RSA Submission Process
Interim and Tax Year-end Reconciliation Checklist

sage

This checklist is only a guideline. We strongly recommend that you either attend a training workshop or book a consultation:

- For more information on the training available click here.
- To book a consultation click here.

Important information

- The checklist is based on the SARS Submission Process (Select Main Menu, Utilities, RSA Submissions, and then SARS Submission Process).
- The IRP5/IT3a Report (RN 507) can also be used for this process.
- Tax certificates submission files may only be produced on the latest Sage software release applicable to the tax year.
- Ensure all required fields are completed to avoid rejection or possible penalties.
- Download the latest SARS e@syFile software to enable you to submit the IRP5/IT3(a) files to SARS (www.sarsefiling.co.za).
- Submit your reconciliation before the deadline to avoid penalties and interest being charged.

> Under the Utilities Menu the RSA Submission Utility is available to assist with the successful reconciliation and completion of the Interim and Tax Year-end submission process.

Preparation

Step	Procedure	Payroll	SARS e@syFile	Completed
1	**Interim Reconciliation:** - The Interim Reconciliation must be performed from the Live payroll system. - Ensure that you in the August period of the tax year or later. - No tax certificates are generated or distributed to employees. **Tax Year End Reconciliation:** - Create your Tax Year-end Copy System prior to your roll over from February to March. - The Tax Year-end Reconciliation must be performed from the Copy System. - Ensure that you are in the final period of the tax year (verify the Period Info screen on the Basic Company Information Screen).	✔		

Step	Procedure	Payroll	SARS e@syFile	Completed
2	**SARS Submission Process – Step 1** **STEP 1** Validate Company Information **Validate Company Information** on the Basic Company Information Screen: • Registered/trading name of the company (company name that must print on the tax certificates) • Physical address of the company • Trade Classification Code • Tax registration number (PAYE reference number) • UIF reference number (Uxxx number on EMP201) • SDL reference number (Lxxx number on EMP201) • Diplomatic indemnity indicator (if applicable) • IRP5 Contact Person Details (person to address reconciliation queries) • Standard Industry Classification Code (SIC Code) (Employment Tax Incentive Tab) • Special Economic Zone (if applicable)	✓		
3	**SARS Submission Process – Step 2** **STEP 2** Validate IRP5/IT3(a) Warnings and Errors • Click on the **Step 2** button to run the Validation report • As alternative, you can run the IRP5/IT3a Report from the Reports and Maintenance menu and select the "Validation Only" option on the *IRP5 Action Required.* • All errors and warnings identified on the validation report should be corrected on the payroll.	✓		
4	**SARS Submission Process – Step 3** **STEP 3** Validate Additional Information • Click on the **Step 3** button to validate the additional employees' information. • An Excel report will generate containing the employees' information. • This information on the Excel report should be reviewed and verified. The following information should also be verified per employee on the *Employee Information Screens*: **Personal Details tab** • Surname (no special characters*)	✓		

- First Two Names (no special characters*)
- Initials (no special characters*)
- Identity Number/Passport number and Passport Country (Required. Use the ID Validate report and ensure that all ID Numbers are correct)
- Date of Birth (Make sure that the date of birth corresponds with the first 6 digits of the ID number).
- Employee Business Telephone number (must start with a zero, e.g. 027 12 420 7000 or 012 420 7000)
- Where the employee record is a Company or CC, the following is mandatory:
    - Trading name (complete on Surname field)
    - Company number (CCYY/NNNNN/NN)
- Where the employee record is a Trust the following is mandatory:
    - Trading name (complete on Surname field)
    - Trust number

Address Details tab

- Residential, Postal and Work Address (Mandatory. Remove special characters and correct all fictitious information, e.g. XXX instead of a valid address).
- Ensure Country Codes are completed on all addresses.
- Complete the *Care of Intermediary* field if "Care of" Postal Address is ticked.

*Certain special characters are allowed. Click here to access the SARS BRS V19.04 (page 5) which provides a list of the accepted special characters

Statutory Details tab

- Confirm that the Tax Status is correct (Refer to ⓘ for more details)
- Voluntary Over Deduction of PAYE (if applicable)
- Legally Retired (if applicable)
- Confirm the IRP5 Start Date
- Tax Number (Required)
- Directive % (only applicable if your Tax Status is set to Directive % or Directive (Director))
- Directive Number(s) if applicable (maximum 3 per record)
- Assessment Year (if record was terminated in previous tax year)
- Manual / e@syFile Issued (flag employees only if no certificate should generate from payroll)

Payment Details tab

- Branch Code
- Account Number
- Type of account
- Account Holder Name

	- Account Holder Relationship - Name of bank and branch (optional) **Employment Tax Incentive tab** - Status - Asylum Seeker Permit Number (if applicable) - Refugee ID Number (if applicable) - Identification - Valid ID document (RSA ID) - Periods - ETI Date Engaged - SIC - Special Economic Zone (if applicable) - Minimum Monthly Wage Code - Wage Regulated Measure / National Minimum Wage Rate (if applicable) - Standard Industry Classification Code (SIC) (mandatory)				
5	**Verify information** on the Earning Definition (ED) Screen: When Taxable column, IRP5 Codes, and RFI Flags (if applicable), included for SDL.	✓			
6	**Verify information** on the Deduction Definition (DD) Screen: Deduction Type, Tax Deductible (if applicable), IRP5 Codes for Deduction, and CC Taxable columns, IRP5 Codes for CC, included for SDL.	✓			
7	**Verify** IRP5 codes on the Calculation (XD) and Own Screens (OD). IRP5 Code, included for SDL	✓			
8	**STEP 4** Validate Retirement Fund Values - Click on the **Step 4** button to validate the Retirement Fund Values. - An Excel report will generate containing the retirement fund values per employees. **Verify** Retirement Fund Income values per month for all employees contributing towards a Hybrid or Defined Benefit Fund and adjust where necessary. - Generate Retirement Funds report (RN 765) per month	✓			
9	**Verify** the Travel Allowance and Company Car values and percentages Generate Trv/CoCar report (RN 761) to review	✓			
10	**Verify** the Reimbursive Travel values and exceptions From the Main Menu, select History, Reports, then select Reimbursive Travel	✓			
11	Ensure that the **Medical Aid Dependents** reflect correctly on the Medical History Screen.	✓			

		• Print the Medical Aid History Report (RN748) and compare this with your monthly Medical Aid billing statements.			
		Verify possible overclaim on ETI values (in the following scenario cases where you transferred employees without YTD values in the middle of a month.) • You have more than one company in your directory with the same PAYE Number, and • you have the same employee in more than one payroll company, and • you claimed ETI for that employee in both companies for a specific month.	✓		

12		**STEP 5** Reconcile EMP501 Values
		
		• Click **Step 5** button to generate reconciliation reports:
		  ○ EMP501 Reconciliation
		  ○ ETI History Report
		  ○ 12 Month Report
		  ○ History Report
		(These reports are accessible from the History Report and Reports and Maintenance menu as well)
		
		Reconcile the declared EMP201 payments made to SARS by comparing it to the PAYE, UIF, SDL and ETI on the Payroll system for the tax year.
		
		Reconcile the Employment Tax Incentive (ETI) claimed from SARS by comparing it to the ETI on the Payroll system.
			✓		

13		**STEP 6** Perform Test Run
		
		• Click **Step 6** button to perform a Test Run
		• Select the type of run:
		  ○ Tax Year End Run (February tax year-end submission)
		  ○ Period Run (August interim reconciliation submission)
		• Select companies to include in run (current/multiple)
		• Select print option selection for export
			✓		

14		**STEP 7** Import Test Run into e@syFile **For an Interim Reconciliation:** Do an IRP5, **Period Reconciliation, Test Run** on the Payroll system and import the test file into SARS e@syFile Employer.	✓		

	If an error list is generated, correct the errors and re-do the Test Run. No tax certificates will generate. **Tax Year End Reconciliation:** Do an IRP5, **Tax Year end, Test Run** on the Payroll system and import the test file into SARS e@syFile Employer. If an error list is generated, correct the errors and re-do the Test Run.	✓		
15	**STEP 8** Perform Live Run **For an Interim Reconciliation:** Do an IRP5, **Interim Reconciliation, Live Run** on the Payroll system and import the live file into e@syFile Employer only if no error list is generated when doing the Test Run. **For a Tax Year End Reconciliation:** Do an IRP5, **Tax Year end, Live Run** on the Payroll system and import the live file into e@syFile Employer only if no error list is generated when doing the Test Run.	✓		

The below steps need to be completed in e@syFile – if you need assistance with any of the below steps you need to contact the SARS's Support Desk (please refer to the Sage Support Desk's Do's and Don'ts at the end of this list).				
16	Verify **employer information** on e@syFile Employer.		✓	
17	Capture all **manual tax certificates** on e@syFile Employer.		✓	
18	Complete the **EMP501 Reconciliation** on e@syFile Employer.		✓	
19	**Submit the electronic information** to SARS via e@syFile.		✓	
20	**Generate IRP5** to distribute to employees (only done for Tax Year End Reconciliation).	✓	✓	
21	**Upload IRP5** to InfoSlips (InfoSlips users only) Click here for steps	✓		
22	**Upload IRP5** to ESS (ESS users only) Click here for steps	✓		
23	**Backup Submission data:** • Make a full system backup • Suggested file name**:** – For an **Interim Reconciliation**: PeriodTaxyyyy_R53a.zip or	✓		

	− For a Tax Year End Reconciliation: Taxyyyy_R53a.zip		
24	Make a backup of your e@syfile data		✓

Sage support desk vs SARS's support desk – who should you call for assistance?

Steps	To Do	Who can assist?
1	Backup and restore e@syFile	SARS Support
2	Downloading or installing e@syFile software or assisting with any technical errors as a result of the download	SARS Support
3	Adding or changing passwords on e@syFile	SARS Support
4	Verify all relevant data on your payroll, e.g. basic company information, personal details of employees, IRP5 codes, etc.	Sage Support
5	Import the Payroll file	Sage Support
6	Correct validation errors	Sage Support
7	Cancel certificates on e@syFile	Sage Support
8	Capture manual certificates on e@syFile	SARS Support
9	Restatement of EMP201	SARS Support
10	Complete the EMP501 Declaration on e@syFile	SARS Support
11	Complete the EMP701 Remuneration Declaration	SARS Support
12	Submit electronic information to SARS via eFiling or electronic medium (CD)	SARS Support
13	Generate IRP5/IT3(a) certificates via PDF from payroll	Sage Support
14	Generate IRP5/IT3(a) certificates via PDF from e@syFile	SARS Support
15	Resubmission of previous years	Book a Consultation
16	Any eFiling related questions	SARS Support