



**PAYROLL TAXES**  
Statement of Account

**EMPSA**

Enquiries should be addressed to SARS:

**Contact Details**

CAPE MAIL  
8076

Tel: 0800 00 7277

Website: www.sars.gov.za

XXXXXXXXXX  
XXXXXXXXXX  
XXXXXXXXXX  
7195

**Details**

Reference number: **777777777**  
Date: **2019/04/03**  
Statement period: **2016/03/01** to **2017/02/28**

Always quote this reference number when contacting SARS

**Summary Information: Employer Reconciliation**

TRANSACTION YEAR 2017	5 242.10
UNALLOCATED PAYMENTS	-1 981.66
<b>CLOSING BALANCE</b>	<b>3 260.44</b>

Trading Name: XXXXXXXXXXXX

Date	Transaction Reference	Transaction description	Transaction value	Transaction allocation information			Account balance
				PAYE	SDL	UIF	
2016/03/31	TTTTTTTT7LC2016037	DECLARATION	1 411.00	523.00	0.00	888.00	1 411.00
2016/06/14	TTTTTTTT7LC2016037	ETI DECLARATION	-523.00	-523.00	0.00	0.00	888.00
2016/06/14	TTTTTTTT7LC2016037	ETI REVISION	523.00	523.00	0.00	0.00	1 411.00
2016/04/01	TTTTTTTT7LC2016037	PAYMENT (RECEIPT NO.E38469423)	-1 411.00	-523.00	0.00	-888.00	0.00
2016/04/01	TTTTTTTT7LC2016037	PAYMENT (RECEIPT NO.E38469423)	-1 411.00	-523.00	0.00	-888.00	-1 411.00
2016/04/01	TTTTTTTT7LC2016037	DEBIT JOURNAL (RECEIPT NO.E38469423)	1 411.00	523.00	0.00	888.00	0.00
		TOTAL LIABILITY	1 411.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-1 411.00	0.00	0.00	0.00	0.00
		<b>BALANCE: TAX PERIOD 201603</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2016/04/28	TTTTTTTT7LC2016049	DECLARATION	1 411.00	523.00	0.00	888.00	1 411.00
2016/06/14	TTTTTTTT7LC2016049	ETI DECLARATION	-523.00	-523.00	0.00	0.00	888.00
2016/06/14	TTTTTTTT7LC2016049	ETI REVISION	523.00	523.00	0.00	0.00	1 411.00
2016/05/07		PENALTY	141.10	52.30	0.00	88.80	1 552.10
2016/07/01		INTEREST @ 10.25 %(20160601-20160701)	22.13	8.20	0.00	13.93	1 574.23
2016/07/05		INTEREST @ 10.5 %	0.60	0.60	0.00	0.00	1 574.83
2016/07/05	TTTTTTTT7L00000000	PAYMENT (RECEIPT NO.A39420617)	-584.09	-584.09	0.00	0.00	990.74
2016/07/05	TTTTTTTT7L00000000	PAYMENT (RECEIPT NO.A39420617)	-584.09	-584.09	0.00	0.00	406.65
2016/07/05	TTTTTTTT7L00000000	DEBIT JOURNAL (RECEIPT NO.A39420617)	584.09	584.09	0.00	0.00	990.74
2017/11/01		INTEREST @ 10.5 %(20160801-20171101)	124.53	0.00	0.00	124.53	1 115.27
2018/07/01		INTEREST @ 10.25 %(20171201-20180701)	60.34	0.00	0.00	60.34	1 175.61
2018/08/21		INTEREST @ 10 %(20180801-20180821)	12.41	0.00	0.00	12.41	1 188.02
2018/08/21	841917058	SET OFF REFUND (ETI 201608)	-700.01	0.00	0.00	-700.01	488.01
2019/03/01		INTEREST @ 10 %(20180901-20190301)	25.65	0.00	0.00	25.65	513.66
2019/04/01		ADJUSTMENT	-0.01	-0.01	0.00	0.00	513.65
2019/04/01		INTEREST @ 10.25 %	4.52	0.00	0.00	4.52	518.17
		TOTAL LIABILITY	1 411.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-892.83	0.00	0.00	0.00	0.00
		<b>BALANCE: TAX PERIOD 201604</b>		<b>0.00</b>	<b>0.00</b>	<b>518.17</b>	<b>518.17</b>
2016/06/03	TTTTTTTT7LC2016051	DECLARATION	2 166.00	1 198.00	0.00	968.00	2 166.00
2016/06/03	TTTTTTTT7LC2016051	ETI DECLARATION	-1 198.00	-1 198.00	0.00	0.00	968.00
2016/06/07	TTTTTTTT7LC2016051	PAYMENT (RECEIPT NO.A39332683)	-968.00	0.00	0.00	-968.00	0.00
2016/06/07	TTTTTTTT7LC2016051	PAYMENT (RECEIPT NO.A39332683)	-968.00	0.00	0.00	-968.00	-968.00
2016/06/07	TTTTTTTT7LC2016051	DEBIT JOURNAL (RECEIPT NO.A39332683)	968.00	0.00	0.00	968.00	0.00
2016/07/05	TTTTTTTT7L00000000	PAYMENT (RECEIPT NO.A39420617)	-402.41	-402.41	0.00	0.00	-402.41
		TOTAL LIABILITY	968.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-1 370.41	0.00	0.00	0.00	0.00
		<b>BALANCE: TAX PERIOD 201606</b>		<b>-402.41</b>	<b>0.00</b>	<b>0.00</b>	<b>-402.41</b>
2016/07/04	TTTTTTTT7LC2016063	DECLARATION	2 166.00	1 198.00	0.00	968.00	2 166.00
2016/07/04	TTTTTTTT7LC2016063	ETI DECLARATION	-1 198.00	-1 198.00	0.00	0.00	968.00
2016/07/06	TTTTTTTT7LC2016063	PAYMENT (RECEIPT NO.E39647109)	-968.00	0.00	0.00	-968.00	0.00
2016/07/06	TTTTTTTT7LC2016063	PAYMENT (RECEIPT NO.E39647109)	-968.00	0.00	0.00	-968.00	-968.00
2016/07/06	TTTTTTTT7LC2016063	DEBIT JOURNAL (RECEIPT NO.E39647109)	968.00	0.00	0.00	968.00	0.00
		TOTAL LIABILITY	968.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	-968.00	0.00	0.00	0.00	0.00

2018/07/01		INTEREST @ 10.25 %(20171201-20180701)	37.17	0.00	0.00	37.17	680.89
2019/03/01		INTEREST @ 10 %(20180801-20190301)	36.45	0.00	0.00	36.45	717.34
2019/04/01		INTEREST @ 10.25 %	5.07	0.00	0.00	5.07	722.41
		TOTAL LIABILITY	547.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	175.41	0.00	0.00	0.00	0.00
		<b>BALANCE: TAX PERIOD 201701</b>		<b>0.00</b>	<b>0.00</b>	<b>722.41</b>	<b>722.41</b>
2017/03/06	77777777LC2017027	DECLARATION	663.00	116.00	0.00	547.00	663.00
2017/03/06	77777777LC2017027	ETI DECLARATION	-116.00	-116.00	0.00	0.00	547.00
2017/03/08		PENALTY	54.70	0.00	0.00	54.70	601.70
2017/11/01		INTEREST @ 10.5 %(20170401-20171101)	37.61	0.00	0.00	37.61	639.31
2018/07/01		INTEREST @ 10.25 %(20171201-20180701)	37.17	0.00	0.00	37.17	676.48
2019/03/01		INTEREST @ 10 %(20180801-20190301)	36.45	0.00	0.00	36.45	712.93
2019/04/01		INTEREST @ 10.25 %	5.07	0.00	0.00	5.07	718.00
		TOTAL LIABILITY	547.00	0.00	0.00	0.00	0.00
		FINANCIAL MOVEMENT	171.00	0.00	0.00	0.00	0.00
		<b>BALANCE: TAX PERIOD 201702</b>		<b>0.00</b>	<b>0.00</b>	<b>718.00</b>	<b>718.00</b>
2016/06/14		ETI CALCULATED 201605	-3 500.00				
2016/06/14		ETI UTILISED 201605	1 198.00				
2019/04/03		ETI CARRIED FORWARD 201605	-2 302.00				
2016/07/04		ETI CALCULATED 201606	-1 750.00				
2016/07/04		ETI UTILISED 201606	1 198.00				
2019/04/03		ETI CARRIED FORWARD 201606	-2 854.00				
2016/07/29		ETI CALCULATED 201607	-161.00				
2016/07/29		ETI UTILISED 201607	1 089.00				
2019/04/03		ETI CARRIED FORWARD 201607	-1 925.00				
2016/09/01		ETI CALCULATED 201608	0.00				
2016/09/01		ETI UTILISED 201608	0.00				
2016/09/03		ETI FORFEIT 201608	1 925.00				
2017/03/03		ETI FORFEIT REVERSED 201608	-1 925.00				
2017/12/04		SET OFF REFUND (ETI 201702)	-1 925.00				
2018/08/03		SET OFF REFUND (ETI 201702)	-1 925.00				
2018/08/06		SET OFF REFUND (UIF 201702)	-1 925.00				
2018/08/07		ETI FORFEIT REVERSED 201608	-3 852.00				
2018/08/21		SET OFF REFUND (UIF 201604)	700.01				
2018/08/21		SET OFF REFUND (UIF 201602)	118.09				
2018/08/21		SET OFF REFUND (UIF 201512)	1 095.54				
2018/08/21		SET OFF REFUND (UIF 201511)	440.84				
2018/08/21		SET OFF REFUND (UIF 201510)	221.71				
2018/08/21		SET OFF REFUND (UIF 201509)	994.86				
2018/08/21		SET OFF REFUND (UIF 201508)	280.95				
2019/04/03		ETI CARRIED FORWARD 201608	0.00				
2016/10/11		ETI CALCULATED 201609	-1 250.00				
2016/10/11		ETI UTILISED 201609	1 089.00				
2019/04/03		ETI CARRIED FORWARD 201609	-161.00				
2016/10/30		ETI CALCULATED 201610	-750.00				
2016/10/30		ETI UTILISED 201610	0.00				
2019/04/03		ETI CARRIED FORWARD 201610	-911.00				
2016/12/22		ETI CALCULATED 201611	-1 250.00				
2016/12/22		ETI UTILISED 201611	0.00				
2019/04/03		ETI CARRIED FORWARD 201611	-2 161.00				
2016/12/22		ETI CALCULATED 201612	-1 250.00				
2016/12/22		ETI UTILISED 201612	116.00				
2019/04/03		ETI CARRIED FORWARD 201612	-3 295.00				
2017/01/30		ETI CALCULATED 201701	-1 250.00				
2017/01/30		ETI UTILISED 201701	116.00				
2019/04/03		ETI CARRIED FORWARD 201701	-4 429.00				
2017/03/06		ETI CALCULATED 201702	-1 250.00				
2017/03/06		ETI UTILISED 201702	116.00				
2017/12/01		ETI FORFEIT 201702	5 563.00				
2018/08/03		ETI FORFEIT REVERSED 201702	-5 563.00				
2018/08/06		SET OFF REFUND (UIF 201509)	450.99				
2018/08/06		SET OFF REFUND (PAYE 201807)	3 000.00				
2018/08/06		SET OFF REFUND (PAYE 201608)	186.01				
2018/08/06		SET OFF REFUND (ETI 201608)	1 925.00				
2019/04/03		ETI CARRIED FORWARD 201702	0.00				
		<b>CUMULATIVE BALANCE</b>		<b>-402.41</b>	<b>0.00</b>	<b>5 644.51</b>	<b>5 242.10</b>
<b>Unallocated payments excluded from the cumulative balance</b>							
2016/07/06	77777777LC2016051	PAYMENT (RECEIPT NO.E39420645)	-968.00				
2016/07/06	77777777LC2016051	PAYMENT (RECEIPT NO.E39420645)	-968.00				
2016/12/23	77777777LC2016114	PAYMENT (RECEIPT NO.E42070951)	-45.66				

14

16

**Ageing - Transactions are aged according to the original due date, including all related interest and penalties**

<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days</b>	<b>120 Days</b>	<b>Total</b>
0.00	0.00	0.00	0.00	5 242.10	5 242.10

**Compliance Information**

<b>Active SDL Reference</b>	<b>Seta Code (SDL)</b>	SETA CODE	CHAMBER CODE
<b>Outstanding EMP501 Reconciliations</b>	<b>Outstanding EMP201</b>		
<b>Selected For Audit</b>			



## Explanatory notes:

1. The Statement Date (date requested) and Statement Period are displayed.
2. The balance for the Statement Period is displayed as well as the unallocated payments balance. The unallocated payments are not limited to a period. The closing balance exclude any periods not within the Statement Periods. Where account information for periods other than the Statement Period is required, please request a Statement of Account for the relevant periods.
3. The date displayed is the transaction's original date, i.e. the date the payment was made. Where the payment is journalised, the journal transaction will still show the original payment date.
4. The transaction reference is the Payment Reference Number (PRN) of the relevant transaction. Where no PRN is available, a unique number for the transaction will be displayed. The PRN is not unique as multiple payments can be made using the same PRN.
5. The description will indicate the type of transaction. There are two types which can appear here; liability transactions and non-liability transactions. Liability transactions will include return, reconciliation and SARS assessments, while non-liability transactions include payments, journals, penalty and interest, amongst others.
6. The transaction value column is total effect of the particular transaction (PAYE + SDL + UIF) values. All ETI transactions which do not influence the PAYE account are also displayed here.
7. All financial values that affect PAYE are displayed.
8. All financial values that affect SDL are displayed.
9. All financial values that affect UIF are displayed.
10. The account balance is the effect of all previous transactions for the period and the current transaction.
11. The liability transactions are grouped together and will typically be the first set of transactions for a period, with the exception of non-financial transactions with a date earlier than the liability transactions. The liabilities created via the EMP501 Employer Reconciliation Declaration will be indicated by the use of the word "RECON", whereas an EMP201 Monthly Declaration submission will have the word "DECLARATION" only.
12. The non-liability transactions are grouped together and will display underneath the liability transactions.

13. The total liability value and the total non-liability values are added and displayed for each period.
14. Where a refund is used to pay outstanding debt on another period, set-off transactions are created. The information in brackets indicates *from* where the transaction originated in the case of a credit transaction or *to* where the transaction was moved in the case of a debit transaction.
15. All payment and journal transactions display the receipt number. This number is unique per payment, regardless of the PRN used.
16. Payments which could not be allocated to the account are displayed here.
17. Compliance information, which includes outstanding returns and reconciliation information, is displayed here. For more detail on your compliance status, request your My Compliance Profile (MCP). See the [MCP webpage](#) for more information.