

The employer may use his/her own logo.
Under no circumstances may the employer use the SARS logo

EMPLOYEES TAX CERTIFICATE / WERKNEMERSBELASTINGSERTIFIKAAT

EMPLOYER INFORMATION / WERKGEWER INLIGTING

TRADING OR OTHER NAME HANDELS- OF ANDER NAAM	
IRP 5 NUMBER IRP 5 NOMMER	00000001
REFERENCE NUMBER VERWYSINGSNOMMER	
TAX YEAR BELASTINGJAAR	
EMPLOYER ENJOYS DIPLOMATIC INDEMNITY WERKGEWER GENIET DIPLOMATIEKE VRYWARING	
EMPLOYER BUSINESS ADDRESS / WERKGEWER BESIGHEIDSADRES	
	POSTAL CODE POSKODE

EMPLOYEE INFORMATION / WERKNEMER INLIGTING

NATURE OF PERSON AARD VAN PERSOON	EMPLOYEE SURNAME OR TRADING NAME WERKNEMER SE VAN OF HANDELSNAAM
FIRST TWO NAMES EERSTE TWEE NAME	INITIALS VOORL
IDENTITY NUMBER IDENTITEITSNOMMER	EMPLOYEE'S RESIDENTIAL ADDRESS / WERKNEMER SE RESIDENSIALE ADRES
PASSPORT NUMBER PASPOORT NOMMER	
DATE OF BIRTH GEBORTEDATUM	
COMPANY / CC / TRUST NUMBER MAATSKAPPY / CC / TRUST NOMMER	
INCOME TAX NUMBER INKOMSTEBELASTINGNOMMER	EMPLOYEE NUMBER WERKNEMERNOMMER
	POSTAL CODE POSKODE

TAX CALCULATION INFORMATION / BELASTING BEREKENING INLIGTING

PERIOD EMPLOYED FROM TYDPERK IN DIENS VANAF	PERIOD EMPLOYED TO TYDPERK IN DIENS TOT	VOLUNTARY OVER-DEDUCTION VRYWILLIGE OOR-AFTREKKING
PAY PERIODS IN TAX YEAR PERIODES IN BELASTINGJAAR	NUMBER OF PAY PERIODS WORKED AANTAL PERIODES GEWERK	FIXED RATE INCOME VASTE KOERS INKOMSTE
		DIRECTIVE NUMBER AANWYSINGNOMMER

INCOME SOURCES / INKOMSTE BRONNE

CODE / KODE	DESCRIPTION / BESKRYWING	RF IND / UFD IND	AMOUNT / BEDRAG

GROSS REMUNERATION / BRUTO BESOLDIGING

CODE / KODE	DESCRIPTION / BESKRYWING	AMOUNT / BEDRAG
3695	GROSS TAXABLE ANNUAL PAYMENTS / BRUTO BELASBARE JAARLIKSE BETALINGS	
3696	GROSS NON-TAXABLE INCOME / BRUTO NIE-BELASBARE INKOMSTE	
3697	GROSS RETIREMENT FUNDING INCOME / BRUTO UITREDINGSFUNDERINGSDIENS INKOMSTE	
3698	GROSS NON-RETIREMENT FUNDING INCOME / BRUTO NIE-UITREDINGSFUNDERINGSDIENS INKOMSTE	
3699	GROSS TOTAL / TOTALE BRUTO BESOLDIGING	

DEDUCTIONS / AFTREKKINGS

CODE / KODE	DESCRIPTION / BESKRYWING	CLEARANCE NO	AMOUNT / BEDRAG

EMPLOYEES TAX DEDUCTIONS / WERKNEMERSBELASTING AFGETREK

CODE / KODE	DESCRIPTION / BESKRYWING	AMOUNT / BEDRAG
4101	STANDARD INCOME TAX ON EMPLOYEES -SITE / STANDAARD INKOMSTE BELASTING OP WERKNEMERS -SIBW	
4102	PAY AS YOU EARN - PAYE / LOPENDE BETAALSTELSEL - LBS	
4103	TOTAL EMPLOYEES TAX / TOTALE WERKNEMERSBELASTING	

VALIDATION RULES FROM 2001 TAX YEAR

EMPLOYER HEADER RECORD

Code	Field name	(m) Mandatory, (o) Optional or (r) rules	Validation rules
2010	Employer name / trading name	M	<ul style="list-style-type: none"> • A70 • First code of record • Code not to be preceded by any other character (e.g. space or comma)
2020	Employer PAYE reference no	M	<ul style="list-style-type: none"> • N10 (fixed no of characters) • Valid PAYE reference no • Modulus 10 test
2030	Employer Tax Year	M	<ul style="list-style-type: none"> • N4 (fixed no of characters) • Format = CCYY • Cannot be greater than current tax year + 1 • Cannot be less than current tax year — 10 (not less than 1999)
2040	Employer address line 1	M	<ul style="list-style-type: none"> • A35 • 1999 & 2000 - no commas allowed in address information • 2001 - commas allowed
2050	Employer address line 2	O	<ul style="list-style-type: none"> • A35
2060	Employer address line 3	O	<ul style="list-style-type: none"> • A35
2070	Employer address line 4	O	<ul style="list-style-type: none"> • A35
2080	Employer postal code	M	<ul style="list-style-type: none"> • N4 (fixed no of characters) • 0000 to be rejected (must be valid postal code) • not to be included in address lines (specified separately)
2090	Employer enjoys diplomatic indemnity	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value can only be Y, J or N
9999	End of record	M	<ul style="list-style-type: none"> • Last code of record • Must no be followed by any other character

EMPLOYEE IRP5 / IT3(a) RECORD

Code	Field name	(m) Mandatory, (o) Optional or (r) rules	Validation rules
3010	IRP5/IT3(a) number	M	<ul style="list-style-type: none"> • A8 (fixed no of characters) • First code of record • Code not to be preceded by a any other character (e.g. space or comma) • Electronic — must be 8 numeric digits and be supplied with leading zeroes • Manual — alphanumeric number pre-printed • Number cannot be a duplication of another certificate already submitted or on same submission (same employer & tax year) • Employers reference no starting with 799... or 9... will be rejected if IRP5 (only allowed to issue IT3(a))
3020	Nature of person	M	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value <ul style="list-style-type: none"> A - Individual with ID or Passport no B - Individual without ID or Passport no C - Director of private company / Member of CC / Sole Proprietor D - Trust E - Company or CC F - Partnership G - Corporation H - Employment company K - Employment trust

3030	Employee surname / trading name	M	<ul style="list-style-type: none"> • A120 • Value if nature A, B, C - Individual's surname • D, K - Name of Trust • E, H - Company / CC trading name • F - Partnership name • G - Corporation name
3040	First two names	R	<ul style="list-style-type: none"> • A90 • Mandatory if nature of person = A, B or C • Reject if supplied iro other nature of persons
3050	Initials	R	<ul style="list-style-type: none"> • A5 • Mandatory if nature of person = A, B or C • Reject if supplied iro other nature of persons
3060	Identity number	R	<ul style="list-style-type: none"> • N13 • Mandatory if nature of person = A or C and Passport no is not available • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3070	Passport number	R	<ul style="list-style-type: none"> • A13 • Mandatory if nature of person = A or C and ID no is not available • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3080	Date of birth	R	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Mandatory if nature of person = A, B or C • Accept if supplied iro other nature of persons • Cannot be greater than current date
3090	Company / CC / Trust number	R	<ul style="list-style-type: none"> • A16 • Mandatory if nature of person = D, E, K or H • Accept as specified - no further validation • Reject if supplied iro other nature of persons
3100	Income Tax number	O	<ul style="list-style-type: none"> • N10 (fixed no of characters) • 1999 & 2000 - Accept as specified (no validation) • 2001 - Modulus 10 test (if specified - must be valid number)
3110	Employee address line 1	M	<ul style="list-style-type: none"> • A35 • 1999 & 2000 - no commas allowed in address information • 2001 - commas allowed
3120	Employee address line 2	O	<ul style="list-style-type: none"> • A35
3130	Employee address line 3	O	<ul style="list-style-type: none"> • A35
3140	Employee address line 4	O	<ul style="list-style-type: none"> • A35
3150	Employee postal code	M	<ul style="list-style-type: none"> • A20 • 0000 accepted if specified • not to be included in address lines (specified separately)
3160	Employee number	R	<ul style="list-style-type: none"> • A25 • Mandatory if nature of person = B, F or G • Accept if supplied iro other nature of persons
3170	Date employed from	M	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Valid date not greater than current date • Value cannot be greater than value of code 3180
3180	Date employed to	M	<ul style="list-style-type: none"> • N8 (fixed no of characters) • Format - CCYYMMDD • Valid date not greater than current date + 30 days • Value cannot be less than value of code 3170

3190	Voluntary over deduction	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Reject if IT3(a) • Value can only be Y, J or N
3200	Pay periods in tax year	R	<ul style="list-style-type: none"> • N3.4 (fixed no of characters) • Mandatory if IRP5 - accept if supplied iro IT3(a) • Must have a decimal point • Cannot be less than value of code 3210 • Value - 1.0000 up to 380.0000
3210	Pay periods worked	R	<ul style="list-style-type: none"> • N3.4 (fixed no of characters) • Mandatory if IRP5 - accept if supplied iro IT3(a) • Must have a decimal point • Cannot be greater than value of code 3200
3220	Fixed rate income	O	<ul style="list-style-type: none"> • A1 (fixed no of characters) • Value can only be Y, J or N • Not applicable if IT3(a)
3230	Directive number	O	<ul style="list-style-type: none"> • A13 • Accept if specified - interface with NITS • Only one number per certificate
3601 to 3612 3701 to 3714 3801 to 3810 3901 to 3907	Normal Income Allowances Fringe benefits Lump sum payments	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • 1999 & 2000 - negative amounts allowed • 2001 - reject if negative amounts are specified • Total income amounts must = sum of 3696 + 3699 • A1 (fixed no of characters for RF indicator) • RF indicator must be inserted between code and amount (value Y, J, N or empty field)
3695	Gross annual income	R	<ul style="list-style-type: none"> • N15 • Only applicable from 2001 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid)
3696	Gross non-taxable income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Must equal sum of amounts iro codes 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714 • Allow R20 deviation for rounding off
3697	Gross retirement funding income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Allow R20 deviation for rounding off
3698	Gross non-retirement funding income	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • Allow R20 deviation for rounding off

3699	Gross remuneration	R	<ul style="list-style-type: none"> • N15 • Code mandatory if income amounts are specified • Cents must be omitted (decimal in amount is invalid) • 2000 - amount = sum of 3697 + 3698 • 2001 - amount = total of amounts for all income codes specified (excluding 3602, 3604, 3609, 3612, 3703, 3705, 3709 and 3714) <ul style="list-style-type: none"> - sum of 3696 + 3699 = sum of amounts for all income codes - amount = sum of 3697 + 3698 • Allow R20 deviation for rounding off
4001 to 4007	Deduction amounts	R	<ul style="list-style-type: none"> • N15 • Code mandatory if amount is specified • Cents must be omitted (decimal in amount is invalid) • If employee contributed to more than one fund, then contributions to each fund must be shown separate • No negative amounts allowed • N11 (fixed no of characters for clearance no) • Fund clearance no must be inserted between code and amount, except for 4005 (value = clearance number 18204xxxxxx or empty field) • Format of clearance number = ,code,,amount, ,code,18204 no, amount,
4101	SITE deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • invalid if IT3(a) - use code 4150
4102	PAYE deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • mandatory if fixed rate income & voluntary over deduction = Y or J (amount must be greater than 0) • invalid if IT3(a) - use code 4150
4103	Total tax deduction	R	<ul style="list-style-type: none"> • N12.2 • 2 decimal digits mandatory (cents must be specified even if zero) • decimal point - no comma allowed • negative amounts not allowed • amount = sum of 4101 + 4102 • invalid if IT3(a) - use code 4150
4150	IT3(a) reason code	R	<ul style="list-style-type: none"> • N2 • Mandatory if IT3(a) • If code specified - codes 4101, 4102 or 4103 may not be supplied • If no value then 4103 cannot be zero • Value: 01 = Director's remuneration (private co / CC) 02 = Income less than tax threshold 03 = Independent contractor 04 = non-taxable earnings (also use for nil directives)
9999	End of record	M	<ul style="list-style-type: none"> • Last code of record • Must not be followed by any other character

EMPLOYER TRAILER RECORD

Code **Field name** **(m) Mandatory,
(o) Optional or
(r) rules** **Validation rules**

6010	Employer total records	M	<ul style="list-style-type: none">• N15• First code of record• Total = Employer header (2010) + All certificates (3010) - must be correct• Code not to be preceded by any other character (e.g. comma or space)
6020	Employer total code value	M	<ul style="list-style-type: none">• N15• Total = Sum of all codes 2010 - 2090, 3010 - 4150 + all 9999 in the specific records (must be correct)
6030	Employer total amount	M	<ul style="list-style-type: none">• N12.2• 2 decimals mandatory (cents must be specified)• Decimal point - comma not allowed• Total = total of amounts values for employer for codes 3601 - 4103 (must be correct)• Rounding off in records — if there is discrepancy, multiply the number of occurrences of amounts with 99 cents. If figure is greater than or equal to the difference - accept submission
9999	End of record	M	<ul style="list-style-type: none">• Last code of record• Must not be followed by any other character