eFiling for EMP201

A guide to accessing the new features for the
Monthly Employer Declaration (EMP201) on eFiling

SARS e FILING

SARS
At Your Service

Introduction

As part of its drive for better service, SARS has been modernising and simplifying tax processes over the past two years. The journey to high quality PAYE submissions started in 2008 with the introduction of a formalised filing season for employers, structured Adobe forms and, for the first time, SARS providing employers with the free e@syFile™ Employer application suite.

In 2009 these solutions were enhanced with additional built-in checks and balances, considerably faster processing ability and electronic tracking features. The EMP701 form was also introduced for employers to make adjustments to prior years.

SARS has now made changes to the EMP201 monthly declaration process in order to align it with changes made to the yearly reconciliation process. These changes include a new PDF version of the EMP201 form, and the consolidation of the three different banking accounts for Pay-As-You-Earn (PAYE), Skills Development Levy (SDL) and Unemployment Insurance Fund (UIF) into one PAYE account supported by one referencing routine.

A new addition to the EMP201 is a unique Payment Reference Number (PRN), which is pre-populated onto the EMP201 form. This number is used to link the actual payment with the payment allocation, and is issued by SARS each time an employer wishes to make a payment.

In terms of the Income Tax Act 58 of 1962, employers are required to:
· Deduct the correct amount from employees;
· Pay those amounts to SARS monthly;
· Declare such amounts paid to SARS on a Monthly Employer Declaration (EMP201).

Employers using eFiling to capture their PAYE, SDL and / or UIF declarations will now be able to:
· Request for returns to be issued;
· Make corrections to previously submitted declarations; and
· Make adjustments for declarations where the amount paid exceeded the amount declared.

This guide will explain to you how to access the new features for the EMP201 form on eFiling. For a detailed guide to the new monthly declaration process, please view the PAYE 2010 – A guide for employers to the new monthly declaration process link on http://www.sars.gov.za.

1. Registering for eFiling

· Firstly, you need to register if you aren't already an eFiler. Go to *www.sarsefiling.co.za* and click on Register.
· Once you have read through and accepted the terms and conditions, you will need to enter your personal information for authentication purposes.
· You also need to then enter some more information relating to your business/organisation.
· You will have the opportunity to register for eFiling for Pay-As-You-Earn (PAYE), and Skills Development Levy (SDL). Registering for PAYE will automatically activate your registration for Unemployment Insurance Fund (UIF). Please make sure that you have the relevant tax reference numbers handy.
· Once this is done, you will see the Welcome to SARS eFiling! screen, and will have the opportunity to print a summary of your registration details. To ensure the security and privacy of your tax details, you will have to send us the following details before we are allowed to activate you as an Electronic Tax Return Filer:
    · A copy of your South African ID or South African passport; and
    · The SARS eFiling summary form.

You can also fax the relevant documents to ensure speedy registration: (011) 602 5312.
· Once you have completed the registration process, and have your login details, you can visit the eFiling website again to login.

2. Requesting, Completing and Submitting Your EMP201

This section explains how to go about requesting, completing and submitting your Monthly Employer Declaration (EMP201).

· To access your returns, click on the Returns tab displayed towards the top left of the page, then click on Returns Issued in the menu to the left of the screen to view the options.

· Click on Employee's Tax (EMP201) in the menu to the left of the screen.
· You will see the Return Search page.
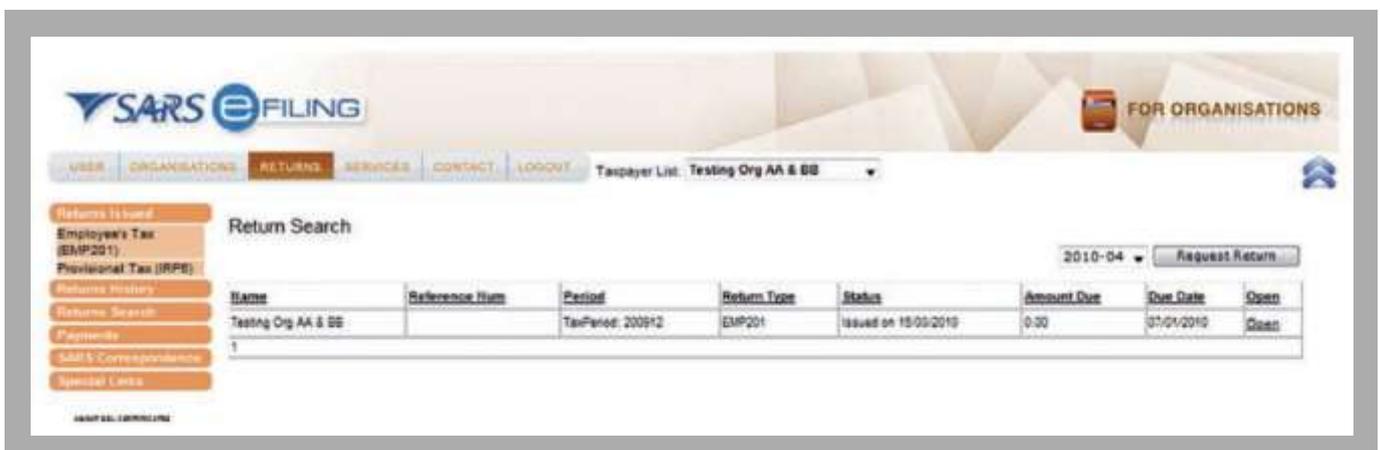
Note: SARS will no longer issue EMP201s to eFilers. You must request your EMP201 in your eFiling profile.

- To request a return for a specific period, use the drop-down list as shown below. Select the period for which you want to request the return, and click on Request Return.
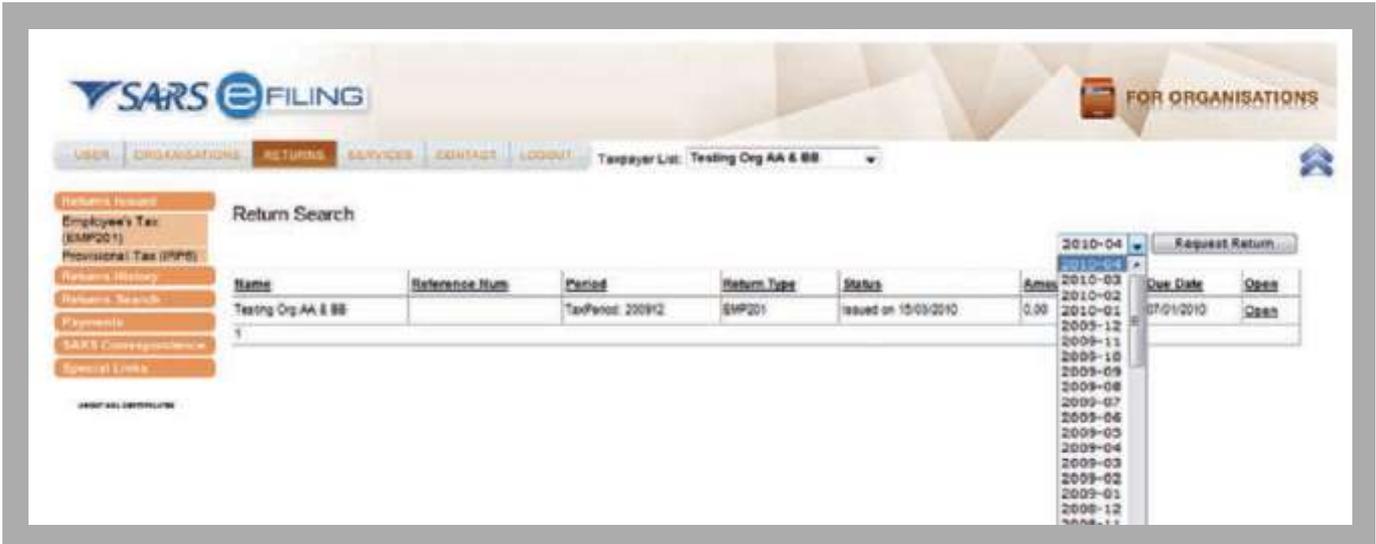
- A return for the period requested will immediately be displayed in the Return Search screen.
- The new EMP201 form is pre-populated with the Trading or Other Name, the applicable reference numbers for PAYE, SDL and/or UIF, as well as the Particulars of Declarant details.
- The Particulars of Declarant section will only be pre-populated if these details were completed on the registration screen.
- You will be able to edit the Particulars of Declarant section to make corrections.
- You will be required to declare the amounts for PAYE, SDL and UIF (where applicable) in the Payment Details section. Both the Payment Reference Number and the Payment Period field will be pre-populated by SARS.
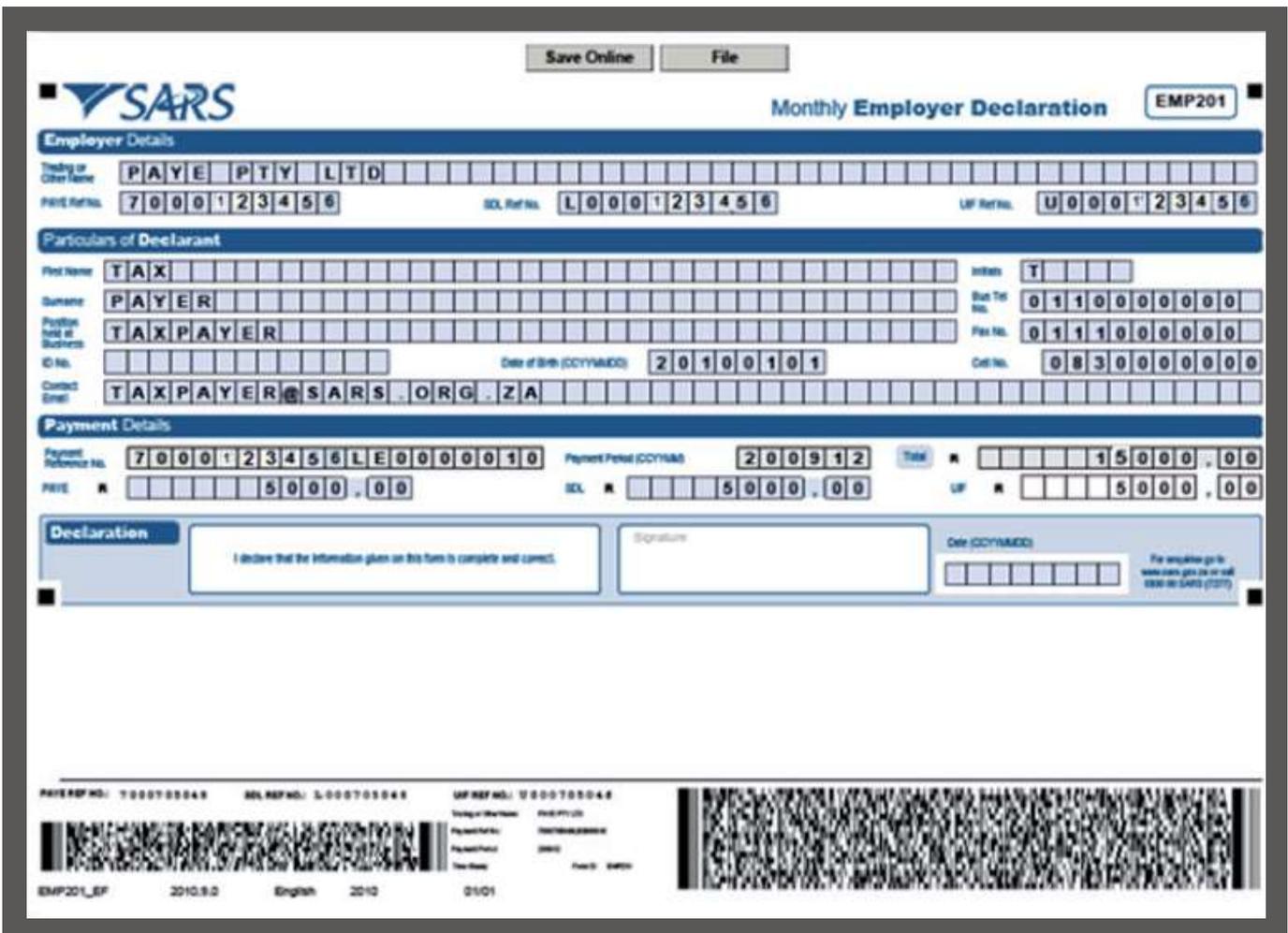
- Once the required information has been captured, you may use the Save Online option to save your declaration if you wish to edit or submit it later.
- Alternatively, you may submit your declaration by clicking on the File option.
- The pop-up message below will appear indicating that your EMP201 has been successfully submitted.

RESULT

Your EMP201 has been successfully submitted.

Continue

3. View Submitted EMP201

This section details how to view the EMP201 once you have submitted it.

- To view the submitted return, click on Returns History in the menu to the left of the screen to view the options available.
- Click on Employee's Tax (EMP201) in the menu to the left of the screen.
- Thereafter, select Open next to the return you wish to view in the Return Search screen.
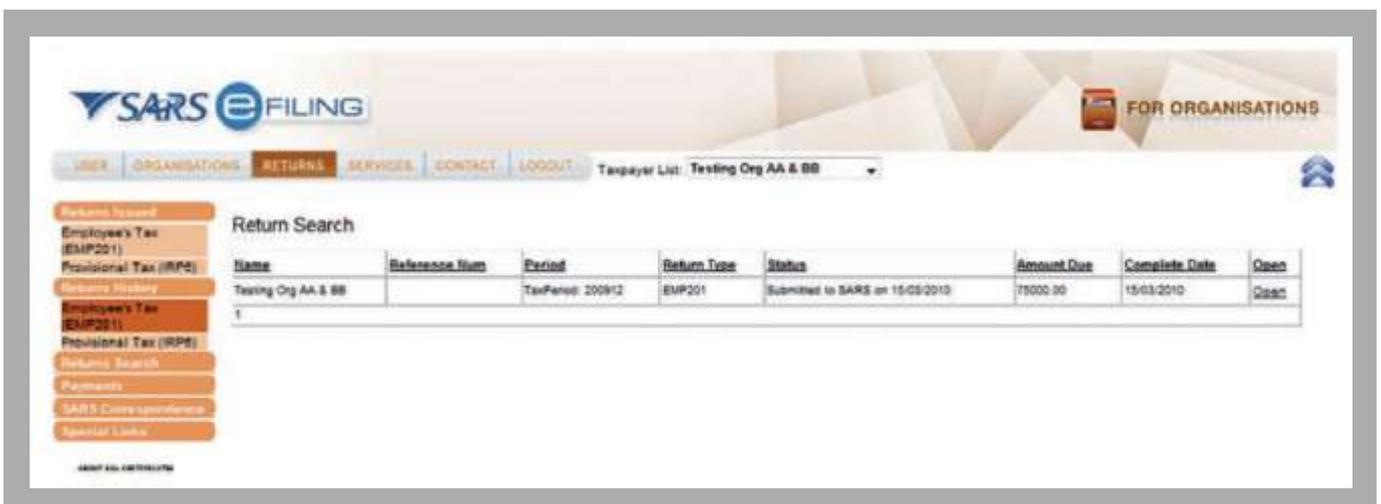
- A new EMP201 Work Page has been added, and displays the return once it has been opened. These are the options available on the EMP201 Work Page:
    o The Request For Correction option allows you to revise a previously submitted declaration. This option will be greyed-out until you have selected the particular return which you wish to correct. For more details on this option, please read section 4 Revising Your EMP201.
    o The Back To Search option allows you to go back to the Return Search screen.
    o Clicking on the Query SARS Status option allows you to view the latest status of a return, which will be displayed under Status Information.
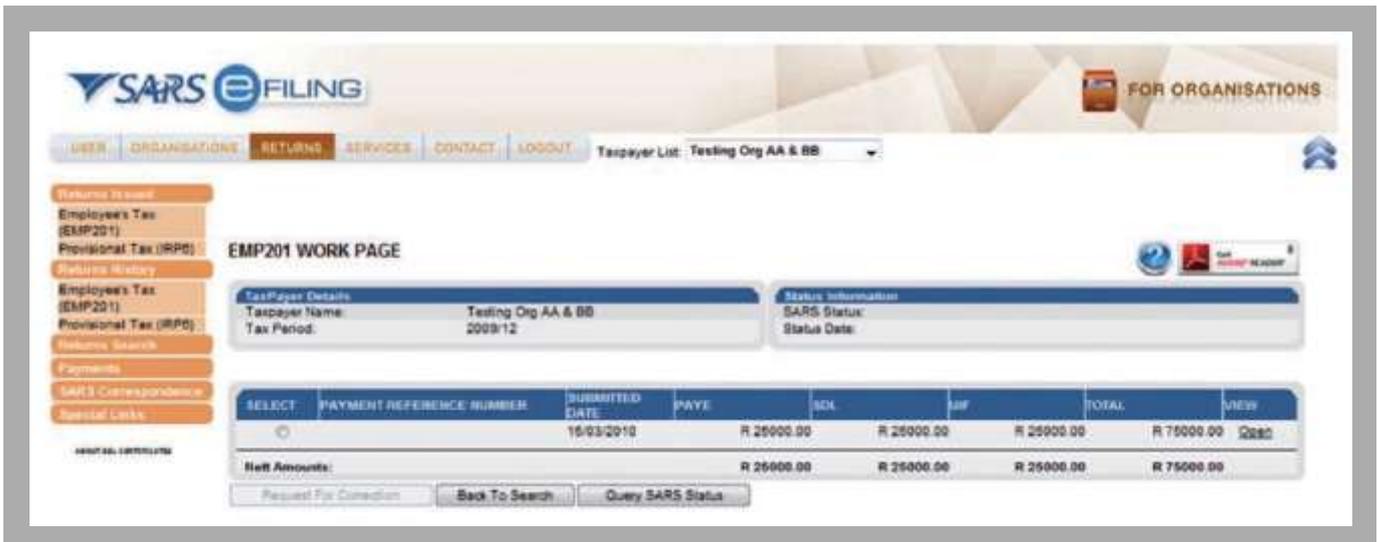
4. Revising Your EMP201

This section details how you can go about revising a previously submitted EMP201 declaration.

· To enable the greyed-out Request for Correction option, select the applicable return in the EMP201 Work Page. The Request for Correction option will then be highlighted.
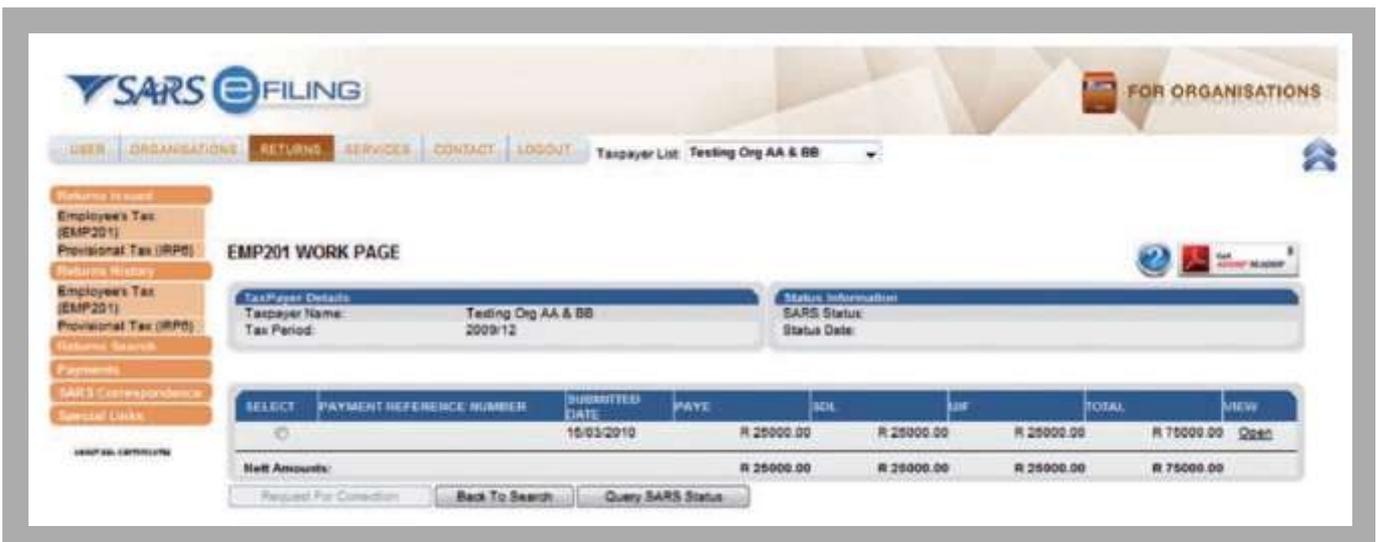
· Once clicked on, the Request for Correction option gives you access to an editable section.
· You must then declare the correct amount under each of the tax types (PAYE, SDL and UIF) where required.

Note: If the new amount contains cents, you must enter it using a dot as the system will NOT automatically insert a dot. For example, if the new amount is R1250.25, enter the dot (.) before entering the cents.

· Once you have entered the new amounts and the total amount is equal to the amount of your original declaration, the revised declaration will be available on the Preview Declaration and you can immediately file your revised EMP201.

- Alternatively, once you have entered the new amounts that are higher or lower than the original total declaration amount, click on the Calculate option.
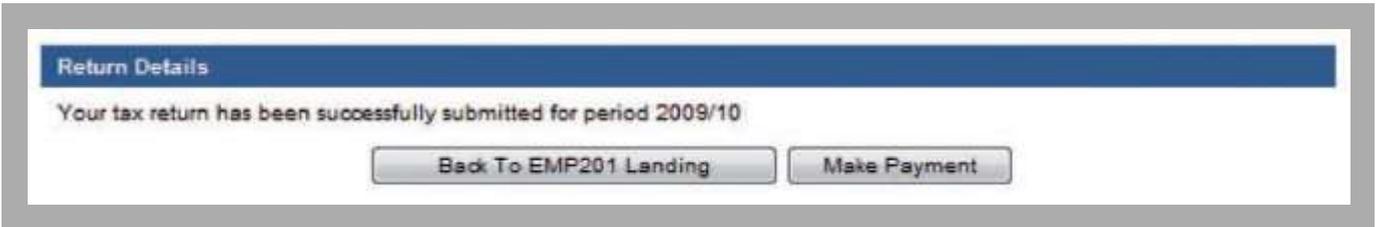- The following pop-up screen will appear:

- If the actual payment you made in respect of the originally submitted declaration is less than the amount stated on the new declaration, click OK. There will not be any unallocated money remaining.
- If the actual payment you made in respect of the originally submitted declaration matches the amount stated on the new declaration, click Cancel. If there is any unallocated money in this scenario, the unallocated money can be reallocated at a later stage.

a. Increasing a previous declaration

- If the new amount entered exceeds the amount previously declared, you must make an additional payment.
- A summary of the new amounts you have declared, and the amount owed, will be displayed.
- You can view the new declaration by clicking on Open alongside Preview New Declaration.
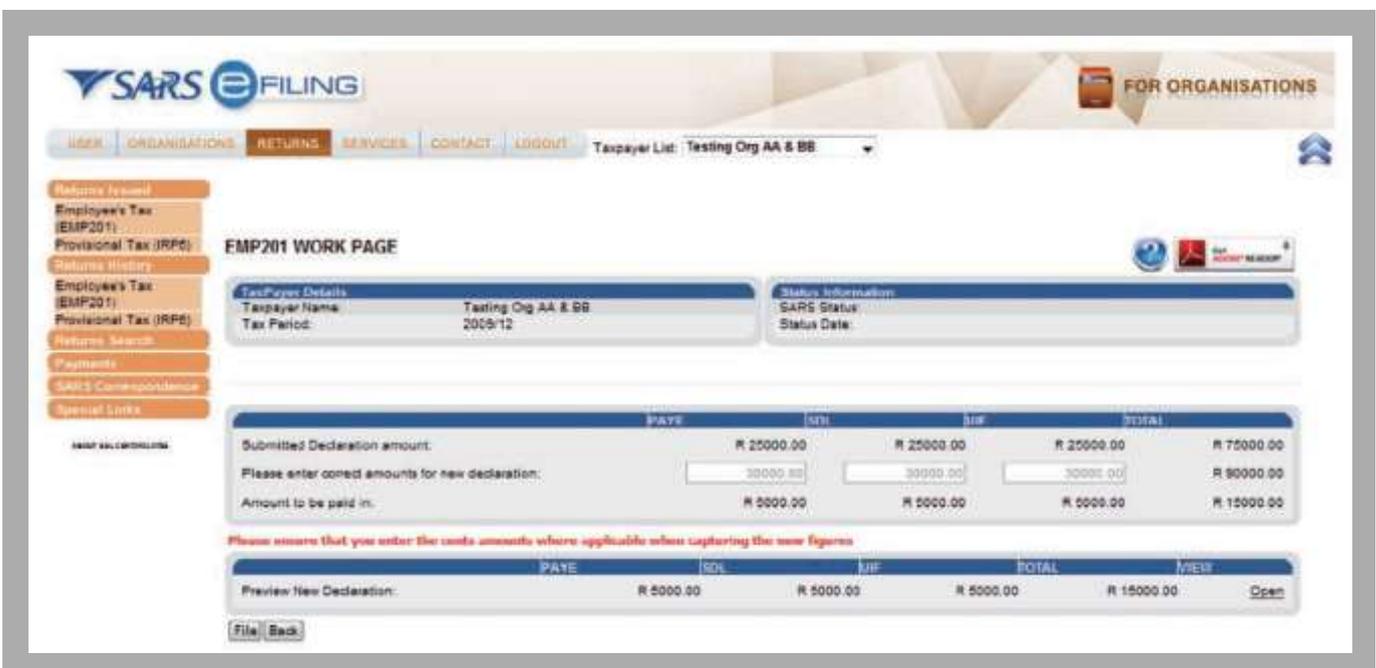
- Click on File to submit the additional return to SARS. The Return Details screen will be displayed with the following options:
  - o The Back to EMP201 Landing option allows you to go back to the Returns Search screen.
  - o The Make Payment option takes you to the Payment Details screen to make the required additional payment.

b. Decreasing a previous declaration

- If the amount entered is less than the amount previously declared, a credit is made available.
- You can either allocate this credit to other periods, or leave the credit unallocated by selecting 0 periods (this is the default option). If you use the default option, you may reallocate the credit at any stage.
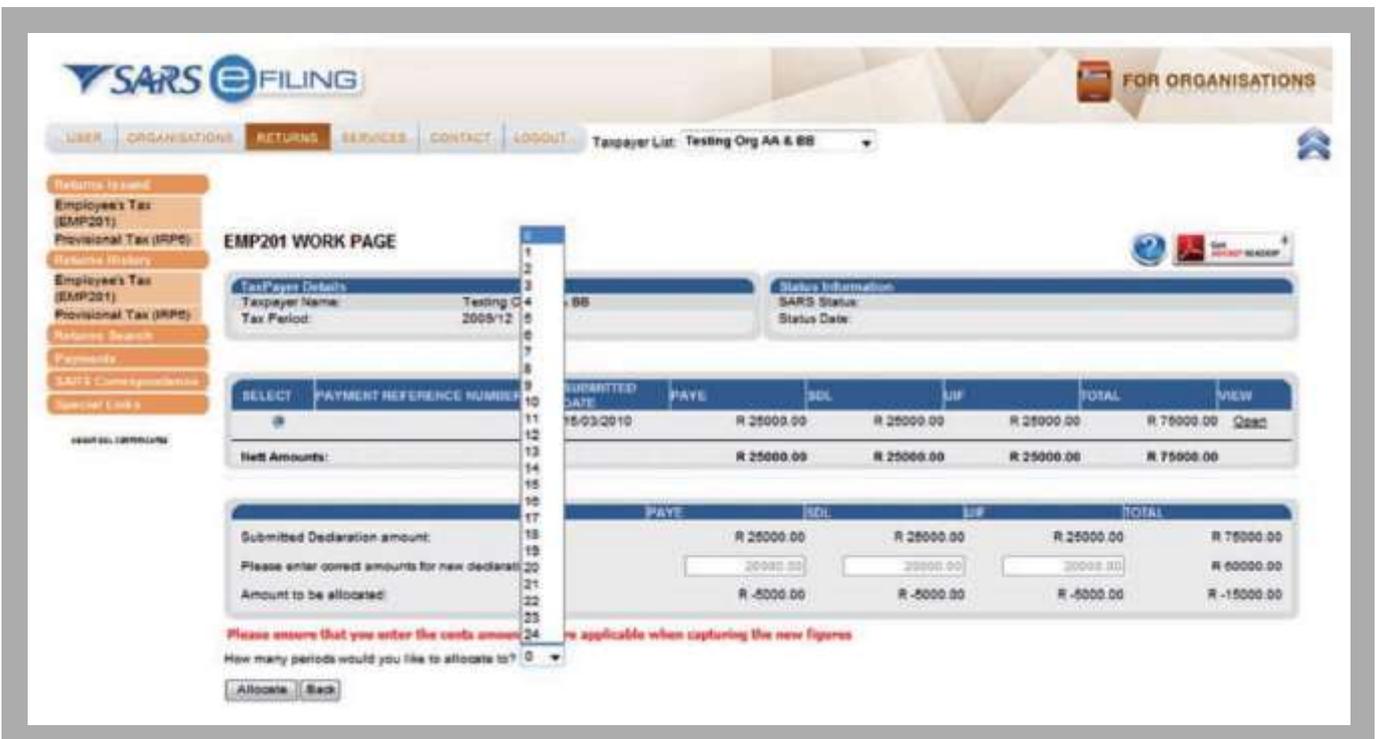
- Select the number of periods to which you would like to reallocate the credit, and click on Allocate.
- Additional fields will be displayed, allowing you to reallocate the available credit to different periods and tax types.

Note: You will NOT be able to reallocate a credit to the same period as that of the originally submitted declaration. Credit reallocations may be made for periods extending one month into the future, or back until the 1999 tax year.

- Once you have completed the relevant periods with the allocations, click on Submit.
- The declarations completed will be displayed in the SUMMARY table of the EMP201 Work Page.

- Click on File to submit your adjusted and additional returns.
- The Return Details screen will be displayed with the following options:
  - The Back to EMP201 Landing option allows you to go back to the Returns Search screen.
  - The Make Payment option takes you to the Payment Details screen to make the required additional payment.

c. Unallocated money

- If you left your credit as unallocated, i.e. selected 0 periods next to the question How many periods would you like to allocate to? on the EMP201 Work Page, you may reallocate this credit at a later stage.
- The following pop-up message will display when you have unallocated funds.
- Click on OK if you choose **NOT** to allocate the funds immediately.
- Once you click on Cancel the screen will navigate to the EMP201 Work Page for you to reallocate the funds.

- The unallocated funds will remain on the Return Search screen that opens when you select Returns Issued and Employee's Tax (EMP201) in the menu to the left of the screen.

- To reallocate these unallocated funds click on Open in the Return Search screen.
- Follow the process detailed in section 4 Revising Your EMP201.

5. Making a payment

- Ensure that your bank details are correctly set up (credit push or debit pull).
- Ensure that you have Access Rights, and that these are correctly set up to make a payment. For more information, view the Access Rights document by visiting www.sarsefiling.co.za, and clicking on FORMS & GUIDES.
- To find out more about the new payment rules for making a payment, visit www.sars.gov.za and click on All Publications. Scroll down and click on FIN-CH-02 - External - SARS Payment Rules (with SOP and annexures) - Policy under Payments to SARS.
- If you have submitted your declaration(s), and have selected the Make Payment option in the Return Details screen, the page will navigate to the Payment Details screen. Make the required additional payment for the declaration(s) you submitted.
- Alternatively, click on Payments in the menu to the left of the screen, and select General Unpaid. All unpaid returns will be displayed.

- Select the return for which you want to make payment, and click Make electronic payment.
- Select the account from which you are making payment, and follow the easy steps to make your payment.

6. Search Function

- There is a Search option under the Returns menu should you wish to search for specific returns. This option is particularly useful when you have multiple taxpayers linked to your profile.

For further assistance, please feel free to visit a SARS branch, call the SARS Call Centre on 0800 00 SARS (7277), visit www.sars.gov.za or www.sarsefiling.co.za