

Sage 300 People

Release Notes

25.3.3.0

September 2025

Sage

Table of Contents

1.0	Mid-Year Submission Changes	3
1.1	Employee Tax Numbers Validation	3
1.2	New IRP5 Code 3623 (Antedated Salary/Pension)	3
1.3	New IRP5 Code 4042 and 4588 (Repayment/Refund/Recoupment of s11(nA) Amount)	5
1.4	New IRP5 Code 4589 (Section 11(nB) Recoupment)	9
2.0	Employment Equity Changes	11
2.1	Overview	11
2.2	Setup New Numerical Goals and Targets	13
2.3	Employment Equity EEA2 Report Changes	14
2.3.1	EEA2 – Section A: Employer Details and Instructions	14
2.3.2	EEA2 – Section B: Workforce Profile and Numerical Targets	16
2.3.3	EEA2 – Section C: Workforce Movements	22
2.3.4	EEA2 – Section D: Skills Development	24
2.3.5	EEA2 – Section E: 5 Year Sector Targets, Numerical Goals and Annual Numerical Targets	24
2.3.6	EEA2 – Section F: Consultation and Affirmative Action Measures	26
2.3.7	EEA2 – Section G: Monitoring and Evaluation	27
2.3.8	EEA2 – Section H: Signature of the Chief Executive Officer/Accounting Officer	27
2.4	Employment Equity EEA4 Report Changes	27
2.4.1	EEA4 – Section A: Employer Details and Instructions	28
2.4.2	EEA4 – Section B: The Following Must be Taken into Consideration when Completing the EEA4 Form	28
2.4.3	EEA4 – Section C – Workforce Profile and Total Remuneration	28
2.4.4	EEA4 – Section D1: Fixed/Guaranteed and Variable Remuneration	29
2.4.5	EEA4 – Section D2: Fixed/Guaranteed and Variable Remuneration	29
2.4.6	EEA4 – Section E: Median Remuneration and the Remuneration Gap	30
2.4.7	EEA4 – Section F: Signature of the Chief Executive Officer/Accounting Officer	31
3.0	Product Updates	32
3.1	Custom Calculations - New Variable Field for Taxable Definition Types	32
3.2	Bug Fixes	32
3.2.1	Generic Tax Import Error	32
3.2.2	Hierarchy Summary Report	32

1.0 Mid-Year Submission Changes

The South African Revenue Services (SARS) have published the latest SARS Business Requirements Specification for 2025/2026, including the validations for the Interim Employer Reconciliation for March to August 2025 (Period 202508).

The system has been aligned to the latest SARS requirements for mid-year submissions. This includes the IRP5 file, reports and certificates.

Please implement any necessary changes that are applicable to your unique company setup and employee needs.

1.1 Employee Tax Numbers Validation

During testing of the BETA version of the e@syFile software, it was identified that the validation of employee Income Tax Reference Numbers—previously flagged as a warning—was being treated as an error, causing files to fail validation.

SARS initially confirmed that strict validation would apply during the Interim Employer Reconciliation period for March to August 2025 (Period 202508). Although the requirement has always been listed as mandatory in the SARS Business Requirement Specification (BRS), previous submission cycles allowed files to pass without these numbers.

However, SARS has now confirmed that the validation will not be enforced for the interim submission. Missing Income Tax Reference Numbers will continue to trigger warnings only, not errors. Strict enforcement has been postponed until the February 2026 submission (2025/2026 tax year).

1.2 New IRP5 Code 3623 (Antedated Salary/Pension)

A new IRP5 Code 3623 for Antedated Salary/Pension has been added. This new IRP5 Code is applicable from the 2025 Year of Assessment as a non-taxable earning. Prior to 2025 Year of Assessment, antedated salary/pension amounts were reported under IRP5 Code 3907.

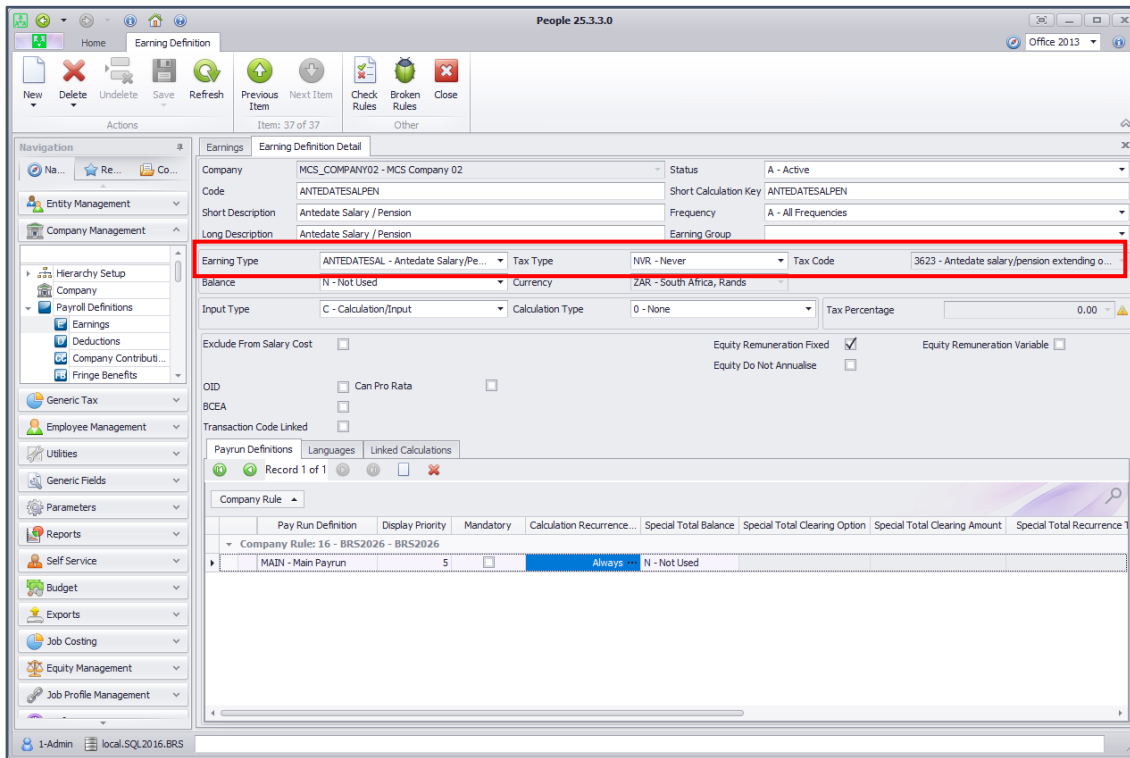
The value entered against IRP5 Code 3623 is included in the SDL and UIF calculations by default, but it may be excluded, depending on whether an exemption applies to the payment. It may be included in RFI calculations. ETI defaults to Full, but this can be amended if necessary.

Employers are required to apply for a directive when paying antedated salary or pension for prior tax years. These amounts must be reported under the non-taxable earning line using IRP5 Code 3623.

A new Earning Definition is available to capture the Antedated Salary/Pension value.

On the Navigation pane:

- Expand **Company Management**
- Expand **Payroll Definitions**
- Double-click on **Earnings**
- Click on **New**



The new Earning Type 'ANTEDATESAL – Antedate Salary/Pension' to employers is available and linked to the Tax Type 'NVR - Never' and the IRP5 Code 3623.

Note:

When values are captured on an earning line linked to IRP5 Code 3623, a Directive Number is mandatory.

1.3 New IRP5 Code 4042 and 4588 (Repayment/Refund/Recoupment of s11(nA) Amount)

In the March 2025 software update (Version 25.1.3.0), the IRP5 Code 4042 for Repayments/Refunds to Employers was added under Deduction Definitions.

For more details, refer to [Release Notes 25.1.3.0](#) on Repayments/Refunds to Employers.

Following this release, SARS revised the application of IRP5 Code 4042 and introduced a new deduction IRP5 Code, 4588. These two IRP5 Codes are used in conjunction as follow:

- IRP5 Code 4042: Reflects amounts deducted in the current tax year under section 11(nA) and Fourth Schedule paragraph 2(4)(g), i.e. the tax deduction allowed on the payroll.
- IRP5 Code 4588: Captures the total amount repaid by the employee in the tax year for a section 11(nA) recoupment, i.e. the actual repayment made by the employee.

Note:

This tax deduction is not applicable to all repayments. It is for very specific cases where the employee correctly accrued an amount but needs to repay it due to a specific reason such as breach of contract. More examples include:

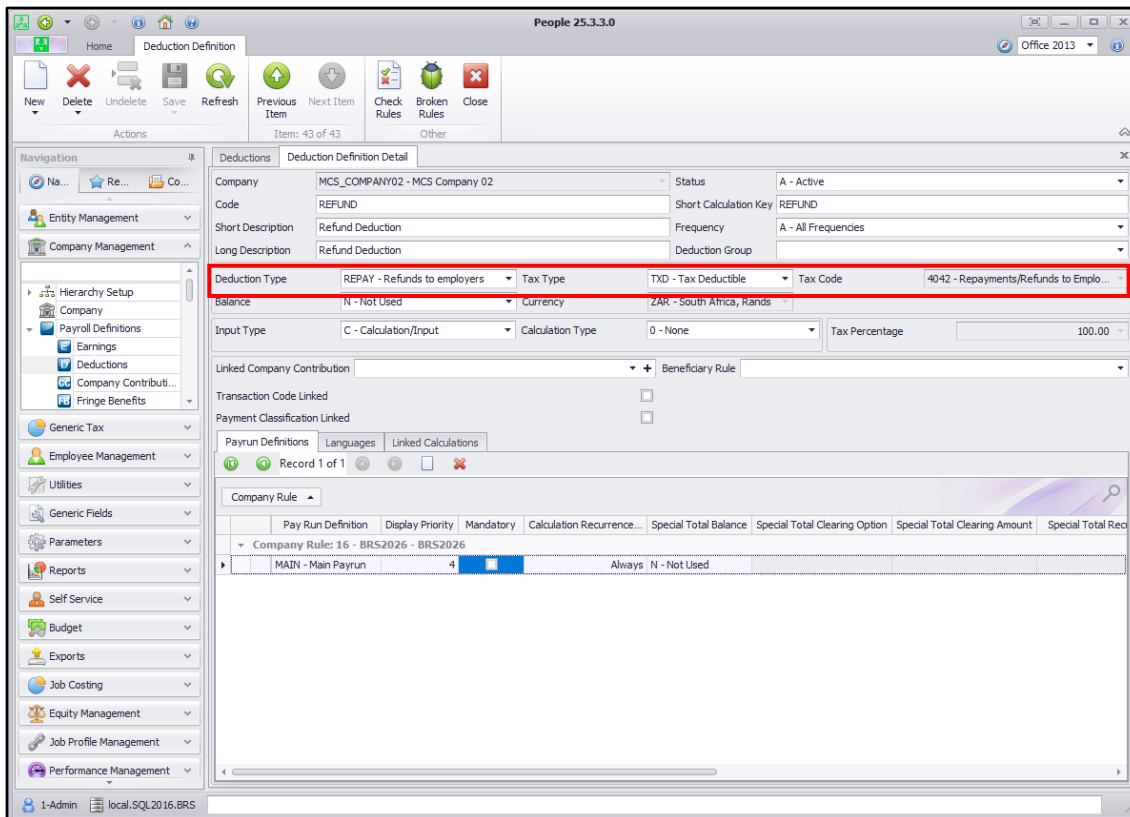
1. An employee received a retention bonus but resigns before the agreed period
2. Employee received remuneration while on maternity leave and needs to repay the amount based on a contract should they not work the agreed period
3. Insurance brokers need to repay commission if an insurance policy lapses

Administrative corrections are not included – in other words where an employee incorrectly received a payment and refunds it to the employer, the above tax deduction does not apply.

To add the Deduction Definition for the tax-deductible repayment amount linked to IRP5 Code 4042:

On the Navigation pane:

- Expand **Company Management**
- Expand **Payroll Definitions**
- Double-click on **Deductions**
- Click on **New**



The Deduction Type ‘REPAY – Refunds to employers’ is available and linked to the Tax Type ‘TXD – Tax Deductible’ and the IRP5 Code 4042. The amount is tax deductible and is fully included for SDL purposes.

Note:

It is your responsibility to NOT enter an amount that is greater than the employee remuneration in the current pay period.

If the repayment exceeds what is permitted in the current pay period, the outstanding amount must be captured in a subsequent pay period.

It is your responsibility to ensure that the employee’s tax for the current pay period is not negative due to the value captured against IRP5 Code 4042 on Payslip Deductions.

If the employee’s tax is negative, you must only capture an allowable value against IPR5 Code 4042. The difference can be captured in a following pay period if the pay period falls within the same year of assessment.

For IRP5 purposes, the value captured on the deduction line linked to IRP5 Code 4042 will be automatically reflected against IRP5 Code 4588 (s11(nA) Recoupment) when doing the IRP5 export.

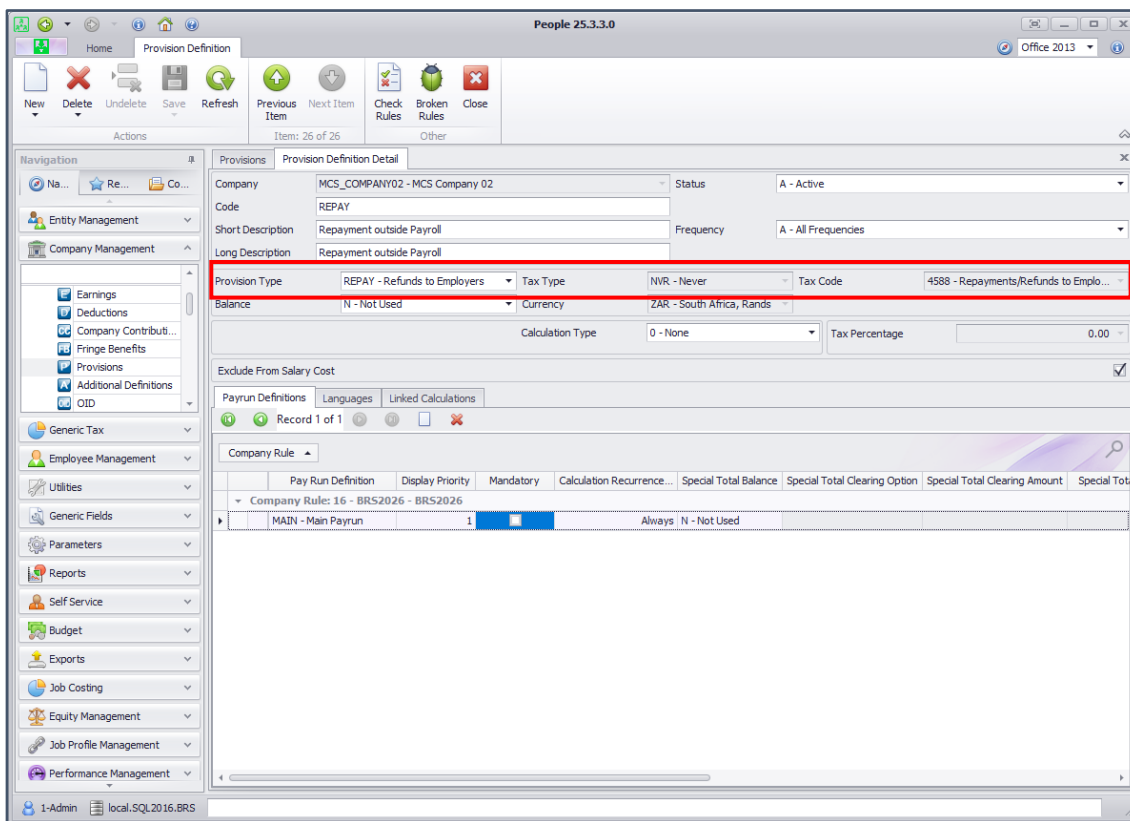
If the employee repaid the amount owed (or portion of the amount owed), directly into the company’s bank account (not as a deduction on the payslip), this amount must be captured on a Provision Line linked to IRP5 Code 4588.

The value captured on the Provision Line linked to IRP5 Code 4588 is only for information purposes and does not reduce the Net Salary or the balance of remuneration. This typically occurs when an employee is terminated before repaying the full amount, due to insufficient time or insufficient remuneration to accommodate the deduction or tax benefit.

To add the Repayment Provision Definition Line:

On the Navigation pane:

- Expand **Company Management**
- Expand **Payroll Definitions**
- Double-click on **Provisions**
- Click on **New**



The Provision Type ‘REPAY – Refunds to Employers’ is available and linked to the Tax Type ‘NVR – Never’ and the IRP5 Code 4588. The amount is not tax-deductible as the employee did not receive the tax deduction benefit via the payroll.

Note:

The inclusion of this code on the IRP5/IT3(a) Certificate replaces the repayment confirmation letter that the employer issued to the employee in the past.

If the amount owed is repaid outside of payroll, an in-out entry must be processed on the employee's payslip. This ensures the employee receives the tax-deductible benefit to reduce PAYE, without reducing the actual salary. This can be done in one of the following ways:

- Create an Earning Definition linked to an Earning Type with no linked IRP5 Code and capture the same value as on Deduction Line 4042 as a positive amount, e.g. Earning Type 'GENNTX - General Non-Taxable Earning'
- Create a Deduction Definition linked to a Deduction Type with no linked IRP5 Code and capture the same value as on Deduction Line 4042 as a negative amount, e.g. 'GENNTX - General Deduction - Non-Tax Ded'

If the repayment amount reflected under IRP5 Code 4042 (salary deductions) is less than the total amount repaid to the employer by year-end, only the difference must be captured on the Provision Definition Line with IRP5 Code 4588

Examples:*Example 1:*

If the employee owes the employer an amount of R50 000.00, pays back a value of R10 000.00 per month deducted from the employee's salary on his payslip on Deduction Line linked to code 4042 and by the end of the tax year the full R50 000.00 was deducted (repaid), then on the employee's IRP5 the amount of R50 000.00 deducted on the payslip will reflect 4042 and the system will automatically reflect a value of R50 000.00 against code 4588 (no value captured on Provision Line 4588).

Example 2:

The employee owes the employer an amount of R50 000.00 and has paid back R40 000.00 per month deducted from the employee's salary on his payslip on Deduction Line linked to code 4042 but then the employee is terminated. The employee then EFTs the outstanding amount of R10 000.00 to the employer thus owning nothing. On the employee's IRP5 the amount of R40 000.00 deducted on the payslip will reflect against code 4042. The balance of R10 000.00 that the employee transferred to the employer via EFT must then be captured on the Provision Line linked to code 4588 resulting in an amount of R50 000.00 (R40 000.00 on 4042 + R10 000.00 on 4588) reflecting against code 4588.

Example 3:

The employee owes the employer an amount of R50 000.00 but was already terminated. The employee then EFTs the full amount of R50 000.00 to the employer thus owning nothing. On the employee's IRP5 an amount of R0.00 must reflect against code 4042 as no repayment took place via employee's payslip Deduction Line linked to 4042 and an amount of R50 000.00 must be captured on the Provision Line linked to code 4588 to reflect the actual amount paid against code 4588 on the employee's IRP5.

Example 4:

The employee owes the employer an amount of R6 000.00 and the employee then EFTs the full amount of R6 000.00 to the employer. To give the employee the tax-deductible benefit, the employer then deducts the R6 000.00 on Deduction Line linked to code 4042 on the employee's payslip to reduce the balance of remuneration thus reducing PAYE but then also captures a negative R6 000.00 on a Deduction Line **not** linked to an IRP5 code, e.g. Advance to ensure the employee's net salary is not affected by the deduction (only the PAYE reduction). In this case nothing must be captured on the Provision Line linked to code 4588 as the system will automatically add the value of R6 000.00 to code 4042 and to code 4588.

In Summary:

The amount repaid by the employee to the employer will be reported under IRP5 Code 4588, while the portion allowed as a tax-deductible deduction will be reported under IRP5 Code 4042.

4588	The total amount repaid by the employee in the tax year for a s11(nA) recoupment. This amount will be used by the ITR12 assessment process.
4042	Amounts deducted for the purpose of calculating PAYE—i.e., tax-deductible amounts —in the current year of assessment, in respect of remuneration paid to an employee in the current or a previous year, which the employee refunded to the employer in the current year, such as the recoupment of overpaid remuneration or clawback of commission received for the employee's own benefit, excluding administration errors.

1.4 New IRP5 Code 4589 (Section 11(nB) Recoupment)

A new deduction IRP5 Code 4589 has been introduced to record the total amount repaid by an employee for a section 11(nB) recoupment, typically arising from restraint of trade agreements. This new IRP5 Code is applicable from the 2026 Year of Assessment.

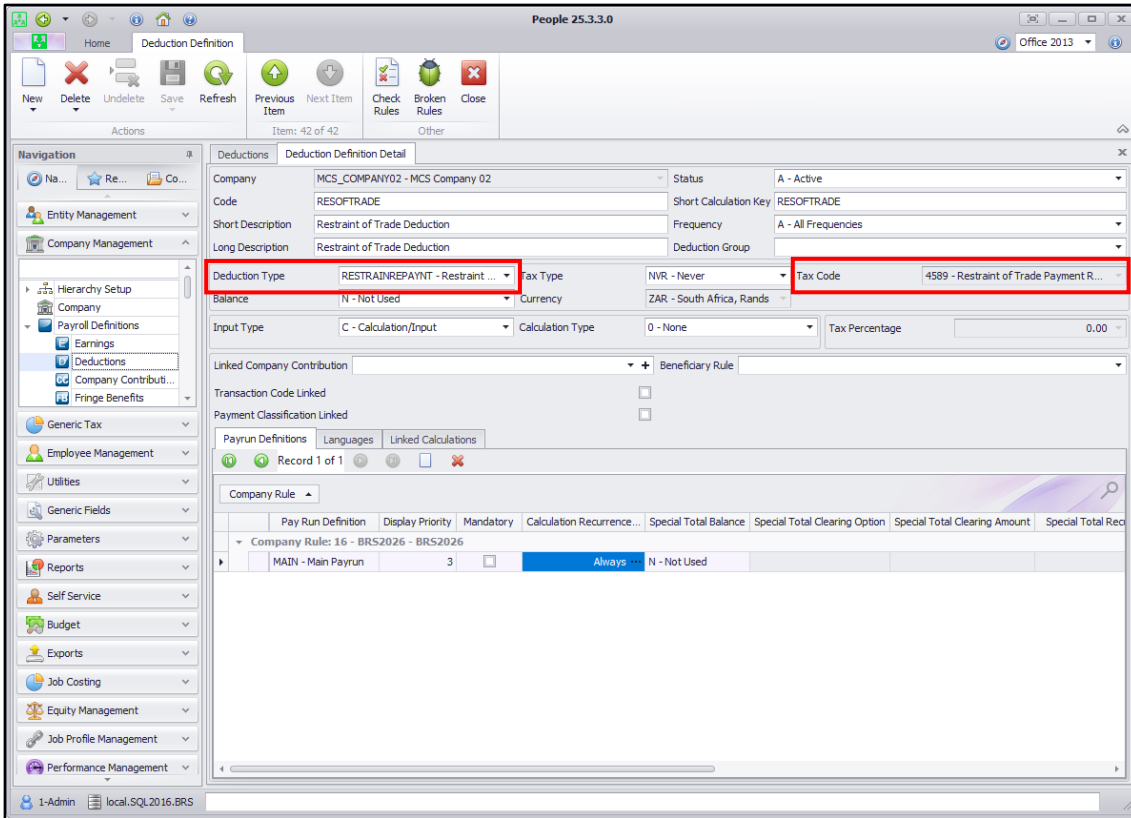
This amount will not be applied in the ITR12 assessment process. Employees are still required to declare the repayment under source code 4058 on their ITR12 return.

IRP5 Code 4589 must be used when an employee repays a section 11(nB) amount through payroll as a deduction on the payslip. The code is applicable only from the 2026 Year of Assessment, and the repayment may not be treated as a tax-deductible item in payroll.

A new Deduction Definition is available to capture the deduction refund value, typically used for restraint of trade payments.

On the Navigation pane:

- Expand **Company Management**
- Expand **Payroll Definitions**
- Double-click on **Deductions**
- Click on **New**



The new Deduction Type 'RESTRAINREPAYNT – Restraint of Trade Payment Refund' to employers is available and linked to the Tax Type 'NVR - Never' and the IRP5 Code 4589.

2.0 Employment Equity Changes

2.1 Overview

The amended Employment Equity Regulations were promulgated on 15 April 2025 under Government Gazette No. 52515.

All employers will now follow a standard reporting cycle running from 1 September to 31 August each year. Employers must develop a five-year Employment Equity (EE) Plan (or a shorter plan, if applicable), with the first cycle ending on 31 August 2030. In addition, employers are required to set annual numerical targets.

Note:

A notable new requirement is that employers must also align their targets with sector-specific numerical goals for the top four occupational levels.

The key changes are summarised below; however, users are encouraged to consult the full regulations for comprehensive details.

Deadlines and plans

- Deadlines remain unchanged, but all designated employers must submit new EE Plans covering the period 1 September 2025 to 31 August 2030.
- Employers must start their planning from scratch, both the five-year EE Plans and the one-year annual targets.

Submission Periods

- Manual submissions: 1 September to the first working day of October.
- Electronic submissions: 1 September to 15 January of the following year.

Newly Designated Employers

Employers who become designated after 1 April 2025 must:

- Prepare an EE Plan for the remaining period up to 31 August 2030.
- Submit their report in the next reporting cycle.
- Note: Employers will not be assessed for compliance with annual targets in their first submission after becoming a designated employer.

Developing plans

Employers must consider:

- Their current workforce profile.
- The relevant five-year sectoral targets.
- The applicable Economically Active Population (EAP).

They may also consider:

- Inherent job requirements.
- Availability of suitably qualified candidates.
- Qualifications, experience, and potential to acquire skills.
- Turnover and attrition rates.
- Recruitment and promotion trends.

5-Year Sectoral Targets and Compliance

Designated employers must:

- Comply with the numerical targets set for their economic sector.
- Refer to the EEA17 or the relevant government notice to determine their sector.
- Apply the targets for the sector where the majority of their employees are engaged, if they operate in multiple sectors.

Annual Targets and EAP Considerations

When setting annual EE targets to meet the five-year sectoral goals, employers must:

- Set targets for all designated groups in the four upper occupational levels, aligned with sector targets and Economically Active Population (EAP) data, and for persons with disabilities.
- Set numerical goals and annual targets for semi-skilled and unskilled levels, considering the applicable EAP.

Designated employers will be assessed for compliance based on the annual targets they set to achieve the applicable five-year sectoral numerical goals.

Additional Important Information

- Employers must record whether they are using national or regional EAP for analysis.
- EE Plans must be retained for five years after the expiry of the plan.
- Employers may refer to EEA9 for guidance on occupational levels.
- Employees may add information to their EEA1 (employee declaration).

Please consult [Department of Employment and Labour](#) for more information.

All changes to reports are mentioned below as well as how we have made provision for this in the software and instructions for any action you need to take.

2.2 Setup New Numerical Goals and Targets

Expand
Double-click on
Click on

Equity Management
Employment Equity Plan
New

The Employment Equity Plans Wizard will open. When an Equity Plan is created the system will prompt you to create a New Equity Plan template or create an Equity Plan template from an Existing plan.

Description	From Date	To Date
Year 1	2025/09/01	2026/08/31
Year 2	2026/09/01	2027/08/31
Year 3	2027/09/01	2028/08/31
Year 4	2028/09/01	2029/08/31
Year 5	2029/09/01	2030/08/31

Complete the Employment Equity Plans Wizard to setup your new 5-Year plan. Once you have considered all the factors and consulted all the relevant documentation mentioned above, set up your 5-Year Goal and Annual Targets.

Set up Numerical Goals for the full period, that must be reached by 2030/08/31, for “All employees per Occupational Level”, and for “Disabled employees per Occupational Level”.

Set up Numerical Targets for every year leading up to the goal for “All employees per Occupational Level”, and for “Disabled employees per Occupational Level”.

Print screen of Numerical Goal for all employees per Occupational Level:

The screenshot shows the 'Numerical Goals' section of an Employment Equity Plan. The table below represents the data shown in the report:

Occupational Level Type	Male				Female				Foreign National	
	African	Coloured	Indian	White	African	Coloured	Indian	White	Male	Female
Top Management	1	1	1	1	1	1	1	1	0	0
Senior Management	3	2	2	1	4	2	3	1	0	0
Professionally Qualified	4	1	1	6	3	1	4	1	0	0
Skilled technical	13	3	11	1	12	5	9	5	0	0
Semi-Skilled	8	2	3	1	9	8	3	2	0	0
Unskilled	12	11	10	2	9	6	7	5	0	0
Temporary Employees	0	0	0	0	0	0	0	0	0	0

2.3 Employment Equity EEA2 Report Changes

To access the EEA2 report users can navigate to

- Expand **Reports**
- Double-click on **All Reports**
- Expand **Equity**
- Expand **EMEQEEA2 – Employment Equity Report EEA2**
- Double-click on **EMEQEEA2 – Employment Equity Report EEA2**

The screenshot shows a list of reports in the system. The 'EMEQEEA2' report is highlighted. The table below represents the data shown in the report list:

Code	Short Description	Long Description	Default Layout	Available on Employee	Status	Ignore
AUDIT	Audit	Audit				
CUSTOM	Custom	Custom				
DATAEXPORTER	DataExporter	DataExporter				
EMPLOYEE	Employee	Employee				
EQUITY	Equity	Equity				
IDIFEEA4	Income Differential Report EEA4	Income Differential Report EEA4				
EMEQEEA2	Employment Equity Report EEA2	Employment Equity Report EEA2	✓			
EMEQEEA2	Employment Equity Report EEA2	Employment Equity Report EEA2				
EQEXCEP	Equity Exception	Equity Exception				
EMEQEEA13	Employment Equity Report EEA13	Employment Equity Report EEA13				
NAMIEEC	Namibian Equity Report (EEC 1/2)	Namibian Equity Report (EEC 1/2)				
EQLIST	Equity List	Equity List				
EWORKEP	Equity Workforce Profile Report	Equity Workforce Profile Report				
JOB	Job	Job				
JOB COSTING	Job Costing	Job Costing				
LEAVE	Leave	Leave				
PAYROLL	Payroll	Payroll				
PERFORM	Performance	Performance				

2.3.1 EEA2 – Section A: Employer Details and Instructions

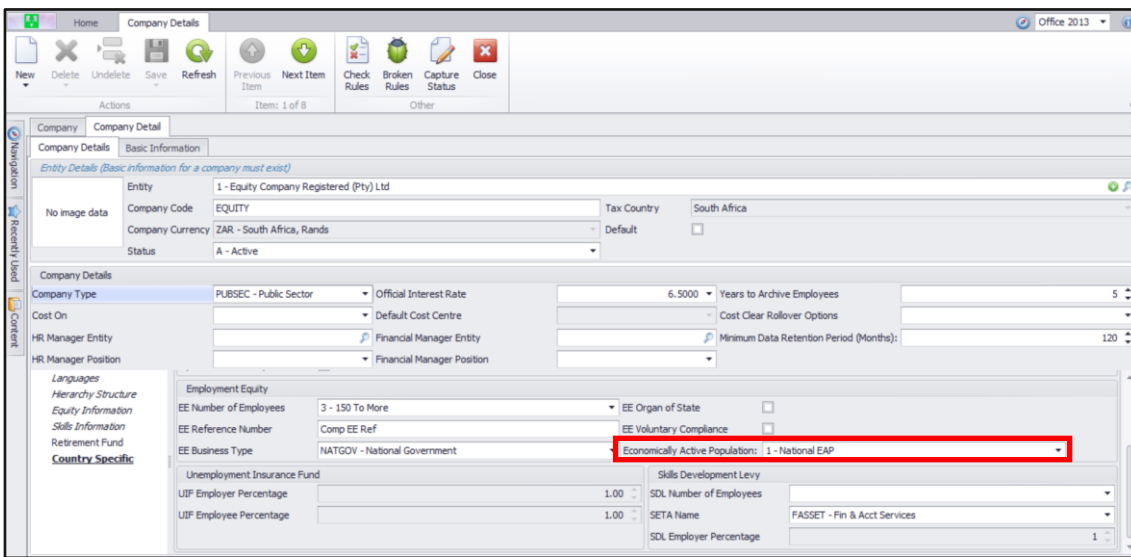
Some fields have been removed from the “EEA2 Employer Details and Instructions”, the sequence of some fields have changed and in some cases the wording has been amended.

Note:

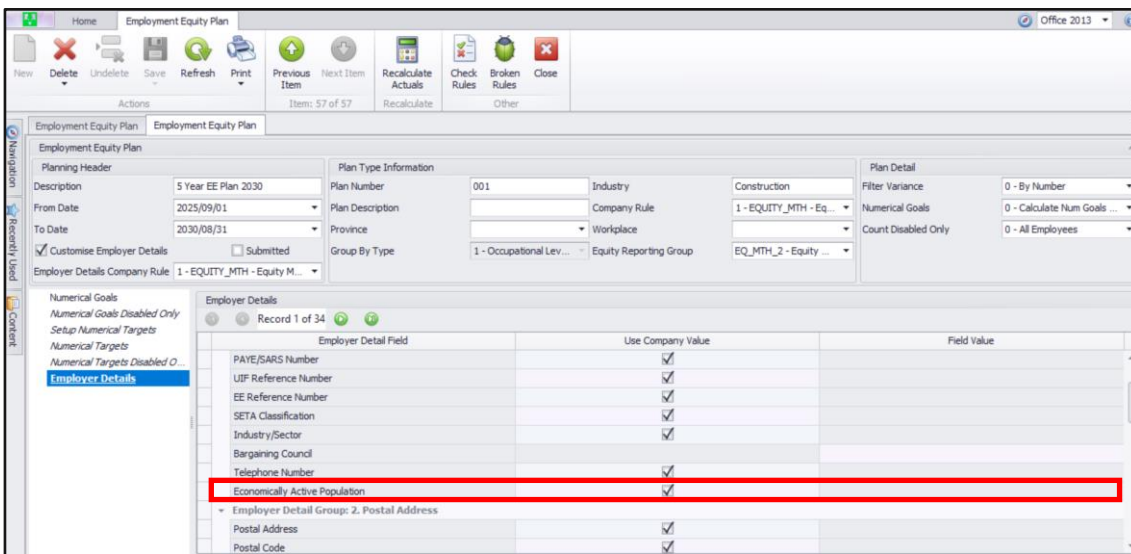
Under Section A, Employer Details, employers must indicate whether they have used the National or Provincial Economically Active Population (EAP) to set up their equity plan.

To cater for this new requirement, a new field has been added to the system on Company Detail. Users should indicate if National Economically Active Population or Provincial Economically Active Population will be used when setting up their Equity Plan. This field must be completed and will print on both the EEA2 and EEA4 Reports.

- Expand **Company Management**
- Double-click on **Company**
- Double-click on **the applicable Company**
- Click on **Company Details**
- Click on **Country Specific**



Once the field has been completed it will default to the Employer Details under the selected Employment Equity Plan created.



2.3.2 EEA2 – Section B: Workforce Profile and Numerical Targets

EEA2 Section B now combines the workforce profile and annual numerical targets for the current reporting year.

- The workforce profile must reflect the status as of 31 August each year. For the first submission, this means the profile as of 31 August 2025.
- In the first year, employers will:
 - Only report the workforce profile.
 - No annual targets are required, as none would have been submitted for the period ending 31 August 2025 (because all plans have been started from scratch and no previously submitted plans are considered).
- From the second year onward, the DoEL (Department of Employment and Labour) system will:
 - Pre-fill annual targets in Section B 1.1 from the targets submitted in the previous year from Section E: 7.1.
 - Compare these targets with the actual workforce profile.
 - Display whether targets were met, including percentage achievement.

To accommodate the new requirements to include the Numerical Goal or Annual Targets as part of the Workforce profile in Section B, the EEA2 Report Print Selection Screen has been amended to include a ‘Current Equity Target Year’ and an “Equity Target for Next Year”.

- Select the applicable Equity Plan or Consolidated Plan you wish to print.
- Enter the From Date and To Date.
- When printing the EEA2 in the first year no “Current Equity Target Year” should be selected.
- Under field “Equity Target Next Year” users should select the Numerical Target that will reflect what the plan wants to achieve in the first year (01 September 2025 till 31 August 2026). The target selected under this field will print in Section E: 7.1.
- This means that when printing the EEA2 for period 01 September 2025 till 31 August 2026 the Numerical target selected under “Equity Target Next Year” should be completed as the Numerical target selected under “Current Equity Target Year” and a following Numerical target will be selected under “Equity Target Next Year”.

Values as defined in the selected Target or Goal plan will be used to print values and calculate percentages in the Equity Reports.

- Both numbers and percentages will be reported.
- While the DoEL system will auto-calculate percentages, our system will also calculate these values to help you track progress and identify variances before submission.
- Rounding differences may occur between the Sage system calculation and the DoEL portal i.e.: the system truncates the percentage at two decimal places.
- Targets for the **current year** go in Section B: 1.1 and 1.2; targets for the **next year** go in Section E:7.1.

Numerical targets for current year should be selected under “Current Equity Target Year” on print selection screen and Numerical target for next year should be selected under “Equity Target Next Year” on print selection.

The screenshot shows the 'Employment Equity Plan' setup interface. The 'Setup Numerical Targets' section is active, displaying a table with the following data:

Description	From Date	To Date
Year 1	2025/09/01	2026/08/31
Year 2	2026/09/01	2027/08/31
Year 3	2027/09/01	2028/08/31
Year 4	2028/09/01	2029/08/31
Year 5	2029/09/01	2030/08/31

Example when EEA2 is printed for 31 August 2025:

The screenshot shows the 'Employment Equity Report EEA2' window. The 'Additional' section contains the following fields:

- Layout Name: Default
- Consolidated Plan: (empty)
- Equity Plan: 5 Year EE Plan 2030
- Equity Period:
 - From Date: 2024/09/01
 - To Date: 2025/08/31
- Current Equity Target Year: (empty)
- Equity Target Next Year: Year 1
- Execute Per Entity:
- Target From: 2025/09/01 To: 2026/08/31

Buttons at the bottom: Export Detail, Print, Preview, Close.

Example when EEA2 is printed for 31 August 2026:

The screenshot shows the 'Employment Equity Report EEA2' window. The 'Additional' section contains the following fields:

- Layout Name: Default
- Consolidated Plan: (empty)
- Equity Plan: 5 Year EE Plan 2030
- Equity Period:
 - From Date: 2025/09/01
 - To Date: 2026/08/31
- Current Equity Target Year: Year 1
- Equity Target Next Year: Year 2
- Execute Per Entity:
- Target From: 2025/09/01 To: 2026/08/31
- Target From: 2026/09/01 To: 2027/08/31

An error message is displayed: "To Date cannot exceed 2025/09/11".

Buttons at the bottom: Export Detail, Print, Preview, Close.

Section 1.1. of the EEA2– All Employees (incl employees with disabilities)

Print Screen of Section 1.1, reporting on all employees (including employees with disabilities):

1.1 Please report the total number of **employees** (including employees with disabilities) and annual EE targets in each of the following **occupational levels**: Note: A=Africans, C=Coloureds, I=Indians and W=Whites

Occupational Levels		Male				Female				Foreign Nationals		Total
		A	C	I	W	A	C	I	W	Male	Female	
Top management – Workforce profile	value											
	%											
Top management target – current year	value											
	%											
Senior management – Workforce profile	value											
	%											
Senior management target – current year	value											
	%											
Professionally qualified – Workforce profile	value											
	%											
Professionally qualified target – current year	value											
	%											
Skilled technical – Workforce profile	value											
	%											
Skilled technical target – current year	value											
	%											
Semi-skilled – Workforce Profile	value											
	%											
Semi-skilled target – current year	value											
	%											
Unskilled – Workforce profile	value											
	%											
Unskilled target – current year	value											
	%											
Total employees (excluding temporary employees)	value											
	%											
Temporary employees	value											
	%											
GRAND TOTAL	value											
	%											

- **Workforce Profile: Value**
All active employees are included in the headcount per Occupational Level (as previously reported) per Gender and Group, reflecting Foreign Nationals separately from RSA Citizens, and are printed in the “**Workforce Profile value**” rows.

Excluded employees are all terminated employees with a termination date equal to or before the reporting date e.g.: from and before 31 August of any given year.

- **Workforce Profile: %**
The value of the headcount for the specific Occupational Level (split according to Gender and Group) is calculated as a percentage (%) of what this value is of the total number of employees in the Occupational Level and are printed in the “Workforce Profile %” rows.

For example:

Workforce value is 8 African Males in Top Management.

Total Number of Employees in the Top Management is 18.

$8 / 18 * 100 = 44.44\%$ of the total workforce in Top Management are African Males.

- Target Current year: Value
The total number of employees as defined on the Goal/Numerical Targets selected under field Current Equity Target Year at print time will print here.

Note:

When field “Current Equity Target Year” is not selected and left blank, the section for “Target Current Year” will be blank for all Occupational Levels.

- Target Current Year: %
The target value on the selected Goal/Numerical Targets for the specific Occupational Level (split according to Gender and Group) is calculated as a percentage (%) of what this value is of the total target value of employees for the Occupational Level.

For example:

Target value is 3 African Males in Senior Management.

Total Target Value of Employees in Senior Management is 15.

$3 / 15 * 100 = 20\%$ of the total target in Senior Management are African Males.

Note:

Temporary Employees do not have a section for “Current Year Target Value and Percentage”.

Section 1.2 –Employees with Disabilities

Print Screen of Section 1.2, only reporting on employees with disabilities:

1.2 Please report the total number of **employees with disabilities only** in each of the following occupational levels and the annual EE target of the total workforce: Note: A=Africans, C=Coloureds, I=Indians and W=Whites

Occupational Levels		Male				Female				Foreign Nationals		Total
		A	C	I	W	A	C	I	W	Male	Female	
Top management	value											
	%											
Senior management	value											
	%											
Professionally qualified	value											
	%											
Skilled technical	value											
	%											
Semi-skilled	value											
	%											
Unskilled	value											
	%											
TOTAL PERMANENT	value											
	%											
Temporary employees	value											
	%											
GRAND TOTAL	value											
	%											
ANNUAL EE TARGET FOR EMPLOYEES WITH DISABILITIES												
Workforce Profile of Employees with Disabilities of total Workforce	%											
Annual target for employees with Disabilities of the total workforce–current year	%											

Section 1.2 –Employees with Disabilities do not reflect the targets per Occupational Level.

- Occupational Level: Values
All active employees with disabilities are included in the headcount per Occupational Level (as previously reported) per Gender and Group, reflecting Foreign Nationals separately from RSA Citizens, and are printed in the **“value” rows**.
- Occupational Level %:
The value of the headcount for employees with disabilities in the specific Occupational Level (split according to Gender and Group) is calculated as a percentage (**“%”**) of what this value is of the total number of employees with disabilities in the Occupational Level.

- Annual EE Target for Employees with Disabilities:
From the second year of reporting, it is our understanding that these values will be pre-populated by the DoEL online system based on the previous submission, however, our system will also calculate these values.

- Workforce Profile of Employees with Disabilities of total Workforce - %:

Use the total number of employees with disabilities to calculate what percentage (%) of the total workforce are employees with disabilities.

For Example:

Total number of employees with disabilities = 5

Total number of employees in the workforce = 180

Percentage Calculation: $5 / 180 * 100 = 2.78\%$ of the total workforce are disabled.

- Annual Target for Employees with Disabilities of the Total Workforce – Current Year - %:

The total target value on the selected Goal/ Numerical Targets for employees with disabilities is calculated as a percentage (%) of what this value is of the total workforce of the current year.

For example:

Total Target number of employees with disabilities = 9

Total number of employees in the current workforce = 180

$9 / 180 * 100 = 5\%$ of the total workforce is targeted to be employees with disabilities.

Section 1.3 and 1.4 – New Sections

These two new sections will not be populated by our system.

You need to complete these sections manually and state:

- Whether you have met your annual numerical targets for the current year or not.
- If not, what your justifiable reason is for not meeting your targets in any or all of the Occupational Levels and/or for employees with disabilities.

2.3.3 EEA2 – Section C: Workforce Movements

Workforce Movements include three reporting areas for the selected reporting period i.e.: from 1 September 2024 to 31 August 2025 for the first reporting cycle:

- Recruitments
- Promotions
- Terminations

The number of employees (value as previously reported) as well as the percentages (new fields) are reported by Occupational Level.

Print Screen of Section 2.1, reporting on all employees (including employees with disabilities) who were recruited, promoted or terminated for the selected reporting period:

2.1 Please report the total number of new recruits, including employees with disabilities. Note: A=Africans, C=Coloureds, I=Indians and W=Whites

Occupational Levels		Male				Female				Foreign Nationals		Total
		A	C	I	W	A	C	I	W	Male	Female	
Top management	value											
	%											
Senior management	value											
	%											
Professionally qualified	value											
	%											
Skilled technical	value											
	%											
Semi-skilled	value											
	%											
Unskilled	value											
	%											
TOTAL PERMANENT	value											
	%											
Temporary employees	value											
	%											
GRAND TOTAL	value											
	%											

- Occupational Level: Values
Total number of new recruits are included in the headcount per Occupational Level (as previously reported) per Gender and Group, reflecting Foreign Nationals separately from RSA Citizens, are printed in the “value” rows.
- Occupational Level %:
The value of the headcount for new recruits in the specific Occupational Level (split according to Gender and Group) is calculated as a percentage (%) of what this value is of the total number of new recruits (promotions or terminations) in the Occupational Level.

2.3.4 EEA2 – Section D: Skills Development

The number of employees (value as previously reported) as well as the percentages (new fields) are reported by Occupational Level.

The instruction that explains who is included in the report has been amended to include the words "sector targets".

5.1 Please report the total number of employees, including employees with disabilities, who received training ONLY for the purpose of achieving the **sector targets/** numerical goals, and not the number of training courses attended by individuals. Note: A=Africans, C=Coloureds, I=Indians and W=Whites

Occupational Levels		Male				Female				Total
		A	C	I	W	A	C	I	W	
Top management	value									
	%									
Senior management	value									
	%									
Professionally qualified	value									
	%									
Skilled technical	value									
	%									
Semi-skilled	value									
	%									
Unskilled	value									
	%									
TOTAL PERMANENT	value									
	%									
Temporary employees	value									
	%									
GRAND TOTAL	value									
	%									

2.3.5 EEA2 – Section E: 5 Year Sector Targets, Numerical Goals and Annual Numerical Targets

- Employers are required to set numerical targets for all designated groups in each of the four upper occupational levels in relation to the applicable sector targets and EAP, and for employees with disabilities.
- Employers must set numerical goals for the lower occupational levels (semi-skilled and unskilled levels) guided by the national or regional EAP that they are applying.
- Note that these 5-year sector targets and goals are not broken down into race but rather a combined target/goal for the designated group, per male and female.
- The 5-year [PDF sectoral numerical targets](#) set out are not intended to add up to 100%; as the sectoral numerical target excludes white males with no disabilities and foreign nationals as part of the workforce profile.
- Employers who become designated during the sector target period must prepare an EE plan with annual targets for the remainder of the period.

Two new Total fields have been added to the Numerical Goals screen on Employment Equity plans, showing the total male and female per occupational level. This will assist users to keep track of the total number of Males and Females per occupational category (including white males) on the Numerical Goals for the applicable Equity plan.

Occupational Level Type	Male				Female				Foreign National		Gender Total	
	African	Coloured	Indian	White	African	Coloured	Indian	White	Male	Female	Male	Female
Top Management	1	1	1	1	1	1	1	1	1	0	4	4
Senior Management	3	2	2	1	4	2	3	1	0	0	8	10
Professionally Qualified	4	1	1	6	3	1	4	1	0	0	12	9
Skilled technical	13	3	11	1	12	5	9	5	0	0	28	31
Semi-Skilled	8	2	3	1	9	8	3	2	0	0	14	22
Unskilled	12	11	10	2	9	6	7	5	0	0	35	27
Temporary Employees	0	0	0	0	0	0	0	0	0	0	0	0

5 Year Sector Targets and Numerical Goals for Semi-Skilled and Unskilled Level (2025-2030)

Note:
This section of the report is not populated automatically by the system and must be completed manually by you.

Annual Numerical Targets for the Next Year

The Numerical Targets captured on the newly created plans will be reported here.

In the first year of reporting, you should select the Interim Target set up for the following year i.e.: (2026/08/31).

Description	From Date	To Date
Year 1	2025/09/01	2026/08/31
Year 2	2026/09/01	2027/08/31
Year 3	2027/09/01	2028/08/31
Year 4	2028/09/01	2029/08/31
Year 5	2029/09/01	2030/08/31

From the second year onward, the DoEL (Department of Employment and Labour) system will pre-fill annual targets in the Workforce Profile Section B: 1.1, with the information you submitted here.

Our system will always print the Numerical Targets selected under “Current Equity Target Year” and “Equity Target for Next Year” at print time.

The number of employees (value as previously reported) as well as the percentages (new fields) are reported by Occupational Level.

Employees with disabilities are no longer reported separately but are recorded at the bottom of this report.

GRAND TOTAL	value													
	%													
ANNUAL EE TARGET FOR EMPLOYEES WITH DISABILITIES														
Annual Target for Employees with disabilities (value)														
Annual Target for Employees with disabilities (% of total workforce)														

Annual EE Target for Employees with Disabilities:

- Annual Target for Employees with disabilities (value)
The total number of employees with disabilities as defined on the Goal/Numerical Targets selected at print time will print here.
- Annual Target for Employees with disabilities (% of total workforce)
The total target number of employees with disabilities on the selected Goal/Numerical Targets is calculated as a percentage (%) of what this value is of the total target workforce.
- For Example:
 - Target of total number of employees with disabilities = 10
Target of total number of employees in the workforce = 210
 - Percentage Calculation: $10 / 210 * 100 = 4.76\%$ of the total target workforce are planned to be employees with disabilities.

2.3.6 EEA2 - Section F: Consultation and Affirmative Action Measures

Minor changes have been made to the wording of this section.

- Consultation
- Barriers and affirmative action measures

Note:
This section must be completed by you. The information is not available in the software and interpretation of data and insights into the company is required for completion of these sections.

2.3.7 EEA2 - Section G: Monitoring and Evaluation

Minor changes have been made to the wording of this section.

- Monitoring and progress
- Achievement of annual objectives

Note:

This section must be completed by you. The information is not available in the software and interpretation of data and insights into the company is required for completion of these sections.

2.3.8 EEA2 – Section H: Signature of the Chief Executive Officer/Accounting Officer

Minor changes have been made to the wording of this section.

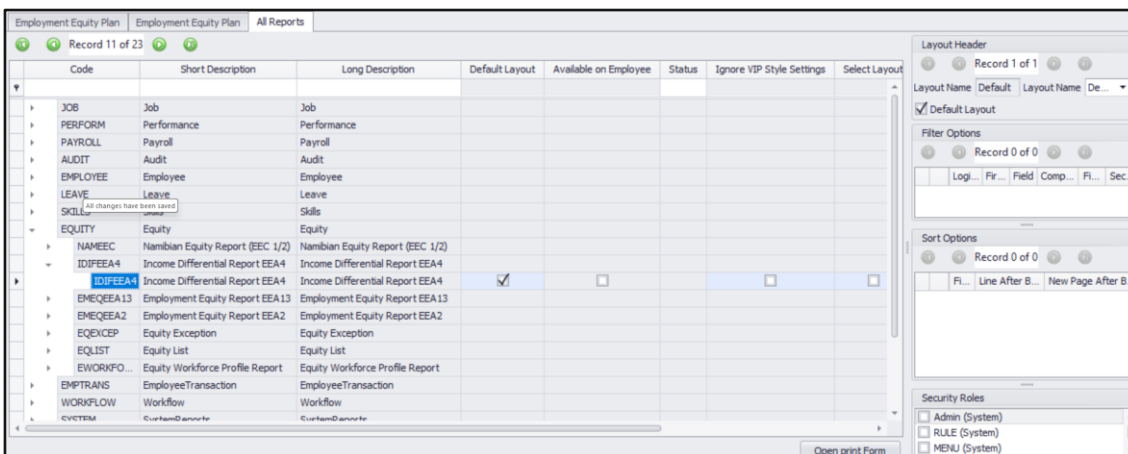
Note:

This section must be completed by you.

2.4 Employment Equity EEA4 Report Changes

To access the EEA2 users can navigate to:

- Expand **Reports**
- Double-click on **All Reports**
- Expand **Equity**
- Expand **IDIFEEA4 – Income Differential Report EEA4**
- Double-click on **IDIFEEA4 – Income Differential Report EEA4**



2.4.1 EEA4 - Section A: Employer Details and Instructions

Some fields have been removed from the “EEA4 Employer Details and Instructions”, the sequence of some fields have changed and in some cases the wording has been changed.

Note:

Employers must indicate whether they have used the National or Provincial EAP to set up their equity plan.

2.4.2 EEA4 – Section B: The Following Must be Taken into Consideration when Completing the EEA4 Form

Under the section “Variable Remuneration Includes”, overtime is now specifically mentioned as being ‘variable remuneration’.

To define Equity Remuneration, navigate to:

Expand **Company Management**
Expand **Payroll Definitions**
Double-click on **Equity Remuneration**

Flag applicable Overtime Payroll Earning Definition as “Remuneration Variable”.

Equity Remuneration Definition Type	Definition	Remuneration Fixed	Remuneration Variable
Additional Definition	EQ_FIX_ANN - Fixed Annualised	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Additional Definition	EQ_FIX_NOT_ANN - Fixed Not Annu...	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Additional Definition	EQ_VAR_ANN - Variable Annualised	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Additional Definition	EQ_VAR_NOT_ANN - Variable Not A...	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company Contributions Definition	MED - MED	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	PROV_FD - Provident Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	CAR_BEN - Car Benefit	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	XX - xx	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	EQ_FIX_NOT_ANN - Equity Fixed No...	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	CC_NON_PERIODIC - cc non periodic	<input type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	CC_NEW - CC_NEW	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	EQ_FIX_ANN - Fixed Annualised	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Company Contributions Definition	EQ_VAR_ANN - Variable Annualised	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Company Contributions Definition	EQ_VAR_NOTANN - Variable Not An...	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Earning Definition	SALARY - Basic Salary	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Earning Definition	WAGE - wage	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Earning Definition	WAGE_BIWEEK - Wage Biweekly	<input checked="" type="checkbox"/>	<input type="checkbox"/>

The system will prompt you to run Equity Maintenance to recalculate and apply the change.

2.4.3 EEA4– Section C – Workforce Profile and Total Remuneration

No changes have been made to EEA4 Section C.

2.4.4 EEA4 – Section D1: Fixed/Guaranteed and Variable Remuneration

The indication of the lowest remuneration for the lowest occupational level in the organisation has been removed. The report is now split into two.

Section D1 will be used to report the highest remuneration per occupational level, and the new Section D2 will be used to report the lowest remuneration per occupational level.

The same principle as previous reporting periods applies to the highest remuneration reporting (D1): Where a choice has to be made between two employees with the same total remuneration, i.e. one employee having a higher fixed/guaranteed remuneration and the other employee having a higher variable remuneration, the employee with the higher variable remuneration should be chosen when completing the form below.

If there is only one employee at a particular occupational level, only capture their information in table D1 and do not repeat their information in table D2. See the note in bold which was added.

SECTION D1: FIXED / GUARANTEED AND VARIABLE REMUNERATION												
											PAGE 5 OF 9	EEA4
Occupational levels		MALE				FEMALE				FOREIGN NATIONALS		
		A	C	I	W	A	C	I	W	M	F	
Top Management	Fixed / Guaranteed											
	Variable											
	Total Remuneration											
Senior Management	Fixed / Guaranteed											
	Variable											
	Total Remuneration											
Professionally qualified, experienced specialists and mid-management	Fixed / Guaranteed											
	Variable											
	Total Remuneration											
Skilled technical, academically qualified and junior management	Fixed / Guaranteed											
	Variable											
	Total Remuneration											
Semi-skilled and discretionary decision making	Fixed / Guaranteed											
	Variable											
	Total Remuneration											
Unskilled and defined decision making	Fixed / Guaranteed											
	Variable											
	Total Remuneration											

2.4.5 EEA4 – Section D2: Fixed/Guaranteed and Variable Remuneration

Section D2 is new to the EEA4 report.

The same principle as previous reporting periods applies to the lowest remuneration reporting (D2): Where a choice has to be made between two employees with the same total remuneration, i.e., one employee having the lowest fixed/guaranteed remuneration and the other employee having the lowest variable remuneration, the employee with the lowest variable remuneration should be chosen when completing the form below.

If there is only one employee at a particular occupational level, only capture their information in table D1 and do not repeat their information in table D2.

SECTION D2: FIXED / GUARANTEED AND VARIABLE REMUNERATION

Please provide the remuneration of the employee with the lowest total remuneration (i.e., fixed/guaranteed and variable remuneration) in terms of population group and gender for each occupational level, where applicable. Where a choice has to be made between two employees with the same total remuneration, i.e., one employee having the lowest fixed/guaranteed remuneration and the other employee having the lowest variable remuneration, the employee with the lowest variable remuneration should be chosen when completing the form below.

Occupational levels		MALE				FEMALE				FOREIGN NATIONALS	
		A	C	I	W	A	C	I	W	M	F
Top Management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Senior Management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Professionally qualified, experienced specialists and mid-management	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Skilled technical, academically qualified and junior management,	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Semi-skilled and discretionary decision making	Fixed / Guaranteed										
	Variable										
	Total Remuneration										
Unskilled and defined decision making	Fixed / Guaranteed										
	Variable										
	Total Remuneration										

2.4.6 EEA4 – Section E: Median Remuneration and the Remuneration Gap

EEA4 Section E has revised instructions explaining exactly how to calculate the required values. Some of these fields are new and a few of the questions have been amended slightly.

The most significant change to the requirements is that the calculations are now based on 5% instead of 10%.

Note:

We have not changed the way in which we calculate the number of employees determined by the 5% of total workforce calculation. We will continue to “round up” and not “round off”.

For example: If 5% is equal to 26.1, the system rounds this up to 27 employees.

The following information is automatically calculated by the system:

- Number of employees covered in the top 5% of the highest paid employees in your organisation.
- Total Annual Remuneration of the top 5% of the highest paid employees in your organisation.
- Range of the top 5% of the highest paid employees in your organisation (total annual remuneration).
- Number of employees covered in the lowest 5% paid employees in your organisation.
- Total Annual Remuneration of the lowest 5% paid employees in your organisation.
- Range of the lowest 5% paid employees in your organisation (total annual remuneration).
- Median Remuneration for employees in your organisation.

Note:

It is your responsibility to complete the rest of this report.

PAGE 7 OF 9		EEA4
SECTION E: MEDIAN REMUNERATION AND THE REMUNERATION GAP		
<p>Please note that in order to complete this section properly, your payroll must be sorted in ascending order from the lowest pay to the highest pay. Total annual remuneration includes fixed/guaranteed and variable pay. The 'median' is the "middle" value in a list of payments (i.e. total remuneration) ranked from lowest to highest. When the payroll contains an even number of values, the median is the sum of the two middle values divided by 2. The range is the area of variation that includes the lower and upper limits of a particular scale. To calculate the range of the top 5% highest paid employees and the range of the lowest 5% paid employees, please do the following:</p>		
<ol style="list-style-type: none"> 1. Sort the payroll in ascending order (from the lowest pay to the highest pay). 2. Multiply the total number of employees by 5% (Round off decimals to the nearest whole number). 3. Refer to the earnings of employees that correlate to the number referred to above. 4. Capture the range (lowest and highest) remuneration of the top 5% of the highest paid employees, e.g. from R1000, 000 (lowest) to R2000, 000 (highest). 5. Repeat the exercise for the lowest 5% paid employees, e.g. from R100, 000 (lowest) to R200, 000 (highest). 		
Number of employees covered in the top 5% of the highest paid employees in your organisation	Number of employees	
What is the total annual remuneration of the top 5% of the highest paid employees in your organisation?	Total Annual Remuneration	
What is the range of the top 5% of the highest paid employees in your organisation (total annual remuneration)?	Range	
	From (Lowest)	To (Highest)
	R	R
Number of employees covered in the lowest 5% paid employees in your organisation	Number of employees	
What is the total annual remuneration of the lowest 5% paid employees in your organisation?	Total Annual Remuneration	
What is the range of the lowest 5% paid employees in your organisation (total annual remuneration)?	Range	
	From (Lowest)	To (Highest)
	R	R
What is the median remuneration for employees in your organisation?	Median Remuneration	R
Please indicate whether your organisation has a remuneration policy in place to address and close the vertical gap/ horizontal gap between the highest and lowest paid employees in your workforce? (Mark with X)	YES	
	NO	

PAGE 8 OF 9		EEA4
How many times (e.g. 10x, 15x, 20x) is the vertical gap between the highest paid employee and lowest paid employee in your organisation?	_____	
Is the remuneration-gap between the highest and lowest paid employees in your organisation aligned to your remuneration policy? (Mark with X)	YES	
	NO	
Are there measures to address the remuneration gap in your Employment Equity Plan? (Mark with X)	YES	
	NO	
Please indicate a key reason for the Income Differentials that apply to your organisation. (Mark with X)	a) Seniority/ length of service	
	b) Qualifications	
	c) Performance	
	d) Demotion	
	e) Experiential training	
	f) Shortage of skill	
	g) Transfer of business	
	h) Other	
If other is chosen as a key reason above, please specify the key reason-		

2.4.7 EEA4 - Section F: Signature of the Chief Executive Officer/Accounting Officer

This section is not populated automatically by the system and must be completed manually by you.



3.0 Product Updates

3.1 Custom Calculations - New Variable Field for Taxable Definition Types

A new Variable field has been added to the Custom Calculation Expression Builder to return the Taxable Definition Type 'DEFTYPETAX' for Earnings, Deductions, Fringe Benefits, Provisions, and Company Contributions.

When used in a custom calculation, this Variable field will return only the Total Amount for the selected Definition Type where the Tax Type is Taxable (e.g. Tax-Deductible, Normal Taxable, Periodic Taxable, or CC Taxable).

For example, you may have two Deduction Definition lines linked to the Definition Type 'MEDAID' - one flagged as tax-deductible and another as non-taxable. In this case, the custom calculation will return only the total amount from the taxable line, excluding the non-taxable line.

Example in Expression Builder:

```
[PS.CONSOLIDATED_CTR.DD.DEFTYPETAX.MEDAID.Total
```

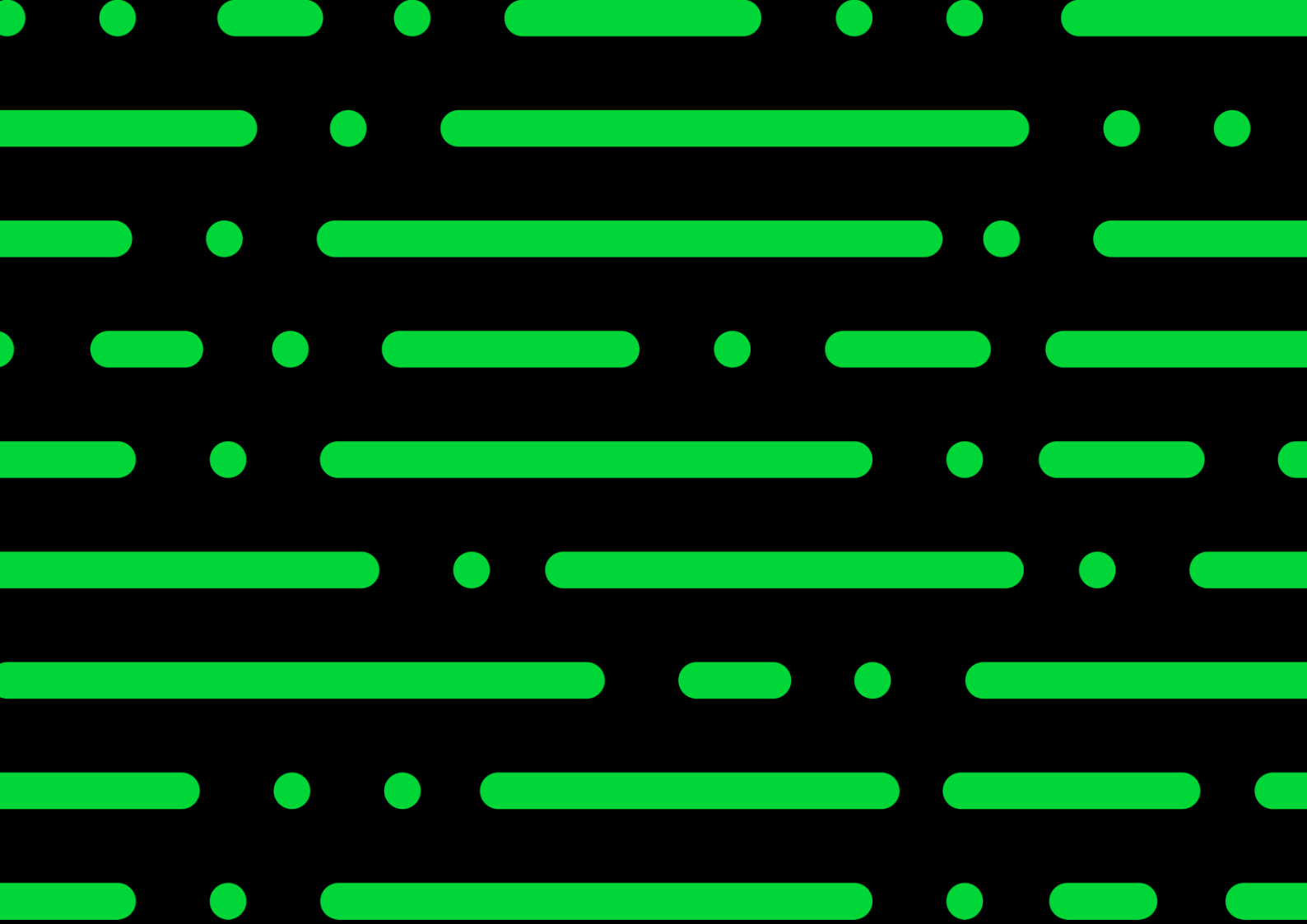
3.2 Bug Fixes

3.2.1 Generic Tax Import Error

When an Africa tax country's Generic Tax file's size is greater than 200MG, a 'System Out of memory' error occurs when importing the Generic Tax file. This issue was resolved.

3.2.2 Hierarchy Summary Report

When printing the Hierarchy Summary Report with no hierarchy header filters, the report did not display totals per Payroll Definition lines. This has been corrected.



[sage.com](https://www.sage.com)

Sage

©2022 THE SAGE GROUP PLC OR ITS LICENSORS. SAGE, SAGE LOGOS, SAGE PRODUCT AND SERVICE NAMES MENTIONED HEREIN ARE THE TRADEMARKS OF THE SAGE GROUP PLC OR ITS LICENSORS. ALL OTHER TRADEMARKS ARE THE PROPERTY OF THEIR RESPECTIVE OWNERS.