assessment and must not be included in any other code.</li> </ul>
4486	<ul style="list-style-type: none"> <li>• Capped amount determined by the employer in terms of Section 18(2)(c)(i).</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is not applicable prior to 2007 and with effect from 2010 year of assessment and must not be included in any other code.</li> </ul>
4487	<ul style="list-style-type: none"> <li>• No value benefits in respect of medical services provided or incurred by the employer.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is not applicable with effect from the 2010 year of assessment and must not be included in any other code.</li> </ul>
4493	<ul style="list-style-type: none"> <li>• Employer's medical scheme fees (contributions) paid for the benefit of a retired/former who qualifies for the "no value" provisions of the Seventh Schedule [par 12A (5)].</li> <li>• This is the employer's portion of the medical scheme contribution made on behalf of an employee who is: <ul style="list-style-type: none"> <li>▫ A pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer);</li> <li>▫ 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> <li>▫ 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> <li>▫ An employee who is 65 years or older (prior to the 2013 year of assessment).</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is applicable from 2008 year of assessment.</li> </ul>

Code	Description
4582	<ul style="list-style-type: none"> <li>• The portion of the following allowances and benefits which represents ‘remuneration’, but limited to – <ul style="list-style-type: none"> <li>▫ The portion (80 or 20%) of the allowance and benefit which is subject to PAYE - <ul style="list-style-type: none"> <li>○ Travel allowance (3701),</li> <li>○ Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802)</li> <li>○ Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816)</li> </ul> </li> <li>▫ If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3702 and NOT 3703) which is remuneration - <ul style="list-style-type: none"> <li>○ 80 or 20% of 3702 is ‘remuneration’ where the reimbursement rate paid by the employer <b>exceeds</b> the prescribed rate.</li> <li>○ Where the reimbursement rate paid by the employer does NOT exceed the prescribed rate, 3702 is NOT ‘remuneration’ and should therefore not be included under code 4582. <ul style="list-style-type: none"> <li>○ Although employers are not currently required to withhold PAYE from this reimbursement.</li> </ul> </li> </ul> </li> </ul> </li> <li>• Code 3702 Reimbursive travel allowance must be excluded from 4582 as from 2019 Year of Assessment</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ The value of this code represents the total of the amounts reflected under each of the above codes, which are ‘remuneration’ for the purposes of the allowable deduction i.e. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].</li> </ul>
4583	<ul style="list-style-type: none"> <li>• The portion of the following allowances and benefits which represents ‘remuneration’, but limited to – <ul style="list-style-type: none"> <li>▫ The portion (80 or 20%) of the allowance and benefit which is subject to PAYE - <ul style="list-style-type: none"> <li>○ Travel allowance (3751),</li> <li>○ Value of Use of motor vehicle acquired by employer NOT via an Operating Lease (3852)</li> <li>○ Value of Use of motor vehicle acquired by employer via an Operating Lease (3866)</li> </ul> </li> <li>▫ If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3752 and NOT 3753) which is ‘remuneration- <ul style="list-style-type: none"> <li>○ 80 or 20% of 3752 is ‘remuneration’ where the reimbursement rate paid by the employer <b>exceeds</b> the prescribed rate.</li> <li>○ Where the reimbursement rate paid by the employer does NOT exceed the prescribed rate, 3752 is NOT ‘remuneration’ and should therefore not be included under code 4583 although employers are not required to withhold PAYE from this reimbursement, that portion which represents “remuneration” (80 or 20%) must be included in code 4583.</li> </ul> </li> </ul> </li> <li>• Exclude code 3752 Reimbursive travel allowance from 4583 as from 2019 Year of Assessment.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ The value of this code represents the total of the amounts reflected under each of the above codes which are ‘remuneration’ for the purposes of the allowable deduction i.e. pension, provident and retirement fund contributions (section 11F of the Income Tax Act).</li> </ul>
4584	<ul style="list-style-type: none"> <li>• Employer’s Bargaining Council contributions paid for the benefit of the employee.</li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is applicable from 2020 year of assessment.</li> </ul>
4585	<ul style="list-style-type: none"> <li>• Employer’s <b>pension fund contributions</b> paid for the benefit of the employee or former employee whom has retired from the fund and qualifies for “no value” provisions in the Seventh Schedule (par.12D(6)).</li> <li>• This is the employer’s portion of the pension fund contribution – <ul style="list-style-type: none"> <li>▫ For the benefit of a member of the fund who retired from the fund, or</li> <li>▫ For the dependents or nominees of a deceased member of the fund.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is applicable from 2017 year of assessment.</li> </ul>
4586	<ul style="list-style-type: none"> <li>• Employer’s <b>provident fund contributions</b> paid for the benefit of the employee or former employee whom has retired from the fund and qualifies for “no value” provisions in the Seventh Schedule (par.12D(6)).</li> </ul>

Code	Description
	<ul style="list-style-type: none"> <li>• This is the employer's portion of the provident fund contribution – <ul style="list-style-type: none"> <li>▫ For the benefit of a member of the fund who retired from the fund, or</li> <li>▫ For the dependents or nominees of a deceased member of the fund.</li> </ul> </li> </ul> <p><b>Note:</b></p> <ul style="list-style-type: none"> <li>▫ This code is applicable from 2017 year of assessment.</li> </ul>
4587	<ul style="list-style-type: none"> <li>• Section 10(1)(o)(ii) exemption taken into account by the employer for PAYE purposes.</li> </ul> <p><b>Note:</b> Basic Principles -</p> <ul style="list-style-type: none"> <li>▫ The exemption remains an assessment determination by SARS (i.e when an ITR12 return is submitted by an employee to, and processed by SARS).</li> <li>▫ Employers are therefore, required to declare foreign services remuneration as per SARS Business Requirements Specification: PAYE Employer Reconciliation or Notices issued to employers in this regard. SARS will determine if the exemption is allowable when processing ITR12 return submitted to SARS by the employee based on the information provided in the ITR12 return together with IT3(a) certificate information submitted by the employer.</li> <li>▫ The possibility that the employee may qualify for exemption does not automatically waive the obligation of the employer to deduct and pay PAYE. Where an employer is satisfied that the exemption will apply, the employer may choose not to deduct and pay PAYE. However, where the exemption is not allowed when ITR12 of the employee is processed, the employer will be liable for PAYE not deducted as well as concomitant penalties and interest.</li> <li>▫ The following foreign income source codes are included in the remuneration which qualifies for section 10(1)(o)(ii) exemption and which employers may take into account for calculating PAYE, if all the requirements are met: <ul style="list-style-type: none"> <li>○ Income Source codes – 3651, 3655, 3656, 3657, 3672</li> <li>○ Allowance codes – 3751, 3852 (the full amount must be included), 3763, 3767, 3768, 3772</li> <li>○ Fringe Benefits codes – 3851, 3852, 3855, 3856, 3858, 3859, 3860, 3863, 3866 (the full amount must be included), 3867, 3870, 3875, 3878, 3879, 3881, 3883, 3885.</li> </ul> </li> </ul>
4497	<ul style="list-style-type: none"> <li>• Total Deductions/Contributions</li> </ul>

## 4.8 EMPLOYEES' TAX DEDUCTION AND REASON CODES

Code	Description
4101	<ul style="list-style-type: none"> <li>SITE (Standard Income Tax on Employees'). Not applicable from 2014 year of assessment.</li> </ul>
4102	<ul style="list-style-type: none"> <li>PAYE (Pay-As-You-Earn)</li> </ul>
4115	<ul style="list-style-type: none"> <li>Tax on retirement lump sum and severance benefits (3901 3915, 3920, 3921, 3922, 3923 and 3924 [PAYE]).</li> </ul>
4116	<ul style="list-style-type: none"> <li>Medical scheme fees tax credit taken into account by employer for PAYE purposes.</li> <li>This code MUST only be used only if the nature of a person (code 3020) is A, B, C, M, N or R.</li> <li>This code is applicable from 2013 year of assessment.</li> </ul>
4118	<ul style="list-style-type: none"> <li>The sum of the ETI amounts calculated during the year of assessment in respect of the employee in accordance with section 7 of the ETI Act.</li> <li>The value must be equal to the sum of all monthly calculated ETI (code 7004) fields for the employee.</li> <li>If the certificate has ETI (code 3026) is populated with an "N", then this field must not be completed.</li> </ul> <p><b>Note:</b> The amount MUST NOT reflect on a certificate issued to the employee.</p>
4120	<ul style="list-style-type: none"> <li>Additional Medical Expenses Tax Credit allowed by the employer if the employee is 65 years or older for PAYE purposes.</li> <li>This code MUST only be used only if the nature of a person (code 3020) is A, B, C, M, N or R.</li> <li>This code is only applicable from the 2017 year of assessment.</li> <li>The value can be zero (0.00).</li> </ul>
4141	<ul style="list-style-type: none"> <li>UIF contribution (employer and employee contributions). The value can be zero (0.00)</li> </ul>
4142	<ul style="list-style-type: none"> <li>SDL contribution. The value can be zero (0.00)</li> </ul>
4149	<ul style="list-style-type: none"> <li>Total Tax (4101 + 4102 + 4115), SDL 94142) and UIF (4141). The total exclude the value of 4116 (Medical Scheme Fees Tax Credit) and the value of 4120 (Additional Medical Expenses Tax Credit)</li> </ul>
4150	<ul style="list-style-type: none"> <li>01 or 1 = Invalid from 1 March 2002</li> <li>02 or 2 = Earn less than the tax threshold</li> <li>03 or 3 = Independent contractor or Director's fees for RSA resident NED (Applicable from 1 March 2017)</li> <li>04 or 4 = Non-taxable earnings including – <ul style="list-style-type: none"> <li>Nil directives, and</li> <li>Income protection annuities from 1 March 2015 (see notes under code 3602)</li> </ul> </li> <li>05 or 5 = Exempt foreign employment income</li> <li>06 or 6 = Directors remuneration – income quantified in the following year of assessment (only valid from 1 March 2002)</li> <li>07 or 7 = Labour Broker with valid IRP 30 (only valid from 1 March 2004)</li> <li>08 or 8 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed (Applicable from 1 March 2014) and /or additional Medical Tax Credit is allowed where the employee is 65 years or older (Applicable from 1 March 2016) .</li> <li>09 or 9 = Par 11A(5) Fourth Schedule notification – No withholding possible (Applicable from 1 March 2013).</li> </ul>

## 5 CROSS REFERENCES

DOCUMENT #	DOCUMENT TITLE
PAYE-AE-06-G08	Guide for Completion and Submission of Employees' Tax certificates 2023
PAYE-AE-06-G07	Guide for Validation Rules Applicable to Reconciliation Declarations 2023
PAYE-GEN-01-G05	Guide for Employers in respect of Employment Tax Incentive

## 6 DEFINITIONS AND ACRONYMS

<b>Alpha field</b>	<ul style="list-style-type: none"> <li>• An alpha field will include: <ul style="list-style-type: none"> <li>▫ Alphabet A until Z</li> <li>▫ Upper Case and Lower Case</li> <li>▫ Dash (-)</li> <li>▫ Space ( )</li> <li>▫ Apostrophe (')</li> <li>▫ Characters such as ê, ë etc.</li> </ul> </li> </ul>
<b>Alphanumeric field</b>	<ul style="list-style-type: none"> <li>• An alphanumeric field will include: <ul style="list-style-type: none"> <li>▫ Any alphabetic letters (i.e. A to Z) in upper or lower case;</li> <li>▫ Dash (-)</li> <li>▫ Space ( )</li> <li>▫ Apostrophe (')</li> <li>▫ Alphabetical characters such as ê, ë, etc.</li> <li>▫ Numbers 0 to 9</li> </ul> </li> </ul>
<b>Alternate period</b>	<ul style="list-style-type: none"> <li>• A period, whether of 12 months or not, commencing on the day following the last day of the preceding alternate period in relation to the employer and ending on a date falling not more than 14 days before or after the last day of February</li> </ul>
<b>Asylum Seeker</b>	<ul style="list-style-type: none"> <li>• An Asylum Seeker is a person who is seeking recognition as a refugee in the Republic and who is in possession of an asylum seeker permit, issued in terms of section 22(1) of the Refugees Act, 1998</li> </ul>
<b>Certificate type</b>	<ul style="list-style-type: none"> <li>• Type of certificates for which tax is levied. Types of certificates include: <ul style="list-style-type: none"> <li>▫ IRP5</li> <li>▫ IT3(a)</li> </ul> </li> </ul> <p><b>Note:</b> Add additional certificate types at a later stage, if needed.</p>
<b>Commissioner</b>	<ul style="list-style-type: none"> <li>• The Commissioner for the South African Revenue Service</li> </ul>
<b>Computerised employer</b>	<ul style="list-style-type: none"> <li>• Employer with a PC which has the e@syFile Employer™ installed</li> </ul>
<b>Conditional fields</b>	<ul style="list-style-type: none"> <li>• Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed</li> </ul>
<b>e@syFile Employer™</b>	<ul style="list-style-type: none"> <li>• The package supplied by SARS which has the functionality to create reconciliation documents in the prescribed formats and produced an electronic file in ZipCentralFile format submission purposes</li> </ul>
<b>EMP701</b>	<ul style="list-style-type: none"> <li>• Reconciliation adjustment declaration form</li> <li>• Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions for 1999 – 2008 transaction years.</li> <li>• The EMP701 is not applicable for transaction years 2009 onwards.</li> </ul>
<b>Employee</b>	<ul style="list-style-type: none"> <li>• For employees' tax purposes defined as: <ul style="list-style-type: none"> <li>▫ A natural person who receives remuneration or to whom remuneration accrues;</li> <li>▫ A person (including a company) who receives remuneration or to whom remuneration accrues by reason of services rendered by such person to or on behalf of a labour broker;</li> <li>▫ A labour broker;</li> <li>▫ A person or class or category of persons whom the Minister of Finance by notice in the Government Gazette declares to be an employee;</li> <li>▫ A personal service provider;</li> <li>▫ A director of a private company.</li> </ul> </li> <li>• For UIF purposes defined as any natural person who receives any remuneration or to whom remuneration accrues in respect of services rendered or to be rendered by that person but excluding an</li> </ul>

	<p>independent contractor.</p> <ul style="list-style-type: none"> <li>For taxable benefit, purposes defined as any person who receives remuneration or to whom remuneration accrues and includes any director of a company but excludes persons who retired before 1 March 1992 except for purposes of the provisions, which deal with the payment of an employee's debt or the release of an employee from an obligation to pay a debt.</li> </ul>
<b>Employees' Income Tax certificates</b>	<ul style="list-style-type: none"> <li>A certificate in the form prescribed by Commissioner which shows remuneration paid or payable to the employee/former employee by the employer and the sum of amounts of Employees' Tax deducted or withheld by the employer from such remuneration.</li> <li>The Employees' Income Tax certificate format is prescribed on the: <ul style="list-style-type: none"> <li>1999 to 2007 format: IRP5 and IT3(a); and</li> <li>From 2008 format: IRP5/IT3 (a)</li> </ul> </li> </ul>
<b>Employees' tax</b>	<ul style="list-style-type: none"> <li>Means the tax required to be deducted or withheld by an employer in terms of paragraph 2 of the 4<sup>th</sup> Schedule from remuneration paid or payable to an employee.</li> </ul>
<b>Employer</b>	<ul style="list-style-type: none"> <li>Any person who pays or is liable to pay a person an amount by way of remuneration including a person responsible for the payment of an amount by way of remuneration to a person under the provisions of a law or out of public funds or out of funds voted by parliament or Provincial Council. This definition excludes any person not acting as a principle but includes any person acting in a fiduciary capacity or in his/her capacity as trustee in an insolvent estate, an executor or an administrator of a benefit fund, pension fund, pension preservation fund, provident fund, provident preservation fund, retirement annuity fund or any other fund.</li> </ul>
<b>ETI</b>	<ul style="list-style-type: none"> <li>Employment Tax Incentive</li> </ul>
<b>Foreign Bank Account</b>	<ul style="list-style-type: none"> <li>Bank Account with a financial institution not recognised by BANKSERV (refer to <a href="http://www.bankservafrica.com">www.bankservafrica.com</a>)</li> </ul>
<b>Free text field</b>	<ul style="list-style-type: none"> <li>A free text field may include the following: <ul style="list-style-type: none"> <li>Alphabet A until Z</li> <li>Upper and Lower Case Characters</li> <li>Number 0 to 9</li> <li>Dash (-)</li> <li>Space ( )</li> <li>Inverted Commas ("" )</li> <li>Back slash(\)</li> <li>Forward slash (/)</li> <li>Question Mark (?)</li> <li>At sign (@)</li> <li>Ampersand (&amp;)</li> <li>Dollar sign (\$)</li> <li>Exclamation Mark (!)</li> <li>Hash (#)</li> <li>Plus (+)</li> <li>Equals (=)</li> <li>Semi colon (;)</li> <li>Colon (:)</li> <li>Apostrophe (')</li> <li>Left and Right Brackets (( ))</li> <li>Full Stop (.)</li> <li>Characters such as ê, ë etc.</li> <li>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: <a href="http://en.wikipedia.org/wiki/ISO/IEC_8859-1">http://en.wikipedia.org/wiki/ISO/IEC_8859-1</a></li> </ul> </li> </ul>
<b>ID-number</b>	<ul style="list-style-type: none"> <li>13 digit identity number indicated in the green bar-coded identity document issued in accordance with the Identification Act, No. 72 of 1986</li> </ul>



<b>Interim reconciliation process</b>	<ul style="list-style-type: none"> <li>Administrative process at a specific point in time which is not subject to the same legal requirements (e.g. issuing an Employees' Tax certificate to an employee, etc.) as those for the end of the employer's tax period or the end of the tax year</li> </ul>
<b>IRP5</b>	<ul style="list-style-type: none"> <li>Employees' Income Tax certificate where the amount of employees' tax deducted or withheld is reflected</li> </ul>
<b>IT3(a)</b>	<ul style="list-style-type: none"> <li>An Employees' Income Tax certificate where no employees' tax was deducted or withheld and a reason for the non-deduction is indicated</li> </ul>
<b>Liabilities</b>	<ul style="list-style-type: none"> <li>The amount of employees' tax, the Skills Development Levy (SDL) and Unemployment Insurance contributions which an employer is obliged to deduct, withhold and/or contribute in terms of the provision of 4<sup>th</sup> Schedule to Income Tax Act No. 58 of 1962 (IT Act), Skills Development Act No.9 of 1999 (SDL Act) and of Unemployment Insurance Contributions Act No. 4 of 2002 (UIC Act).</li> </ul>
<b>Manual employer</b>	<ul style="list-style-type: none"> <li>Employer completing EMP501 reconciliation and Employees' Income Tax certificates manually and do not create information with a PC which has e@syFile™ installed</li> </ul>
<b>Nature of Person</b>	<ul style="list-style-type: none"> <li>Nature of person includes: <ul style="list-style-type: none"> <li>A = Individual with an identity or passport number;</li> <li>B = Individual without an identity or passport number;</li> <li>C = Director of a private company / member of a CC;</li> <li>D = Trust;</li> <li>E = Company / CC;</li> <li>F = Partnership</li> <li>G = Corporation;</li> <li>H = Personal Service Provider;</li> <li>M = Asylum Seekers</li> <li>N = Retirement Fund Lump Sum Recipient/Pensioner.</li> </ul> </li> </ul>
<b>PAYE</b>	<ul style="list-style-type: none"> <li>Pay-As-You-Earn (Employees' Tax)</li> </ul>
<b>Payroll employer</b>	<ul style="list-style-type: none"> <li>Employer who creates a CSV file from electronic payroll information</li> </ul>
<b>Reconciliation declaration</b>	<ul style="list-style-type: none"> <li>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</li> </ul>
<b>Reconciliation submission process</b>	<ul style="list-style-type: none"> <li>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 an EMP701 if applicable.</li> <li>Use EMP701 with the EMP601 with 8 digit certificate numbers to adjust reconciliation submissions for 1999 – 2008 transaction years.</li> <li>The EMP701 is not applicable for transaction years 2009 onwards.</li> </ul>
<b>Refugee</b>	<ul style="list-style-type: none"> <li>Is any person who has been granted asylum in terms of Refugees Act 1998 and who is in possession of an identity document issued in terms of section 30 of the Act</li> </ul>
<b>SARS</b>	<ul style="list-style-type: none"> <li>The South African Revenue Service</li> </ul>
<b>SARS' website</b>	<ul style="list-style-type: none"> <li>The website can be accessed on the following address: <a href="http://www.sars.gov.za">www.sars.gov.za</a></li> </ul>
<b>SDL</b>	<ul style="list-style-type: none"> <li>Means the skills development levy referred to in section 3 of the SDL Act and any administrative penalty leviable under this Act;</li> <li>Subsection (1) of the SDL Act comes into operation on a date determined by the Minister of Finance by notice in the <i>Gazette</i>.</li> </ul>
<b>SEZ</b>	<p>Special Economic Zones which are approved by the Minister of Finance for the purposes of section 6(a)(ii) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013) which allows eligible employers to claim ETI for qualifying employees, regardless of age.</p> <p><b>Note:</b> The Minister of Finance has identified six SEZ s for purposes of ETI as from 1 August 2018.</p>
<b>Tax period</b>	<ul style="list-style-type: none"> <li>In relation to any employer, as a period of 12 months ending on the last day of February of the relevant tax year or at the option of the employer, an alternate period, in respect of which remuneration is paid or has become due.</li> <li>In relation to an employee, a tax year (1 March to 28/29 February of the next year) <b>or any unbroken period</b> during the tax year during</li> </ul>

	<p>which:</p> <ul style="list-style-type: none"> <li>▫ Employee was employed by one employer in Republic in standard employment; or</li> <li>▫ Any annuity was paid or became payable to him/her by one employer; or</li> <li>▫ Such period as the Commissioner considers appropriate in the circumstances, where the Commissioner has in relation to the employment of any employee, issued a ruling to the employer</li> </ul>
<b>Taxpayer</b>	<ul style="list-style-type: none"> <li>• In terms of the Tax Administration Act No. 28 of 2011, taxpayer means a: <ul style="list-style-type: none"> <li>▫ Person chargeable to tax;</li> <li>▫ Representative taxpayer;</li> <li>▫ Withholding agent;</li> <li>▫ Responsible third party; or</li> <li>▫ Person who is the subject of a request to provide assistance under an international tax agreement</li> </ul> </li> </ul>
<b>Transaction year</b>	<ul style="list-style-type: none"> <li>• Tax year during which employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee. This could include employees' tax on remuneration accrued during a previous tax year.</li> <li>• Transaction year may only be a year subsequent to 'Year of Assessment' for 'Variable Remuneration' as defined in section 7B and other exceptional circumstances.</li> </ul>
<b>UIF contributions</b>	<ul style="list-style-type: none"> <li>• Contributions to the UIF are the compulsory contributions payable in terms of the Unemployment Insurance Contributions Act No. 4 of 2002 (the UIC Act) to fund the benefits available to workers in terms of the Unemployment Insurance Act, 2001 (the UI Act). Effective 1 April 2002, contributions collected by SARS are transferred to the Unemployment Insurance Fund (UIF) which is administered by the Unemployment Insurance (UI) Commissioner.</li> </ul>
<b>Year of assessment</b>	<ul style="list-style-type: none"> <li>• Year of assessment in which remuneration paid or payable to the employee accrued</li> </ul>

## 7 QUALITY RECORDS

Number	Title
IRP5/IT3(a)	Employee Tax Certificate
EMP201	Monthly Employer Declaration
EMP501	Employer Reconciliation Declaration
EMP601	Certificate Cancellation Declaration

### DISCLAIMER

The information contained in this guide is intended as guidance only and is not considered to be a legal reference, nor is it a binding ruling. The information does not take the place of legislation and readers who are in doubt regarding any aspect of the information displayed in the guide should refer to the relevant legislation, or seek a formal opinion from a suitably qualified individual.

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- Visit the SARS website at [www.sars.gov.za](http://www.sars.gov.za)
- Visit your nearest SARS branch
- Contact your own tax advisor/tax practitioner
- If calling from within South Africa, contact the SARS Contact Centre on 0800 00 SARS (7277)
- If calling from outside South Africa, contact the SARS Contact Centre on +27 11 602 2093 (only between 8am and 4pm South African time).