



South African Revenue Service

BUSINESS REQUIREMENTS SPECIFICATION:

PAYE Monthly Payroll Submission

September 2024 Release

This document specifies the requirements for the generation of a payroll file for monthly submission. The requirements as defined in this version of the BRS will become effective from 1 March 2025 for Payroll Suppliers until replaced by an updated version.

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1 REFERENCES AND DEFINITIONS

1.1 LIST OF ACRONYMS

ACRONYM	DESCRIPTION
ETI	Employment Tax Incentive
IT	Income Tax
ITREG	Income Tax Registration
PAYE	Pay-As-You-Earn
PIT	Personal Income Tax
SARS	South African Revenue Service
SDL	Skills Development Levy
SEZ	Special Economic Zones that are approved by the Minister of Finance for the purpose of section 6(a)(ii) of the Employment Tax Incentive Act, 2013 (Act No. 26 of 2013), which allows eligible Employers to claim ETI for all qualifying Employees, regardless of age
SIC7	Standard Industrial Classification (SIC Coder v7, as defined on the Statistic SA Website: www.statssa.gov.za)
UIF	Unemployed Insurance Fund

1.2 LIST OF DEFINITIONS

TERM	DESCRIPTION
Alpha (A)	Alpha includes the following: <ul style="list-style-type: none">• Alphabet A until Z• Upper- and Lower-Case• Dash (-)• Space ()• Apostrophe/single inverted comma (')• Characters such as ê, ë etc.
Alphanumeric (AN)	Alphanumeric includes the following: <ul style="list-style-type: none">• Alphabet A until Z• Upper-and Lower-Case Characters• Dash (-)• Space ()• Apostrophe/single inverted comma (')• Characters such as ê, ë etc.• Numbers 0 to 9 <p>The following characters are not allowed:</p>

	<ul style="list-style-type: none"> • Hash (#) • Pipe ()
Asylum Seeker	An Asylum Seeker is a person who is seeking recognition as a refugee in the Republic and who is in possession of an asylum seeker permit, issued in terms of section 22(1) of the Refugees Act, 1998
Balance of Remuneration	The balance of remuneration after deducting any allowable deductions in terms of paragraph 2(4) of the Fourth Schedule to the Income Tax Act for employees' tax purposes.
Conditional Fields	Fields that must be completed subject to defined conditions, e.g. mandatory if related fields have been completed
Current Date	The actual system date as on the day the validation is performed
Employee	Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
Employee's tax	An amount of tax that an employer must deduct or withhold from remuneration paid or payable to an employee. Employee Tax is deducted during the tax period. Refer to the definitions in the Fourth Schedule to the Income Tax Act for full detail.
Employer	Refer to the definitions in the Fourth and Seventh Schedule to the Income Tax Act
ETI Amount	ETI amount available to the employer each month, as referred to in section 7 of the Employment Tax Incentive Act no 26 of 2013), is the sum of the amounts determined in respect of each qualifying employee of that employer
Foreign Bank Account	Bank Account with a financial institution not recognised by BANKSERV (refer to www.bankservafrica.com)
Free Text (FT)	<p>Free text includes the following:</p> <ul style="list-style-type: none"> • Alphabet A until Z • Upper- and Lower-Case Characters • Number 0 to 9 • Dash (-) • Space () • Back slash (\) • Forward slash (/) • Question Mark (?) • At sign (@) • Ampersand (&) • Dollar sign (\$) • Exclamation Mark (!) • Plus (+) • Equals (=) • Semi colon (;) • Colon (:) • Apostrophe/single inverted comma (') • Left and Right Brackets (()) • Full Stop (.) • Characters such as ê, ë etc. • All special characters are allowed, however for XML development purposes the following standard must be adhered to: ISO-8859-1 encoding or informally referred to as Latin-1. The definition of this standard can be found on: http://en.wikipedia.org/wiki/ISO/IEC_8859-1 <p>The following characters are not allowed:</p>

	<ul style="list-style-type: none"> • Hash (#) – except for the End of record Indicator fields • Pipe ()
ID Number	13 digit identity number issued in accordance with the Identification Act (no. 72 of 1986)
IRP5/IT3(a)	Employee Income Tax Certificate
Mandatory Fields	Fields that must be completed as a rule, permitting no option and therefore not to be disregarded
May	When used within the context of a validation rule, statements in this document containing “may” are used to denote an optional requirement
Must	When used within the context of a validation rule, statements in this document containing “must” are used to denote a mandatory requirement that must be verified
Negative Numeric (NN)	<p>Numbers from 0 to 9.</p> <p>Where the amount must indicate a negative amount, a minus sign (-) must be the first digit of the value</p> <p>Where an amount’s format indicates a decimal portion, a decimal point (.) must be included in the value.</p>
Numeric (N)	<p>Numbers from 0 to 9.</p> <p>Where an amount’s format indicates a decimal portion, a decimal point must be included in the value.</p>
Optional Fields	Fields that can be completed based on applicability and availability. These fields are not mandatory
Refugee	A Refugee is any person who has been granted asylum in terms of the Refugees Act, 1998 and who is in possession of an identity document issued in terms of section 30 of the Act
Skills Development Levy	SDL, as referred to in Section 3 of the Skills Development Levies Act (no 9 of 1999), is a levy imposed to encourage learning and development in South Africa and is determined by an employer’s salary bill.
Tax Year	<p>A typical tax year in South Africa is defined as the 12-month period from 1 March in a calendar year to 28/29 February in the next calendar year, and will be known as the calendar year in which February falls. Example: The 2024 year of assessment will be from 1 March 2023 to 29 February 2024.</p> <p>In exceptional circumstances as defined in Paragraph 13(1A) of the Fourth Schedule, a tax year may end 14 days before or after 28/29 February</p>
Transaction Month	The payroll month during which the employer deducted and paid employees’ tax in respect of remuneration paid or payable to an employee. This could include employees’ tax, unemployment insurance fund contribution and skill development levies on remuneration which accrued during a previous transaction month.
Transaction Year	<p>The tax year during which the employer deducted and paid employees’ tax in respect of remuneration paid or payable to an employee. This could include employees’ tax, unemployment insurance fund contribution and skill development levies on remuneration which accrued during a previous tax year.</p> <p>The Transaction year may only be a year subsequent to the ‘Year of Assessment’ in the instance where a lump sum directive is issued after the year of assessment.</p>
Type of Certificate	Type of Certificate for which tax is to be levied. Types of Certificates include: <ul style="list-style-type: none"> o IRP5

	o IT3(a)
UIF Contribution	Unemployment Insurance Fund contribution determined in terms of Section 6 of the Unemployment Insurance Contributions Act (no. 4 of 2002)
Year of Assessment	The tax year in which the remuneration paid or payable to an employee accrued.

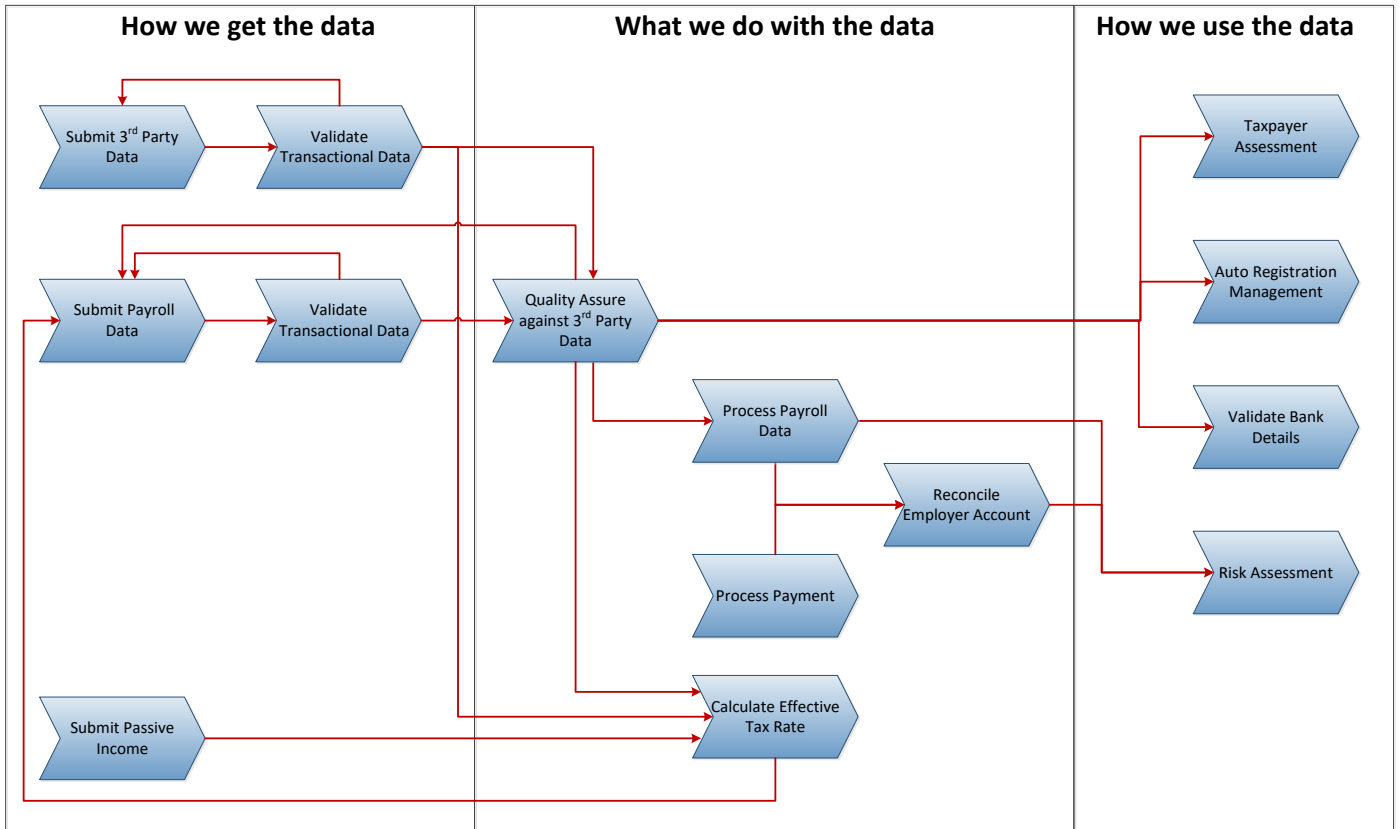
2 INTRODUCTION

The SARS PIT/PAYE journey to end state is to replace the current employees' tax, provisional tax and assessment filing seasons for employers and individuals by a modern, fully automated process of near real-time tax liability estimation, withholding and paying to SARS of the correct tax due. This will be underpinned by a taxpayer account that reflects taxable events and 3rd party data in real time (or close to real-time), in a manner that allows SARS to transition all their value chain activities (like verification & disputes) to real-time.

The planned solution will resemble a framework where employees' tax, provisional tax as well as assessment processes for employers and non-business individuals is a fully automated tax assessment with underlying data being acquired more frequently. Withholding and payment processes to SARS of tax due, primarily through "own device", will take place using progressive, integrated, real-time, interactive Individual Taxpayer Accounts.

3 CONCEPTUAL DESIGN

The high-level conceptual design below depicts the end state required to achieve the outcome indicated in the introduction above.



-
- o To create the file name, the File Create Date in the File Name must be in the format CCYYMMDDhhmmss.
 - o The file name must be followed by either a .psv or a .txt or a .zip extension. **Note:** a .zip extension may only be used if the file is submitted via an API or Direct Channel

5 FILE LAYOUT - MONTHLY PAYROLL SUBMISSION

5.1 GENERAL RULES

1 The definition of each column heading is as follows:

- o Code: the source code that must be used to indicate the relevant information where applicable.
- o Name: the name of the relevant field associated with the code.
- o Description: a brief description of the field and the information required for that field
- o Data Type: the type of characters that may be captured in the field:
 - N - Numeric field.
 - NN – Negative numeric field
 - A - Alpha field.
 - AN - Alphanumeric field.
 - FT - Free Text field.

Note: Refer to the List of Definitions table for the characters allowed for each data type.

- o Length Type: indicates whether the length of the field can be variable (VAR) or fixed (FIX).
- o Length: indicates the minimum and maximum number of characters or digits that may be entered for the field.
- o Optionality: validates whether the field is required to be completed. Can be mandatory, conditional, or optional. If the field is conditional, a condition rule is supplied.
- o Data validations: validates whether the field complies to format rules or belongs to a predefined set of values.
- o Logic validations: applies a logic validation on the value of the field.

2 Where the field contains decimals:

- o The length indicates the minimum and maximum total length of the field, including the decimal point e.g., 4:12. This means that the field consists of 12 digits in total.
- o The format is specified as N9.2, indicating the field:
 - Is a Numeric field.
 - Consists of 9 digits before the decimal point; and
 - Consist of 2 digits after the decimal point

Therefore, numeric decimal fields must be declared as 0.00.

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- 3 Data fields cannot start with a space.
 - 4 The fields in the following record types must be in a fixed position with a pipe (|) separator:
 - o File Header.
 - o Employer Demographics.
 - o Employer Declaration.
 - o Employee Demographics.
 - o Trailer Record.
 - 5 The fields in the following record types must be defined as follows:
 - o Employee Monthly Payroll Record:
 - Monthly Static Data – must be a fixed position with a pipe (|) separator.
 - Monthly Financial Information - with a code/value pair with a pipe (|) separator.
 - o Employee Year-to-date Financial Information:
 - Year-to-date Static Data – must be a fixed position with a pipe (|) separator.
 - Year-to-date Financial Information - with a code/value pair with a pipe (|) separator.
 - 6 When records are being validated by SARS systems, the validations will be done in the following sequence:
Optionality, Data type, Length Type, Length, Data Validation and Logic Validation
Note: Once a field has failed any one of these validations no further validations will be done on that field. For example, if a field passes the optionality and data type validations and then fails on length type, the length, data, and logic validations will not be performed and the error on the length type will be recorded in the response file.
 - 7 When a declaration status is 'Request for Correction' or a record status is 'Amended', then all the field values for that line item must be re-stated to the correct values (not the delta).

5.2 FILE HEADER

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Value must be H - Header	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	2:2	M		Value must be GH - General Header	
File Create Date	Date and time the file was created	N	FIX	14:14	M		Format: CCYYMMDDhhmmss 24h time format must be used	Value must be equal of less than current date
File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	N	VAR	1:4	M		Value must = 1 Value must not contain a decimal point	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Unique File ID	The submitting source must create this field when the data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source. This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file will be equal to the Unique File ID obtained from the file name of the submitted file	AN	VAR	1:64	M		Value must not contain: A decimal point (.) A pipe ()	Must be unique per submission and across submissions per submitting entity

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Test Data Indicator	Indicates if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed	A	FIX	1:1	M		Valid value: T = Test L = Live	
Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based	A	FIX	3:3	M		Valid value: MPD = Monthly Payroll Data	
Channel Identifier	Identifies the channel from which the file was submitted. The channel from which the file was submitted to SARS must generate this identifier	AN	VAR	3:10	C	This field must only be completed if a direct channel is used for submission	Valid value: C:D = Connect:Direct HTTPS = Hypertext Transfer Protocol	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Source Identifier	Identifies the file submitted and contains the security token. This value will be supplied by SARS if C:D or HTTPS channels are used. For eFiling and e@syFile, any value of 144 characters may be used	FT	FIX	144:144	M			
Source System	The name of the system from where the data was generated, e.g., Pastel or SAP	FT	VAR	1:30	M			
Source System Version	The version of the source system	FT	VAR	1:10	M			
Technical Contact: Name	The name and surname of the person or name of the department to be contacted with technical queries related to this file	FT	VAR	1:90	M			
Technical Contact: Primary Telephone Number	The primary contact telephone number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Technical Contact: Primary Telephone Number or Technical Contact: Cell Phone Number must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Technical Contact: Alternative Telephone Number	The secondary contact telephone number	AN	VAR	0:0 if not completed 10:15 if completed	O		Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Technical Contact: Cell Phone Number	The cell phone contact number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Technical Contact: Primary Telephone Number or Technical Contact: Cell Phone Number must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Technical Contact: E-mail	The contact e-mail address	FT	VAR	5:80	M			<p>The following characters are not allowed:</p> <ul style="list-style-type: none"> Open bracket (Close bracket) Back slash \ Pipe Percentage % <p>The first and last character MUST NOT be a special character</p> <p>Special characters cannot appear consecutively two or more times</p> <p>Address must contain only one @ sign</p> <p>Address must contain a domain which must be indicated with a dot (.)</p> <p>The domain portion of the address must be positioned to the right of the @ sign</p> <p>The @ sign must not be followed by a dot (.)</p>
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

5.3 EMPLOYER

5.3.1 EMPLOYER DEMOGRAPHICS

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M		Valid values: EDM = Employer Demographics	
Trading or Other Name	Name or trading name of employer issuing the certificate	FT	VAR	1:120	M			
Employer Physical Address: Unit Number	Indicates the unit number of the physical address of the employer	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employer Physical Address: Complex	Indicates the complex name of the physical address of the employer	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employer Physical Address: Street Number	Indicates the street number of the physical address of the employer	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employer Physical Address: Street Name/ Name of Farm	Indicates the street/ name of farm of the physical address of the employer	FT	VAR	4:26	M			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employer Physical Address: Suburb/District	Indicates the suburb/district of the physical address of the employer	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employer Physical Address: City/Town	Indicates the city/town of the physical address of the employer	FT	VAR	0:0 if not completed 1:21 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employer Physical Address: Postal Code	Indicates the postal code of the physical address of the employer Note: in case where there is no postal code for the employer physical address, use the nearest postal code	AN	FIX	4:4	M		Only numeric characters allowed Value must not be 0000	
Employer Physical Address: Country Code	Indicates the country code of the physical address of the employer	A	FIX	2:2	M		Valid Value: ZA	
Employer Contact Person: First Name	Indicates the first name of the contact person for all monthly payroll data related queries	A	VAR	1:50	M			
Employer Contact Person: Surname	Indicates the surname of the contact person for all monthly payroll data related queries	A	VAR	1:50	M			
Employer Contact Person: Position at Business	Indicates the position of the	A	VAR	0:0 if not completed	O			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	contact person in the business			1:50 if completed				
Employer Contact Person: Business Telephone Number	Indicates the business telephone number of the contact person for all monthly payroll data related queries	AN	VAR	0:0 if not completed 10:15 if completed	C	Either Employer Contact Person: Business Telephone Number or Employer Contact Person: Cell No must be provided	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Employer Contact Person: Cell No	Indicates the cell phone number of the contact person for all monthly payroll data related queries	AN	VAR	0:0 if not completed 10:15 if completed	C	Either Employer Contact Person: Business Telephone Number or Employer Contact Person: Cell No must be provided	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employer Contact Person: E-mail address	Indicates the e-mail address of the contact person for monthly payroll data related queries	FT	VAR	0:0 if not completed 5:80 if completed	O		<p>The following characters are not allowed:</p> <p>Open bracket (</p> <p>Close bracket)</p> <p>Back slash \</p> <p>Pipe </p> <p>Percentage %</p> <p>The first and last character MUST NOT be a special character</p> <p>Special characters cannot appear consecutively two or more times</p> <p>Address must contain only one @ sign</p> <p>Address must contain a domain which must be indicated with a dot (.)</p> <p>The domain portion of the address must be positioned to the right of the @ sign</p> <p>The @ sign must not be followed by a dot (.)</p>	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
PAYE Reference Number	The reference number of the employer. This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively, if the employer is not registered for PAYE, it will be the Income Tax reference number of the employer.	N	FIX	10:10	M		Only allow 0 - 9 Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9 Must be a valid reference number (apply modulus 10 test as defined in Appendix B)	PAYE (source code 4102) and / or PAYE on retirement lump sum and severance benefits (source code 4115) is invalid if the number does not start with a "7"
SDL Reference Number	Skills Development Levy reference number of the Employer	AN	FIX	0:0 if not completed 10:10 if completed	C	If the employer is registered for SDL, then this field is mandatory If the employer is not registered for SDL, then this field must not be completed	Must consist of 1 alpha and 9 numerical characters Must start with an "L" Must be a valid reference number (apply modulus 10 check as defined in Appendix B)	If the first digit of the PAYE Reference Number is a 7, then the last 9 digits of SDL Reference Number must be the same as last 9 digits of PAYE Reference Number If the PAYE Reference Number starts with 0, 1, 2, 3 or 9, then, the last 9 digits of the SDL Reference Number must be the same as the last 9 digits of the UIF Reference Number (if completed)

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
UIF Reference Number	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF	AN	FIX	0:0 if not completed 10:10 if completed	C	If the employer is registered for UIF, then this field is mandatory If the employer is not registered for UIF, then this field must not be completed	Must consist of 1 alpha and 9 numerical characters Must start with a "U" Must be a valid reference number (apply modulus 10 check as defined in Appendix B)	If the first digit of the PAYE Reference Number is 7, then the last 9 digits of UIF Reference Number must be the same as last 9 digits of PAYE Reference Number If the PAYE Reference Number starts with 0, 1, 2, 3 or 9, then, the last 9 digits of the UIF Reference Number must be the same as the last 9 digits of the SDL Reference Number (if completed)
Employer SIC7 Code	The Employer Standard Industrial Classification Code	AN	FIX	5:5	M		Valid values as defined in Appendix C Only numeric values allowed	
Diplomatic Indemnity Indicator	Indicates if the employer enjoys diplomatic indemnity	A	FIX	1:1	M		Value must only be Y or N	
Employer ETI indicator	Indicates that the Employer is eligible to claim ETI	A	FIX	1:1	M		Valid values - Y or N	If a PAYE Reference Number has not been completed, then the value of this field must be 'N'. Else, If Employer SIC7 code is listed in appendix D , then the value of this field must be 'N' Else, the value of this field may be 'Y'
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

5.3.2 EMPLOYER DECLARATION

If e@syFile or eFiling is used to submit the monthly payroll data to SARS, then the Employer declaration data **MUST** not be included in the import file.

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M		Valid values: EDC = Employer Declaration	
Declaration Status	Indicates the status of the declaration, whether it is, an original declaration or a request for correction for an already submitted declaration	A	VAR	2:3	M		Valid values: OR – Original Declaration RFC – Request for Correction	
Transaction Month	The payroll month during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee	N	FIX	6:6	M		Format: CCYYMM Valid values for MM: 03 – March 04 – April 05 – May 06 – June 07 – July 08 – August 09 – September 10 – October 11 – November 12 – December 01 – January	CCYY of Transaction Month cannot be less than 2025 CCYY of Transaction Month cannot be greater than current calendar year plus one

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							02 – February	
PAYE Liability	The sum of the PAYE deducted for all employees for the transaction month	N	VAR	0:0 if not completed 4:14 if completed	C	If a valid PAYE Reference Number has been completed, then this field is mandatory If a PAYE Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N11.2 Value may be zero Value may not be a negative amount	If the declaration status is equal to "OR", then the value of this field must be equal to the sum of the value of all PAYE (source code 4102) and PAYE on retirement lump sum and severance benefits (source code 4115) for all employee monthly certificate records for the same transaction month
ETI Brought Forward	Amount of employment tax incentive calculated in previous months not utilised by the employer	N	VAR	0:0 if not completed 4:14 if completed	C	If Employer ETI indicator is 'Y', then this field is mandatory If Employer ETI indicator is 'N', then this field must not be completed	Format: N1.2 to N11.2 Value may be zero If the transaction month is 03 (March) or 09 (September), then ETI brought forward MUST be zero	
ETI Calculated	Amount of employment tax incentive available to the employer for the transaction month	N	VAR	0:0 if not completed 4:14 if completed	C	If Employer ETI indicator is 'Y', then this field is mandatory If Employer ETI indicator is 'N', then this field must not be completed	Format: N1.2 to N11.2 Value may be zero	If the declaration status is equal to "OR", then the value of this field must be equal to the sum of the value of all Monthly Calculated ETI (source code 7004) for all employee monthly certificate records for the same transaction month

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
ETI Utilised	Amount of employment tax incentive deducted from the PAYE liability	N	VAR	0:0 if not completed 4:14 if completed	C	If Employer ETI indicator is 'Y', then this field is mandatory If Employer ETI indicator is 'N', then this field must not be completed	Format: N1.2 to N11.2 Value may be zero	The value of ETI utilised amount must be less than or equal to the PAYE Liability The value of ETI utilised amount must be less than or equal to the sum of the ETI Brought Forward plus the ETI Calculated
ETI Carried Forward	Amount of employment tax incentive available to the employer which was not utilised	N	VAR	0:0 if not completed 4:14 if completed	C	If Employer ETI indicator is 'Y', then this field is mandatory If Employer ETI indicator is 'N', then this field must not be completed	Format: N1.2 to N11.2 Value may be zero	The value of ETI Carried Forward must be equal to ETI Brought Forward Plus ETI Calculated Less ETI Utilised
PAYE Payable	The amount of PAYE payable after the employment tax incentive available to the employer has been taken into consideration	N	VAR	0:0 if not completed 4:14 if completed	C	If a valid PAYE Reference Number has been completed, then this field is mandatory If a PAYE Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N11.2 Value may be zero Value may not be a negative amount	If ETI utilised has been completed, then the value of PAYE Payable must be equal to PAYE liability less ETI Utilised If ETI utilised has not been completed, then PAYE Payable must be equal to PAYE Liability
SDL Liability	The sum of SDL contributions deducted for all employees for the transaction month	N	VAR	0:0 if not completed 4:14 if completed	C	If a valid SDL Reference Number has been completed, then this field is mandatory If an SDL Reference Number has not been completed, then this	Format: N1.2 to N11.2 If SDL Exempt Indicator is 'Y', then value may be zero Value may not be a negative amount	If the declaration status is equal to "OR", then the value of this field must be equal to the sum of the value of all Employer SDL Contribution (source code 4142) for all employee monthly certificate records

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						field must not be completed		for the same transaction month
SDL Exempt Indicator	Indicates if the employer is exempt for SDL	A	FIX	0:0 if not completed 1:1 if completed	C	If SDL Reference Number is completed, then this field is mandatory, Else, this field must not be completed	Valid values: Y – Yes N - No	
UIF Liability	The sum of UIF contributions deducted for all employees for the transaction month	N	VAR	0:0 if not completed 4:14 if completed	C	If a valid UIF Reference Number has been completed, then this field is mandatory If a UIF Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N11.2 If UIF Exempt Indicator is 'Y', then value may be zero Value may not be a negative amount	If the declaration status is equal to "OR", then the value of this field must be equal to the sum of the value of all Employer & Employee UIF Contribution (source code 4141) for all employee monthly certificate records for the same transaction month

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
UIF Exempt Indicator	Indicates if the employer is exempt for UIF contributions	A	FIX	0:0 if not completed 1:1 if completed	C	If UIF Reference Number is completed, then this field is mandatory, Else, this field must not be completed	Valid values: Y – Yes N - No	
Total Monthly Liability	The total tax liability due to SARS	N	VAR	4:14	M		Value may be zero	The value must equal the sum of PAYE payable, SDL liability and UIF liability
Payment Reference Number	The reference number to be used when a payment is made for the transaction month	AN	FIX	19:19	M		Format: Char 1 to 10 – PAYE reference number Char 11 – L Char 12 – C Char 13 to 18 – Transaction Month Char 19 – Check digit (between 0 and 9) The value must pass the modulus check as defined in Appendix B	
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

5.4 EMPLOYEE

5.4.1 EMPLOYEE DEMOGRAPHICS

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M			Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M			Valid values: EMD = Employee Demographics	
Record Status	Indicates the status of the record, whether it is a new record, an amended record or a record that must be cancelled from the declaration	A	FIX	1:1	M			Valid values: N – New record A - Amended record C - Cancelled record	
Unique employee identifier	Uniquely identifies an employee's demographic and related financial records within this file. The value of this field must be unique in this file	FT	VAR	1:100	M				

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Nature of person	Indicates the nature of person Note: if the employee's nature of person changed from a natural person to a non-natural person (or vice versa), then a separate certificate must be created/issued	A	FIX	1:1	M		Valid value: Natural Person - A = Individual with an identity or passport number that is not an Asylum Seeker, Pensioner or Refugee - B = Individual without an identity or passport number that is not an Asylum Seeker, Pensioner or Refugee - M = Asylum Seeker - N = Retirement Fund Lump Sum Recipient/Pensioner - R = Refugee Non-natural Person - D = Trust - E = Company/CC - F = Partnership - G = Corporation - H = Personal Service Provider	
Employee Surname or Trading Name	Surname or Trading Name of the employee	FT	VAR	1:120	M		If Nature of person is A, B, M, N or R, then numeric characters are not allowed	
First Two Names	First two names of employee	A	VAR	0:0 if not completed 1:90 if completed	C	If nature of person is A, B, M,N or R, then this field is mandatory If nature of person is D, E, F, G or H, then	Numeric characters not allowed	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						this field must not be completed		
Initials	Initials of the employee	A	VAR	0:0 if not completed 1:5 if completed	C	If nature of person is A, B, M,N or R, then this field is mandatory If nature of person is D, E, F, G or H, then this field must not be completed	Only alphabet characters A-Z (uppercase) allowed	
Identity Number	RSA identity number of the employee Note: Old non-barcoded Id numbers and Refugee Id numbers must be populated in this field	N	FIX	0:0 if not completed 13:13 if completed	C	If nature of person is A and passport number is not completed, then this field is mandatory If nature of person is A and Country of Issue is ZAF, then this field is mandatory If nature of person is R, then this field is mandatory If nature of person is B, D, E, F, G, H or M, then this field must not be completed If nature of person is N, then this field is optional	Value must pass the South African Id modulus 13 check as defined in Appendix B First 6 characters must correlate with the YYMMDD of date of birth	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Passport Number	Passport number of the employee	AN	VAR	0:0 if not completed 6:18 if completed	C	If Nature of Person is A and Identity Number is not completed, then this field is mandatory If Nature of Person is A or R and Identity Number is completed, then this field is optional If Nature of Person is N or M, then this field is optional If Nature of Person is B, D, E, F, G or H, then this field must not be completed	Value must contain a minimum of 6 characters No spaces are allowed	
Country of Issue	Indicates the country that issued the passport	A	FIX	0:0 if not completed 3:3 if completed	C	If Passport Number is completed, then this field is mandatory	Valid values as defined in Appendix A	
Alternate Identification Type	The type of alternate identification that will be provided in the alternate identification number field	N	FIX	0:0 if not completed 1:1 if completed	C	If nature of person is A, B, F, N or R, then this field must not be completed If nature of person is D, E, G or H, then this field is optional If nature of person is M, then this field is mandatory	Valid values: 1 - South African company/ close corporation registration number if Nature of Person is E / G / H 2 - South African trust registration number if Nature of Person is D / H 3 - Asylum Permit Number if Nature of Person is M	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Alternate Identification Number	The number to identify the employee	FT	VAR	0:0 if not completed 1:30 if completed	C	If Alternate Identification Type is completed, then this field is mandatory If Alternate Identification Type is not completed, then this field must not be completed	If Alternate Identification Type = 1 then: - Format - CCYY/NNNNNN/NN - CCYY Must be a valid year from 1800 up to, but not greater than the current year - Last two digits must be either 06, 07, 08, 09, 10, 11, 20, 21, 22, 23, 24, 25, 26, 30, 31	
Date of Birth	Date of birth of the employee	N	FIX	0:0 if not completed 8:8 if completed	C	If Nature of Person is A, B, M, N or R, then this field is mandatory If Nature of Person is D, E, F, G, H, then this field must not be completed	Format: CCYYMMDD	If Identity Number is completed, then the YYMMDD of the value must correlate with the first 6 characters of the Identity Number Value must not be greater than current date
Income Tax Reference Number	Income Tax Reference Number of employee	N	FIX	0:0 if not completed 10:10 if completed	C	This field is mandatory except: If Nature of Person is "F", then this field must not be completed If PAYE (source code 4102) is equal to zero and PAYE on retirement lump sum and severance benefits (source code 4115) is greater than	The value must pass the modulus 10 check as defined in Appendix B If Nature of Person is A, B, D, M, N or R, then the first character must be either 0, 1, 2 or 3 If Nature of Person is E, G, or H, then the first character must be 9	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						zero, then this field is optional		
ETI indicator	Indicates that the employee qualifies for ETI	A	FIX	0:0 if not completed 1:1 if completed	C	If Employer ETI indicator is 'Y', then this field is mandatory If Employer ETI indicator is 'N', then this field must not be completed	Valid values - Y or N	Value must only be Y: If Nature of person is A or R and Id number is valid; or Nature of person is M and Alternate Identification Number is populated; If ETI Employment date is on or after 01/10/2013

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee E-mail address	Employee e-mail address Note: Where the service of the employee is terminated for any reason and new contact details are available, the new detail must be provided in this field	FT	VAR	0:0 if not completed 5:80 if completed	O		<p>The following characters are not allowed:</p> <ul style="list-style-type: none"> o Open bracket (o Close bracket) o Back slash \ o Pipe o Percentage % <p>The first and last character MUST NOT be a special character Special characters cannot appear consecutively two or more times Address must contain only one @ sign Address must contain a domain which must be indicated with a dot (.) The domain portion of the address must be positioned to the right of the @ sign The @ sign must not be followed by a dot (.)</p>	
Employee Home Tel No	Employee home telephone number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Employee Home Tel No or Employee Cell No must be completed	<p>Only numeric values allowed No spaces allowed + not allowed</p>	If Employee Physical Work Address Details: Country Code is equal to ZA, then the first character must be zero (0), Else, the first two

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								characters must be zero (00)
Employee Bus Tel No	Employee business telephone number Note: Where the service of the employee is terminated for any reason and new contact details are available, the new details must be provided in this field	AN	VAR	0:0 if not completed 10:15 if completed	C	If Nature of Person is not N, then field is mandatory If Nature of Person is N, then this field is optional	Only numeric values allowed No spaces allowed + not allowed	If Employee Physical Work Address Details: Country Code equal to ZA, then the first character must be zero (0), Else, the first two characters must be zero (00)
Employee Cell No	Employee cell phone number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Employee Home Tel No or Employee Cell No must be completed	Only numeric values allowed No spaces allowed + not allowed	If Employee Physical Work Address Details: Country Code is equal to ZA, then the first character must be zero (0), Else, the first two characters must be zero (00)
Employee Physical Work Address Details: Unit Number	Indicates the unit number of the address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Physical Work Address Details: Complex	Indicates the complex of the address where the employee mainly works	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employee Physical Work Address Details: Street Number	Indicates the street number of the physical address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Physical Work Address Details: Street Name/ Name of Farm	Indicates the street or farm name where the employee mainly works	FT	VAR	0:0 if not completed 4:26 if completed	C	If Nature of person is N, then this field is optional If Nature of Person is not N, then this field is mandatory		
Employee Physical Work Address Details: Suburb/District	Indicates the suburb/ district of the physical address where the employee mainly works	FT	VAR	0:0 if not completed 1:33 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then either the Suburb/District field or the City/Town field must be completed		
Employee Physical Work Address Details: City/Town	Indicates the city or town where the employee mainly works	FT	VAR	0:0 if not completed 5:21 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then either the Suburb/District field or the City/Town field must be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Physical Work Address Details: Postal Code	Indicates the postal code of the physical address where the employee mainly works Note: in case where there is no postal code for the employee's physical work address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N and Employee Physical Work Address Details: Country Code is ZA, then this field is mandatory If Employee Physical Work Address Details: Country Code is not ZA, then this field is optional	If Employee Physical Work Address Details: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	
Employee Physical Work Address Details: Country Code	Indicates the country code of the physical address where the employee mainly works	A	FIX	0:0 if not completed 2:2 if completed	C	If Nature of person is N, then this field is optional If Nature of Person is not N, then this field is mandatory	Valid values as per Appendix A	
Employee Number	Unique number allocated by employer to identify employees (e.g., payroll number) Note: The employee number must be unique per employee and must not be used for another employee	FT	VAR	0:0 if not completed 1:25 if completed	C	If Nature of person is B or N, then this field is mandatory If Nature of Person is A, D, E, F, G, H, M or R, then this field is optional		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employment Date	Date the employee was employed by the employer Note: Where an employee is re-employed by the same employer, the date the employee is re-employed must be completed.	N	FIX	8:8	M		Format: CCYYMMDD	CCYYMM of value must be less or equal than Transaction Month
Employment Termination Date	Date the employee's employment was terminated at the employer	N	FIX	0:0 if not completed 8:8 if completed	O		Format: CCYYMMDD	CCYYMM of value must be less or equal to Transaction Month Value must be greater than or equal to Employment Date
ETI Employment Date	Initial date the employee was employed by the employer or, if earlier, the date employed by an associated employer as defined by the ETI Act	N	FIX	0:0 if not completed 8:8 if completed	C	If ETI Indicator is Y, then this field is mandatory If ETI Indicator is N, then this field is optional If ETI Indicator is not completed, then this field must not be completed	Format: CCYYMMDD	CCYYMM of value must be less or equal than Transaction Month
Bank Details								

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Bank Account Type	Employee bank account type	N	FIX	1:1	M		Valid values: 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account 5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account	
Employee Bank Account Number	Employee bank account number	AN	VAR	0:0 if not completed 9:16 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed	Only numeric characters allowed	
Employee Bank Branch Number	Employee branch number	N	FIX	0:0 if not completed 6:6 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Bank Name	The name of the bank where the employee has an account	FT	VAR	0:0 if not completed 4:50 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is optional If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Bank Branch Name	The branch where the employee has a bank account	FT	VAR	0:0 if not completed 1:50 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is optional If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Account Holder Name	Employee bank account holder name	FT	VAR	0:0 if not completed 1:49 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Account Holder Relationship	Employee account holder relationship	N	FIX	0:0 if not completed 1:1 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed	Valid values: 1 - Own 2 - Joint 3 - Third Party	
Employee Address Details								

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Residential Address: Unit Number	Indicates the unit number of the Employee's residential address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Residential Address: Complex	Indicates the complex of the of the Employee's residential address	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employee Residential Address: Street Number	Indicates the street number of the Employee's residential address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Residential Address: Street Name/ Name of Farm	Indicates the street or farm name of the Employee's residential address	FT	VAR	4:26	M			
Employee Residential Address: Suburb/District	Indicates the suburb/ district of the Employee's residential address	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Residential Address: City/Town	Indicates the city or town of the Employee's residential address	FT	VAR	0:0 if not completed 5:21 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Residential Address: Postal Code	Indicates the postal code of the Employee's residential address Note: in case where there is no postal code for the	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Residential Address: Country Code is ZA, then this field is mandatory If Employee Residential Address:	If Employee Residential Address: Country Code is ZA, then: o Only 4 numeric characters allowed	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	employee's residential address, use the nearest postal code					Country Code is not ZA, then this field is optional	o Value must not be 0000	
Employee Residential Address: Country Code	Indicates the country code of the Employee's residential address	A	FIX	2:2	M		Valid values as per Appendix A	
Care of Address Indicator	Indicates whether the postal address is a C/O (Care of) postal address	A	FIX	1:1	M		Value can only be Y or N	If Postal Address structure indicator = 1, 2, or 3, then value may be Y or N If Postal Address structure indicator = 4, then value must be N
Care of Intermediary	The person or organisation that will pass the mail on to the final recipient	FT	VAR	0:0 if not completed 1:21 if completed	C	If Care of Address Indicator = Y, then this field is mandatory If Care of Address Indicator = N, then this field must not be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
Postal Address Structure Indicator	Indicate the format of the Postal Address	N	FIX	1:1	M			Valid values: 1 – Structured Physical Address (Same as residential address) 2 – Structured Postal Address 3 – Structured Physical Address (not same as residential address) 4 – Unstructured 4-line Postal Address	
Postal Address: Non-Physical Address Structure									
Note: The fields in this section MUST be completed if Postal Address Structure Indicator is 2									
Employee Structured Postal Address: PO Box or Private Bag Indicator	Indicates if Employee's Postal Address is a PO Box or a Private Bag	FT	VAR	0:0 if not completed 6:11 if completed	C	Either "PO Box or Private Bag" or "Other PO Special Service" must be completed		Valid values: PO_BOX PRIVATE_BAG	
Employee Structured Postal Address: Other PO Special Service	Indicates the employee's other special postal service (e.g., Military field service address)	FT	VAR	0:0 if not completed 1:21 if completed	C	Either "PO Box or Private Bag" or "Other PO Special Service" must be completed			
Employee Structured Postal Address: Number	Indicates a number for the PO Box or Private Bag	FT	VAR	0:0 if not completed 1:8 if completed	C	If PO Box or Private Bag Indicator is completed, then this field is mandatory			
Employee Structured Postal Address: Postal Agency or Sub-unit	Indicates the employee's postal agency or sub-unit e.g., Postnet Suite ID, with or without a Private Bag	FT	VAR	0:0 if not completed 1:21 if completed	O				

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Structured Postal Address: Post Office	Indicates the name of the Post Office Branch of Employee's postal address	FT	VAR	1:22	M			
Employee Structured Postal Address: Postal Code	Indicates the postal code of the employee's postal address Note: in case where there is no postal code for the employee's structured postal address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Structured Postal Address: Country Code is ZA, then this field is mandatory If Employee Structured Postal Address: Country Code is not ZA, then this field is optional	If Employee Structured Postal Address: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	
Employee Structured Postal Address: Country Code	Indicates the country code of the employee's postal address	A	FIX	2:2	M		Valid values as per Appendix	
Postal Address: Physical Address Structure (Not same as Residential Address)								
Note: The fields in this section MUST be completed if Postal Address Structure Indicator is 3								
Employee Postal Address – Physical: Unit Number	Indicates the unit number of the employee's postal address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Postal Address – Physical: Complex	Indicates the complex of the employee's postal address	FT	VAR	0:0 if not completed 1:26 if completed	O			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Postal Address – Physical: Street Number	Indicates the street number of the employee’s postal address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Postal Address – Physical: Street Name/ Name of Farm	Indicates the street or farm name of the employee’s postal address	FT	VAR	4:26	M			
Employee Postal Address - Physical: Suburb/District	Indicates the suburb/ district of the employee’s postal address	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Postal Address - Physical: City/Town	Indicates the city or town of the employee’s postal address	FT	VAR	0:0 if not completed 1:21 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Postal Address - Physical: Postal Code	Indicates the postal code of the employee’s postal address Note: in case where there is no postal code for the employee’s physical postal address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Postal Address - Physical: Country Code is ZA, then this field is mandatory If Employee Postal Address - Physical: Country Code is not ZA, then this field is optional	If Employee Postal Address - Physical: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Postal Address - Physical: Country Code	Indicates the country code of the employee's postal address	A	FIX	2:2	M		Valid values as per Appendix A	
Postal Address: Unstructured								
Note: The fields in this section MUST be completed if Postal Address Structure Indicator is 4								
Employee Unstructured Postal Address: Line 1	Indicates the first line of the employee's postal address	FT	VAR	1:35	M			
Employee Unstructured Postal Address: Line 2	Indicates the second line of the employee's postal address	FT	VAR	0:0 if not completed 1:35 if completed	O			
Employee Unstructured Postal Address: Line 3	Indicates the third line of the employee's postal address	FT	VAR	0:0 if not completed 1:35 if completed	O			
Employee Unstructured Postal Address: Line 4	Indicates the fourth line of the employee's postal address	FT	VAR	0:0 if not completed 1:35 if completed	O			
Employee Unstructured Postal Address: Postal Code	Indicates the postal code of the postal address of the employee Note: in case where there is no postal code for the employee's unstructured postal	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Unstructured Postal Address: Country Code is ZA, then this field is mandatory If Employee Unstructured Postal Address: Country Code is not ZA, then this field is optional	If Employee Unstructured Postal Address: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	address, use the nearest postal code							
Employee Unstructured Postal Address: Country Code	Indicates the country code of Employee's unstructured postal address	A	FIX	2:2	M		Valid values as per Appendix A	
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

5.4.2 EMPLOYEE MONTHLY PAYROLL RECORD

5.4.2.1 General Rules

- All financial source codes that have a value must be reported, and those that do not have a value must not be reported, unless if specified otherwise in the field validation rules. By virtue of this rule all fields are deemed conditional.
- The format of all financial codes must be code, information (e.g., 3015|"IRP5") OR code, value (e.g., 3240|2) OR code, amount (e.g., 3601|5000 or 4102|500.00)
- Financial amounts may be reported as a negative value, unless explicitly indicated otherwise.
- A field that has a zero value must not be completed, except if specified otherwise in the field validation rules.
- Employment Tax Incentive data must be reported in the following manner:
 - o If the employee does not qualify for ETI in terms of the ETI Act (Employment Tax Incentive Indicator = N), then the ETI fields must not be completed.
 - o If the employee qualifies for ETI in terms of the ETI Act (Employment Tax Incentive Indicator = Y), then all ETI codes and values must be completed as per the validation rules for each code.

5.4.2.2 Monthly Static Data

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M			Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M			Valid values: EMR = Employee Monthly Record	
Record Status	Indicates the status of the record, whether it is a new record, an amended record, a record that must be cancelled from the declaration or a record that was incorrectly cancelled that must be re-instated	A	FIX	1:1	M			Valid values: N - New record A - Amended record C - Cancelled record R – Re-instate cancelled record	
Unique employee identifier	Uniquely identifies an employee’s demographic and related financial records within this file.	FT	VAR	1:100	M				The value of this field must reference a unique employee identifier in the employee demographic’s section of this file

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Transaction Month	The payroll month during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee	N	FIX	6:6	M		Format: CCYYMM Valid values for MM: 03 – March 04 – April 05 – May 06 – June 07 – July 08 – August 09 – September 10 – October 11 – November 12 – December 01 – January 02 – February	CCYY of Transaction Month cannot be less than 2026 CCYY of Transaction Month cannot be greater than current calendar year plus one
Certificate Number	<p>Unique certificate number allocated to the payroll records of employees</p> <p>The same certificate number must be used each month for the Monthly payroll records and in February for the YTD certificate</p> <p>Note:</p> <ul style="list-style-type: none"> The certificate number must be unique per employee and must never be reused in any 	AN	FIX	30:30	M		<p>Must not be preceded with any other character</p> <p>Must only contain the following characters:</p> <ul style="list-style-type: none"> o Alphabet A to Z (uppercase) o Numbers 0-9 <p>The format of the certificate number must be as follows:</p> <ul style="list-style-type: none"> o First 10 digits must be the employer's PAYE Reference Number o Followed by the Transaction year and concluding 	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	<p>prior or current transaction year</p> <ul style="list-style-type: none"> • If a YTD certificate is cancelled, then the certificate number MAY NOT be reused and allocated to the same or another employee in the same or prior transaction year • If a YTD certificate is re-instated, then the original certificate number MUST be used 						<p>calendar month of the transaction year i.e., 02</p> <ul style="list-style-type: none"> o Thereafter a unique combination of alpha and numeric characters can be used to complete the number o Should all the characters not be used, left padding with zeroes after the period must be applied, i.e., if the number is 7000000000202302 and the unique number is 11111 then the number must be reflected as 7000000000202302 00000000011111 	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee UIF Exempt Indicator	Indicates if the employee is exempt for UIF contributions	A	FIX	0:0 if not completed 1:1 if completed	C	If UIF Reference Number is completed, then this field is mandatory, Else, this field must not be completed	Valid values: Y – Yes N - No	
Provision for Tax on Annual Payment Indicator	Indicates if tax provision has been included in the tax deducted from the employee	A	FIX	1:1	C	If a valid PAYE Reference Number has been completed, then this field is mandatory If a PAYE Reference Number has not been completed, then this field must not be completed	Value may only be Y or N	
Provision for Tax on Annual Payment	Indicates the actual amount of tax that were included in the tax calculation as provision for the monthly portion of the annual payment/s	N	VAR	0:0 if not completed 4:12 if completed	C	If Provision for Tax on Annual Payment Indicator is "Y", then this field is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Voluntary Over deduction	Indicates if the employee requested over deduction of PAYE	A	FIX	0:0 if not completed 1:1 if completed	C	If a valid PAYE Reference Number has been completed, then this field is mandatory If a PAYE Reference Number has not been completed, then this field must not be completed	Value may only be Y or N	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Voluntary PAYE amount	Indicates the amount the employee requested for the over deduction of PAYE	N	VAR	0:0 if not completed 4:12 if completed	C	If Voluntary over deduction = 'Y', then this field is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Fixed Rate Taxation Indicator	Indicates if the employee's tax was calculated at a fixed rate because of non-standard employment or par 2(2B) of the Fourth Schedule instruction.	A	FIX	1:1	M		Value may only be Y or N	
Fixed rate applied	Indicates the rate applied for the calculation of the employee's tax	N	VAR	0:0 if not completed 4:5 if completed	C	If Fixed Rate Indicator = 'Y', then this field is mandatory	Format: N1.2 to N2.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote decimals in the percentage	

5.4.2.3 Monthly Financial Information

- This section includes:
 - All directive issued by SARS for the employee.
 - All remuneration paid/payable to the employee by the employer.
 - All deductions and employer information codes (e.g., 44-codes)
 - All Employment Tax Incentive codes.

- All codes must be specified as defined in section 7 for each source. The description of the code must not be included in the electronic import file.

5.4.2.3.1 Directive Information

Directive Information								
Notes:								
<ul style="list-style-type: none"> • For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields MUST be completed. • For fixed PAYE rate/amount directives, ONLY the directive number and directive type indicator must be completed. • Up to 5 directives may be included in one Employee Monthly Payroll Record. • Where more than one directive number is declared, the directive related codes must be repeated as a group for every directive number as follows: <ul style="list-style-type: none"> o For lump sum directives – 3230 directive no 3234 directive type indicator 3231 directive issued date 3232 directive income source code 3233 directive income amount 3235 Directive YoA 3230 directive no 3234 directive type indicator 3231 directive issued date,3232 directive income source code 3233 directive income amount 3235 Directive YoA • For fixed PAYE rate/amount directives (if the directive number is provided) - 3230 directive no 3230 directive no 								
SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3230	Directive Number	AN	FIX	0:0 if not completed 15:15 if completed	C	If code 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/ 3771, 3723/3773, 3901/3951, 3907/3957, 3908, , 3915, 3920, 3921, 3922, 3923 and/or 3924 are completed with values, then Directive Number is mandatory and MUST NOT BE zeros	This field can be repeated up to 5 times	

3234	Directive Type Indicator	A	FIX	0:0 if not completed 1:1 if completed	C	If Directive Number is completed, then this field is mandatory If Directive Number is not completed, then this field must not be completed	Valid value: F – Fixed Rate Directive L – Lump Sum Directive	
3231	Directive Issued Date	N	FIX	0:0 if not completed 8:8 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Format: CCYYMMDD	
3232	Directive Income Source Code	N	FIX	0:0 if not completed 4:4 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Valid values: 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/ 3771, 3723/3773, 3901/3951, 3902/3952, 3904/3954, 3907/3957, 3908, 3909, 3915, 3920, 3921, 3922, 3923, 3924	The Directive Source Code must be listed as an Income Source Code
3233	Directive Income Amount	N	VAR	0:0 if not completed 4:12 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Format: N1.2 to N9.2	
3235	Directive Year of Assessment	N	FIX	0:0 if not completed 4:4 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros	Format: CCYY	Directive Year of Assessment cannot be greater than CCYY of Transaction Month

						Else, this field must not be completed		
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5.4.2.3.2 Income Source Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3601	Taxable Income	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3602	Non-Taxable Income	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3603	Pension - Taxable	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3605	Annual Payment - Taxable	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3606	Commission	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3607	Overtime	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3608	Arbitration Award - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3608 is completed, then directive information is mandatory
3610	Annuity from a Retirement Fund	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3611	Purchased annuity - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3613	Restraint of Trade	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3614	Other Retirement Funding Lump Sum	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	If code 3614 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								digits after the point to denote cents
3616	Independent Contractors	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3617	Labour Brokers without Exemption Certificate (IRP30)	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3618	Annuity from a Provident/ Provident Preservation Fund	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3619	Labour Brokers with Exemption Certificate (IRP30)	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3620	Directors Fees - RSA resident NED	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3621	Directors Remuneration - Non-Resident NED	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3622	Long Service Cash Award	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
Foreign Service								
3651	Taxable Income	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3652	Non-Taxable Income	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3653	Pension - Taxable	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3655	Annual Payment - Taxable	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3656	Commission	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3657	Overtime	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3658	Arbitration Award - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3658 is completed, then directive information is mandatory
3660	Annuity from a Retirement Fund	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3661	Purchased annuity - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3663	Restraint of Trade	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3664	Other Retirement Funding Lump Sum	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3664 is completed, then directive information is mandatory
3666	Independent Contractors	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								digits after the point to denote cents
3667	Labour Brokers without Exemption Certificate (IRP30)	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3668	Annuity from a Provident/ Provident Preservation Fund	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3669	Labour Brokers with Exemption Certificate (IRP30)	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3670	Directors Fees - RSA resident NED	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents
3672	Long Service Cash Award	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents

5.4.2.3.3 Allowance Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3701	Travelling Allowance	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3702	Reimbursive Travel Allowance - (IT)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3722 is greater than zero, then code 3702 must be greater than zero
3703	Reimbursive Travel Allowance - Not taxable	NN	VAR	4:12	C	If code 3701 and/or 3702 and/or code 3722 is completed, then code 3703 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3704	Subsistence Allowance - Local travel - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3707	Share Options Exercised	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3707 is completed, then directive information is mandatory
3708	Public Office Allowance	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3713	Other Allowances - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3714	Other Allowances - Not Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3715	Subsistence Allowance - Foreign Travel - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3717	Broad-based Employee Share Plan	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3718	Vesting of Equity instruments or Return of Capital i.r.o., Restricted Equity Instruments	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3718 is completed, then directive information is mandatory
3719	Dividends not Exempt - Par (dd) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3719 is completed, then directive information is mandatory
3720	Dividends not Exempt - Par (ii) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	If code 3720 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							digits after the point to denote cents	
3721	Dividends not Exempt - Par (jj) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3721 is completed, then directive information is mandatory
3722	Reimbursive Travel Allowance - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3702 is > zero, then code 3722 must be > zero
3723	Dividends not Exempt - Par (kk) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3723 is completed, then directive information is mandatory
Foreign Service								
3751	Travel Allowance	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3752	Reimbursive Travel Allowance - (IT)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3772 is greater than zero, then code 3752 must be greater than zero
3753	Reimbursive Travel Allowance - Not taxable	NN	VAR	4:12	C	If code 3751 and/or 3752 and/or code 3772 is completed, then code 3753 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							digits after the point to denote cents	
3754	Subsistence Allowance - Local travel - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3757	Share Options Exercised	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3757 is completed, then directive information is mandatory
3758	Public Office Allowance	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3763	Other Allowances - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3764	Other Allowances - Not Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3765	Subsistence Allowance - Foreign Travel - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3767	Broad-based Employee Share Plan	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3768	Vesting of Equity instruments or Return of Capital i.r.o., Restricted Equity Instruments	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3768 is completed, then directive information is mandatory
3769	Dividends not Exempt - Par (dd) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3769 is completed, then directive information is mandatory
3770	Dividends not Exempt - Par (ii) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3770 is completed, then directive information is mandatory
3771	Dividends not Exempt - Par (jj) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3771 is completed, then directive information is mandatory
3772	Reimbursive Travel Allowance - Taxable	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3752 is > zero, then code 3772 must be > zero
3773	Dividends not Exempt - Par (kk) of s10(1)(k)(i)	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	If code 3773 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							digits after the point to denote cents	

5.4.2.3.4 Taxable Fringe Benefit Source Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3801	General Fringe Benefits	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3802	Use of motor vehicle acquired by employer NOT via Operating Lease	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3805	Accommodation	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3806	Services	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
								numeric digits after the point to denote cents	
3808	Employee's debt - excluding code 3828	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3809	Taxable bursaries or scholarships to non-disabled person - Basic education	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3810	Medical aid contributions	NN	VAR	4:12	C	If nature of person = A, B, M, N or R, then code 3810 is optional If nature of person <> A, B, M, N or R, then code 3810 must not be completed If code 4493 is completed, then code 3810 must not be completed If code 4474 is greater than zero and code 3860 is not completed, then code 3810 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3810 and code 3860 must = the value of code 4474	
3813	Medical services costs	NN	VAR	4:12	C	If nature of person = A, B, M, N or R and code 4024 is greater than zero and code 3863 is not completed, then code 3813 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3813 and 3863 must be > or = the value of code 4024	
3815	Non-taxable bursaries or scholarships to non-	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2		

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
	disabled person - Basic education							numeric digits after the point to denote cents	
3816	Use of motor vehicle acquired by employer via Operating Lease	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3817	Benefit: Employers Pension Fund contributions	NN	VAR	4:12	C	If code 4472 is greater than zero and code 3867 is not completed, then code 3817 is mandatory		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 3817 must = zero
3820	Taxable bursaries or scholarships to non-disabled person - Further Education	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3821	Non-taxable bursaries or scholarships to non-disabled person - Further Education	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3822	Non-taxable benefit - Acquisition of immovable property	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3825	Benefit: Employers Provident Fund contributions	NN	VAR	4:12	C	If code 4473 is greater than zero and code 3875 is not completed, then code 3825 is mandatory		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 3825 must = zero

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3828	Employee's debt: Employer paid RAF contributions	NN	VAR	4:12	C	If code 4475 is greater than zero and code 3878 is not completed, then code 3828 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3829	Taxable bursaries or scholarships to disabled person - Basic education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3830	Non-taxable bursaries or scholarships to disabled person - Basic education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3831	Taxable bursaries or scholarships to disabled person - Further education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3832	Non-taxable bursaries or scholarships to disabled person - Further education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3833	Benefit: Bargaining council employer contributions	NN	VAR	4:12	C	If the value of code 4584 > zero and code 3883 is not completed, then code 3833 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3833 and code 3883 must = the value of code 4584
3834	Non-taxable benefit - Loan to purchase	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
	immovable residential property							numeric digits after the point to denote cents	
3835	Long Service Award	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Foreign Service									
3851	General Fringe Benefits	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3852	Use of motor vehicle acquired by employer NOT via Operating Lease	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3855	Accommodation	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3856	Services	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3858	Employee's debt - excluding code 3828	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
								numeric digits after the point to denote cents	
3859	Taxable bursaries or scholarships to non-disabled person - Basic education	NN	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3860	Medical aid contributions	NN	VAR	4:12	C	If nature of person = A, B, M, N or R, then code 3860 is optional If nature of person <> A, B, M, N or R, then code 3860 must not be completed If code 4493 is completed, then code 3860 must not be completed If code 4474 greater than zero and code 3810 is not completed, then code 3860 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3810 and code 3860 must = the value of code 4474	
3863	Medical services costs	NN	VAR	4:12	C	If nature of person = A, B, M, N or R and code 4024 is greater than zero and code 3813 is not completed, then code 3863 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3813 and 3863 must be > or = the value of code 4024	
3865	Non-taxable bursaries or scholarships to non-disabled person - Basic education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents		
3866	Use of motor vehicle acquired by employer via Operating Lease	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2		

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
								numeric digits after the point to denote cents	
3867	Benefit: Employers Pension Fund contributions	NN	VAR	4:12	C	If code 4472 is greater than zero and code 3817 is not completed, then code 3867 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 3867 must = zero	
3870	Taxable bursaries or scholarships to non-disabled person - Further Education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents		
3871	Non-taxable bursaries or scholarships to non-disabled person - Further Education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents		
3872	Non-taxable benefit - Acquisition of immovable property	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents		
3875	Benefit: Employers Provident Fund contributions	NN	VAR	4:12	C	If code 4473 is greater than zero and code 3825 is not completed, then code 3875 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 3875 must = zero	
3878	Employee's debt: Employer paid RAF contributions	NN	VAR	4:12	C	If code 4475 is greater than zero and code 3828 is not completed, then code 3878 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents		

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3879	Taxable bursaries or scholarships to disabled person - Basic education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3880	Non-taxable bursaries or scholarships to disabled person - Basic education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3881	Taxable bursaries or scholarships to disabled person - Further education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3882	Non-taxable bursaries or scholarships to disabled person - Further education	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3883	Benefit: Bargaining council employer contributions	NN	VAR	4:12	C	If the value of code 4584 > zero and code 3833 is not completed, then code 3883 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3833 and code 3883 must = the value of code 4584
3884	Non-taxable benefit - Loan to purchase immovable residential property	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3885	Long Service Award	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							numeric digits after the point to denote cents	

5.4.2.3.5 Lump Sum Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local service								
3901	Gratuities/ Severance Benefits	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3901 is completed, then directive information is mandatory
3906	Special Remuneration - proto-teams	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3907	Other lump sums	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3907 is completed, then directive information is mandatory
3908	Exempt Policy Proceeds	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3908 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3915	Retirement/ termination of employment lump sum benefits/ commutation of annuities	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3915 is completed, then directive information is mandatory
3920	Lump sum withdrawal benefits	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3920 is completed, then directive information is mandatory
3921	Living annuity and surplus apportionments (s15C of the Pension Fund Act)	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3921 is completed, then directive information is mandatory
3922	Compensation i.r.o., death during employment	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3922 is completed, then directive information is mandatory
3923	Transfer of Unclaimed Benefits	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3923 is completed, then directive information is mandatory
3924	Transfer on Retirement	NN	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3924 is completed, then directive information is mandatory
Foreign Service								

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3951	Gratuities/ Severance Benefits	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3951 is completed, then directive information is mandatory
3956	Special Remuneration - proto-teams	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3957	Other lump sums	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3957 is completed, then directive information is mandatory

5.4.2.3.6 Deductions, Contributions, and Information Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4001	Current Pension Fund Contribution	NN	VAR	4:12	C	If code 4472 is completed, then code 4001 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 4001 must = zero
4003	Provident Fund Contribution	NN	VAR	4:12	C	If code 4473 is completed, then code 4003 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 4003 must = zero

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4005	Medical Contribution paid by Employee and/or Employer	NN	VAR	4:12	C	If code 3810 > zero or code 3860 > zero and nature of person) = A, B, M, N or R, then code 4005 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3230 is completed, then value of code 4005 may = zero
4006	Current Retirement Annuity Fund Contribution	NN	VAR	4:12	C	If code 4475 is greater than zero, then code 4006 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4024	Deemed Medical Expenditure paid by Employee – 7 th schedule	NN	VAR	4:12	C	If nature of person = A, B, M, N or R and code 3813 is greater than zero and/or code 3863 is greater than zero, then code 4024 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4024 must be < the sum of values of codes 3813 and 3863
4030	Donations deducted by Employer	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4472	Current Employer's pension fund contribution, excluding 4585	NN	VAR	4:12	C	If code 3817 is greater than zero or code 3867 is greater than zero, then code 4472 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4473	Current Employer's provident fund contribution, excluding 4585	NN	VAR	4:12	C	If code 3825 is greater than zero or code 3875 is greater than zero, then code 4473 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4474	Employer's medical aid contribution not included in 4493	NN	VAR	4:12	C	If code 3810 and/or code 3860 is > zero and nature of person is A, B, M, N or R, then code 4474 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						If code 4493 > zero, then code 4474 must not be completed		
4475	Employer's retirement annuity fund contributions	NN	VAR	4:12	C	If code 3828 is greater than zero or code 3878 is greater than zero, then code 4475 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4493	Medical scheme contribution in respect of retired/former employees	NN	VAR	4:12	C	If nature of person is <>A, B, C, M, N or R, then code 4493 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4582	Portion of allowances and benefits which represents 'remuneration'	NN	VAR	4:12	C	If the sum of the values of codes 3701, 3802, and 3816 > zero, then code 4582 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4582 must be >= 20% and <= 80% of the sum of codes 3701, 3802, and 3816
4583	Portion of allowances and benefits which represents 'remuneration' (FS)	NN	VAR	4:12	C	If the sum of the values of codes 3751, 3852, and 3866 > zero, then code 4583 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4583 must be >= 20% and <= 80% of the sum of codes 3751, 3852, and 3866
4584	Employer's bargaining council contributions	NN	VAR	4:12	C	If the values of codes 3833 and/or 3883 > zero, the code 4584 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4585	Employer's Pension Fund Contribution in respect of retired employees	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4586	Employer's Provident Fund Contribution in respect of retired employees	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4587	Section 10(1)(o)(ii) exemption considered by employer for PAYE purposes	NN	VAR	4:12	C	If one or more of the foreign service income codes allowable for the s10(1)(o)(ii) exemption is completed, then code 4587 is mandatory If any foreign service income codes not allowable for the s10(1)(o)(ii) exemption is completed, then code 4587 must not be completed If no foreign service code is completed, then code 4587 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4587 may be zero The value of source code 4587 cannot exceed the lower of R 1.25 mil or the total of the values declared under the s10(1)(o)(ii) allowable foreign service income codes
4042	Amounts refunded in terms of s11(nA) and 11(nB) for overpayment made	NN	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.2.3.7 Employee's tax deductions

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4102	PAYE	N	VAR	4:12	C	If code 4115 is completed, then code 4102 is optional If code 4115 or code 4150 is not completed, then code 4102 is mandatory If code 4150 is completed, then code 4102 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero Value may not be a negative amount	If Voluntary Over-deduction Indicator) is "Y" then the value of code 4102 must be <= to the sum of the values of codes 3696 and 3699 If Voluntary Over-deduction Indicator is "N" then the value of code 4102 must be <= to the value of code 3699
4115	PAYE on retirement lump sum and severance benefits	N	VAR	4:12	C	If code 4102 is completed, then code 4115 is optional If values are completed for codes 3901,3915, 3920, 3921, 3922, 3923, or 3924 and no value for code 4150 is completed, then code 4115 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero Value may not be a negative amount	If the only value completed is for code 3901 and PAYE (code 4102) = zero, then code 4115 must be > zero;
4141	Employee & Employer UIF Contribution	N	VAR	4:12	C	If UIF Reference Number) is completed, then code 4141 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero Value may not be a negative amount	
4142	Employer SDL Contribution	N	VAR	4:12	C	If SDL Reference Number is completed, then code 4142 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							Value may not be a negative amount	
4149	Total Tax, SDL & UIF (employer and employee contribution)	N	VAR	4:12	C	If any of source codes 4102, 4115, 4141 or 4142 has been completed, then this source code is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero Value may not be a negative amount	The value of code 4149 must = the sum of the values of codes 4102, 4115, 4141 and 4142
4116	Medical Scheme Fees Tax Credit	N	VAR	4:12	C	If the value of code 4005 > zero and nature of person = A, B, M, N or R, then code 4116 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	
4120	Additional Medical Scheme Fees Tax Credit	N	VAR	4:12	C	If nature of person (code 3020) = A, B, M, N or R and employee's age >= 65 and the value of code 4005 > zero, then code 4120 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	
4150	Reason code for IT3(a)	N	FIX	2:2	C	If code 4102 and code 4115 is not completed, then code 4150 is mandatory	A leading zero must precede the value Valid values: <ul style="list-style-type: none"> • 02 – Earn less than the tax threshold, • 03 – Independent contractors or directors 	Value can only 03 if the values of codes 3616, 3666, 3620 or 3670 > zero Value can only be 04 if directive information has been completed or, the

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							fees for RSA resident NED, <ul style="list-style-type: none"> • 04 – Non-taxable earnings, including nil directives and income protection annuities, • 05 – Exempt foreign employment income, • 06 – Director’s remuneration (income quantified in the following YoA), • 07 – Labour Broker with valid IRP30 • 08 – No tax withheld due to Medical Scheme Fees Tax Credit allowed • 09 – Par 11A(5) Fourth Schedule notification (no withholding possible) 	value of source code 3696 is greater than zero and the value of 3699 is zero Value can only be 07 if the values of codes 3619 and/or 3669 > zero Value can only be 08 if the values of codes 4116 and/or 4120 > zero
4497	Total Deductions/ Contributions	N	VAR	4:12	C	If any value for deduction, contribution or information codes are completed, then code 4497 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4497 must = the sum of all values for deduction, contribution, or information codes

5.4.2.3.8 Gross Remuneration Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN/MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3695	Gross annual Income	N	VAR	4:12	O		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 3695 must equal the sum of all source codes deemed annual payments
3696	Gross Non-taxable income	N	VAR	4:12	C	If values for codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884, 3908 are completed, then code 3696 is mandatory If the value of code 3922 is <= R300 000, then code 3696 is mandatory If the sum of 3622/3672 and 3835/3885 is <= R5 000, then code 3696 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 3696 must = the sum of the values of codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884 3908, 3622/3672, 3835/3885 if the sum of 3622/3672 and 3835/3885 is <= R5 000, and 3922, if the value <= R300 000, 3922 The sum of the values of codes 3696 and 3699 must = the sum of the values of all codes specified under Income Source Codes
3699	Gross Employment Income (taxable)	N	VAR	4:12	C	If code 3696 is not completed, then code 3699 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value MUST be zero if code 3615/3665 is zero and no other income source codes were completed. The value of code 3699 must be equal to the sum of all amounts for source codes NOT specified in code 3696 The value of 3622/3672 must be included only if the sum of

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN/MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								3622/3672 and 3835/3885 is > R5 000 The value of 3922 must be included only if the value > R300 000; The sum of the values of codes 3696 and 3699 must = the sum of the values of all codes specified under Income Source Codes;
3694	Gross SDL Leviable Amount	N	VAR	0:0 if not completed 4:12 if completed	C	If SDL exempt indicator = 'N', then this field is mandatory If SDL exempt indicator = 'Y', then this field must be zero If SDL exempt indicator has not been completed, then this field must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3693	Gross UIF Remuneration	N	VAR	0:0 if not completed 4:12 if completed	C	If a valid UIF Reference Number has been completed, then this field is mandatory If a UIF Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3692	Annualised Balance of Remuneration	N	VAR	4:12	C	If a valid PAYE Reference Number has been completed, then this field is mandatory If a PAYE Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.2.3.9 Employment Tax Incentive Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
7005	ETI qualifying 12-month cycle indicator	N	FIX	0:0 if not completed 1:1 if completed	C	If ETI Indicator = Y, then code 7005 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7005 must not be completed	Value can only be 0,1, 2 0 – if the employee does not qualify for ETI for the specified month; 1 – if the employee qualifies for ETI for the specified month and the specified month is in the first 12-month period 2 – if the employee qualifies for ETI for the specified month and the specified month is in the second 12-month period	Value may only be 1 or 2 if ETI Employment date is on or after 01/10/2013
7009	ETI SEZ code	AN	FIX	0:0 if not completed 3:3	O	If ETI Indicator = N or ETI Indicator is not completed, then code 7009 must not be completed	Valid values as defined in Appendix E	
7007	ETI Hours	N	VAR	0:0 if not completed 6:8 if completed	C	If ETI Indicator = Y, then code 7007 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7007 must not be completed	Format: N1.4 to N3.4 Decimal digits are mandatory even if value is zero	If Code 7005 is 0, then the value of code 7007 may be = zero (0.0000) If Code 7005 is 1, or 2, then the value of code 7007 must be > than zero If the value of code 7004 is > zero, then the value of code 7007 must be > zero

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
7002	ETI Monthly Remuneration Paid	N	VAR	0:0 if not completed 4:12 if completed	C	If ETI Indicator = Y, then code 7002 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7002 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If Code 7005 is 0, then the value of code 7002 may be = zero (0.00) If Code 7005 is 1, or 2, then the value of code 7002 must be > than zero If the value of code 7004 is > zero, then the value of code 7002 must be > zero
7003	Minimum Wage	N	VAR	0:0 if not completed 4:12 if completed	C	If ETI Indicator = Y, then code 7003 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7003 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	Value must be >= zero
7008	Wage paid	N	VAR	0:0 if not completed 4:12 if completed	C	If ETI Indicator = Y, then code 7008 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7008 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If Code 7005 is 0, then the value of code 7008 may be = zero (0.00) If Code 7005 is 1, or 2, then the value of code 7008 must be > than zero (0.00) If the value of code 7004 is > zero, then the value of code 7008 must be > zero (0.00)
7004	Monthly Calculated ETI	N	VAR	0:0 if not completed 4:12 if completed	C	If ETI Indicator = Y, then code 7004 is mandatory If ETI Indicator = N or ETI Indicator is not completed, then code 7004 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If Code 7005 is 0, then the value of code 7004 must be = zero (0.00) If Code 7005 is 1, then the value of code 7004 must be <= R1500.00 If Code 7005 is 2, then the value of code 7004 must be <= R750.00 If the value of code 7009 is

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								<p>completed, then the value of code 7004 may be > zero (0.00);</p> <p>If the value of code 7009 is not completed and the employee's age >= 18 and < 30, then the value of code 7004 may be > zero (0.00)</p> <p>If the value of code 7009 is not completed and the employee's age <18 or >= 30, then the value of code 7004 must = zero (0.00)</p>

5.4.2.4 End of Record

- The End of Record Indicator must be the last field of the Employee Monthly Payroll record.
- The End of Record Indicator must be followed with a carriage return.

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
9999	End of record Indicator	FT	FIX	1:1	M		Value must be '#'	

5.4.3 EMPLOYEE YEAR-TO-DATE CERTIFICATE INFORMATION

5.4.3.1 General Rules

- Employee Year-to-Date Certificates must be included in the February submission file for all employees whether the employee is still actively employed, including seasonal workers, or the employees is no longer employed e.g., resigned, retired, or deceased.
- The year-to-date must only reflect the financial values for the transaction year stipulated in the record.
- No amounts must be reported as a negative value.
- Any correction of year-to-date certificates must include a correction of the relevant monthly payroll record.
- All source codes, that have a value must be reported, and those that do not have a value must not be reported, unless if specified otherwise in the field validation rules. By virtue of this rule all financial fields are deemed conditional.
- At least one income code with a value greater than zero must be completed for every certificate, except if medical scheme contribution in respect of retired/former employees (source code 4493) is completed and the employee has no other income to be reported.
- The format of all financial codes must be source code | data (e.g., 3601 | 5000 or 4102 | 500.00).

5.4.3.2 Year-to-date Static Data

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M			Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M			Valid values: EYC = Employee Year-to-date Certificate	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Record Status	Indicates the status of the record, whether it is a new record, an amended record, a record that must be cancelled from the declaration or a record that was incorrectly cancelled that must be re-instated	A	FIX	1:1	M		Valid values: N - New certificate A - Amended certificate C - Cancelled certificate R – Re-instate cancelled certificate	
Unique employee identifier	Uniquely identifies an employee's demographic record and related financial records within this file.	FT	VAR	1:100	M			The value of this field must reference a unique employee identifier in the employee demographic's section of this file
Transaction Year	The year of assessment during which the employer deducted and paid employees' tax in respect of remuneration paid or payable to an employee	N	FIX	4:4	M		Format: CCYY	Transaction Year cannot be less than 2026 Transaction Year cannot be greater than current calendar year plus one

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Certificate Number	<p>Unique certificate number allocated to the payroll records of employees</p> <p>The same certificate number must be used each month for the Monthly payroll records and in February for the YTD certificate</p> <p>Note:</p> <ul style="list-style-type: none"> The certificate number must be unique per employee and must never be reused in any prior or current transaction year If a YTD certificate is cancelled, then the certificate number MAY NOT be reused and allocated to the same or another employee in the same or prior transaction year 	AN	FIX	30:30	M		<p>Must not be preceded with any other character</p> <p>Must only contain the following characters:</p> <ul style="list-style-type: none"> Alphabet A to Z (uppercase) Numbers 0-9 <p>The format of the certificate number must be as follows:</p> <ul style="list-style-type: none"> First 10 digits must be the employer's PAYE Reference Number Followed by the Transaction Year) Followed by the concluding calendar month of the transaction year i.e., 02 Thereafter a unique combination of alpha and numeric characters can be used to complete the number Should all the characters not be 	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	<ul style="list-style-type: none"> If a YTD certificate is re-instated, then the original certificate number MUST be used 						<p>used, left padding with zeroes after the period must be applied, i.e., if the number is 7000000000202306 and the unique number is 11111 then the number must be reflected as 700000000020230600000000011111</p>	
Type of certificate	Indicates the type of certificate	AN	VAR	4:6	M		<p>Valid value: IRP5 IT3(a)</p>	<p>If value is equal to IRP5, then either code 4102 or 4115 must have a value greater than zero and 4150 must not be completed If value is equal to IT3(a), the code 4150 must be completed and codes 4102 and 4115 must not be completed If the PAYE number starts with 0, 1, 2, 3 or 9, value must not be IRP5</p>

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Year of Assessment	The year in which the remuneration accrued	N	FIX	4:4	M		Format: CCYY	Year of assessment cannot be greater than current calendar year plus one Year of assessment cannot be greater than transaction year
Pay periods in transaction year	The pay intervals at which the employee is remunerated Note: Number of pay periods the employer divided his / her year into and is normally determined according to intervals the employees are remunerated, e.g. — <ul style="list-style-type: none"> • weekly • fortnightly • monthly • daily remunerated employees. 	N	VAR	6:8	M		Format: N1.4 to N3.4 Must have a decimal point Must specify 4 digits after the decimal point even if the decimal is zero	If a lump sum payment is the only income declared, then the value must be 1.0000
Pay periods worked	The number of periods indicated in “Pay periods in transaction year” for which the employee was actually employed	N	VAR	6:8	M		Format: N1.4 to N3.4 Must have a decimal point Must specify 4 digits after the decimal point even if the decimal is zero	Value must be equal or less than Pay Periods in Year of Assessment If a lump sum payment is the only income declared, then the value must be 1.0000

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	<p>Note:</p> <ul style="list-style-type: none"> For each completed pay period that the employee was employed in the year of assessment, the value must increment with 1, e.g., Employee worked for March – value = 1, employee worked for April – value = 2, etc. Pay periods worked which are shorter than a full pay period must be indicated as a decimal fraction of such pay period 							
Certificate Tax Period Start Date	Start date of the tax period in the relevant Year of Assessment declared on this certificate	N	FIX	8:8	M		Format: CCYYMMDD	Value must be less or equal to current date Value must be less or equal to Certificate Tax Period End Date Value must be greater or equal to 1 January of the

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								Transaction Year minus 1 year
Certificate Tax Period End Date	End date of tax period in the relevant Year of Assessment declared on this certificate	N	FIX	8:8	M		Format: CCYYMMDD	Value must be greater or equal to Certificate Tax Period Start Date
Voluntary Over deduction	Indicates if the employee requested over deduction of PAYE	A	FIX	1:1	M		Value may only be Y or N	
Voluntary PAYE amount	Indicates the amount the employee requested for the over deduction of PAYE	N	VAR	0:0 if not completed 4:12 if completed	C	If Voluntary over deduction = 'Y', then this field is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Fixed Rate Taxation Indicator	Indicates if the employee's tax was calculated at a fixed rate because of non-standard employment or par 2(2B) of the Fourth Schedule instruction.	A	FIX	1:1	M		Value may only be Y or N	
Fixed rate applied	Indicates the rate applied for the	N	VAR	0:0 if not completed	C	If Fixed Rate Indicator = 'Y', then this field is mandatory	Format: N1.2 to N2.2 No leading zeros allowed	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	calculation of the employee's tax			4:5 if completed			Must always have 2 numeric digits after the point to denote decimals in the percentage	

5.4.3.3 Year-to-date Financial Information

5.4.3.3.1 Directive Information

Directive Information								
Notes:								
<ul style="list-style-type: none"> For Lump Sum Directives issued for source codes as defined in the validation rule all the directive information fields MUST be completed. For fixed PAYE rate/amount directives, ONLY the directive number and directive type indicator must be completed. Up to 5 directives may be included in one Employee Year-to-Date Certificate. Where more than one directive number is declared, the directive related codes must be repeated as a group for every directive number as follows: <ul style="list-style-type: none"> For lump sum directives – 3230 directive no 3234 directive type indicator 3231 directive issued date 3232 directive income source code 3233 directive income amount 3235 Directive YoA 3230 directive no 3234 directive type indicator 3231 directive issued date,3232 directive income source code 3233 directive income amount 3235 Directive YoA For fixed PAYE rate/amount directives (if the directive number is provided) - 3230 directive no 3230 directive no 								
SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC

3230	Directive Number	AN	FIX	0:0 if not completed 15:15 if completed	C	If code 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/ 3771, 3723/3773, 3901/3951, 3907/3957, 3908, , 3915, 3920, 3921, 3922, 3923 and/or 3924 are completed with values, then Directive Number is mandatory and MUST NOT BE zeros	This field can be repeated up to 5 times	
3234	Directive Type Indicator	A	FIX	0:0 if not completed 1:1 if completed	C	If Directive Number is completed, then this field is mandatory If Directive Number is not completed, then this field must not be completed	Valid value: F – Fixed Rate Directive L – Lump Sum Directive	
3231	Directive Issued Date	N	FIX	0:0 if not completed 8:8 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Format: CCYYMMDD	
3232	Directive Income Source Code	N	FIX	0:0 if not completed 4:4 if completed	C	Conditional: If Directive Type Indicator is “L”, then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Valid values: 3608/3658, 3614/3664, 3707/3757, 3718/3768, 3719/3769, 3720/3770, 3721/ 3771, 3723/3773, 3901/3951, 3902/3952, 3904/3954, 3907/3957, 3908, 3909, 3915, 3920, 3921, 3922, 3923, 3924	The Directive Source Code must be listed as an Income Source Code

3233	Directive Income Amount	N	VAR	0:0 if not completed 4:12 if completed	C	Conditional: If Directive Type Indicator is "L", then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Format: N1.2 to N9.2	
3235	Directive Year of Assessment	N	FIX	0:0 if not completed 4:4 if completed	C	Conditional: If Directive Type Indicator is "L", then this field is mandatory and MUST NOT BE zeros Else, this field must not be completed	Format: CCYY	Directive Year of Assessment cannot be greater than Transaction Year

5.4.3.3.2 Income Source Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3601	Taxable Income	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3602	Non-Taxable Income	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3603	Pension - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3605	Annual Payment - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3606	Commission	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3607	Overtime	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3608	Arbitration Award - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3608 is completed, then directive information is mandatory
3610	Annuity from a Retirement Fund	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3611	Purchased annuity - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
								digits after the point to denote cents	
3613	Restraint of Trade	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3614	Other Retirement Funding Lump Sum	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3614 is completed, then directive information is mandatory
3616	Independent Contractors	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3617	Labour Brokers without Exemption Certificate (IRP30)	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3618	Annuity from a Provident/ Provident Preservation Fund	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3619	Labour Brokers with Exemption Certificate (IRP30)	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
3620	Directors Fees - RSA resident NED	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3621	Directors Remuneration - Non-Resident NED	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3622	Long Service Cash Award	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Foreign Service									
3651	Taxable Income	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3652	Non-Taxable Income	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3653	Pension - Taxable	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3655	Annual Payment - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3656	Commission	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3657	Overtime	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3658	Arbitration Award - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3658 is completed, then directive information is mandatory
3660	Annuity from a Retirement Fund	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3661	Purchased annuity - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3663	Restraint of Trade	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							digits after the point to denote cents	
3664	Other Retirement Funding Lump Sum	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3664 is completed, then directive information is mandatory
3666	Independent Contractors	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3667	Labour Brokers without Exemption Certificate (IRP30)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3668	Annuity from a Provident/ Provident Preservation Fund	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3669	Labour Brokers with Exemption Certificate (IRP30)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3670	Directors Fees - RSA resident NED	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3672	Long Service Cash Award	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.3.3 Allowance Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3701	Travelling Allowance	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3702	Reimbursive Travel Allowance - (IT)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3722 is greater than zero, then code 3702 must be greater than zero
3703	Reimbursive Travel Allowance - Not taxable	N	VAR	4:12	C	If code 3701 and/or 3702 and/or code 3722 is completed, then code 3703 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3704	Subsistence Allowance - Local travel - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
								digits after the point to denote cents	
3707	Share Options Exercised	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3707 is completed, then directive information is mandatory
3708	Public Office Allowance	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3713	Other Allowances - Taxable	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3714	Other Allowances - Not Taxable	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3715	Subsistence Allowance - Foreign Travel - Taxable	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3717	Broad-based Employee Share Plan	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3718	Vesting of Equity instruments or Return of Capital i.r.o., Restricted Equity Instruments	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3718 is completed, then directive information is mandatory
3719	Dividends not Exempt - Par (dd) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3719 is completed, then directive information is mandatory
3720	Dividends not Exempt - Par (ii) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3720 is completed, then directive information is mandatory
3721	Dividends not Exempt - Par (jj) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3721 is completed, then directive information is mandatory
3722	Reimbursive Travel Allowance - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3723	Dividends not Exempt - Par (kk) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3723 is completed, then directive information is mandatory
Foreign Service								

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3751	Travel Allowance	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3752	Reimbursive Travel Allowance - (IT)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3772 is greater than zero, then code 3752 must be greater than zero
3753	Reimbursive Travel Allowance - Not taxable	N	VAR	4:12	C	If code 3751 and/or 3752 and/or code 3772 is completed, then code 3753 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3754	Subsistence Allowance - Local travel - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3757	Share Options Exercised	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3757 is completed, then directive information is mandatory
3758	Public Office Allowance	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3763	Other Allowances - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
							digits after the point to denote cents	
3764	Other Allowances - Not Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3765	Subsistence Allowance - Foreign Travel - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3767	Broad-based Employee Share Plan	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3768	Vesting of Equity instruments or Return of Capital i.r.o., Restricted Equity Instruments	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3768 is completed, then directive information is mandatory
3769	Dividends not Exempt - Par (dd) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3769 is completed, then directive information is mandatory
3770	Dividends not Exempt - Par (ii) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3770 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3771	Dividends not Exempt - Par (jj) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3771 is completed, then directive information is mandatory
3772	Reimbursive Travel Allowance - Taxable	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3752 is > zero, then code 3772 must be > zero
3773	Dividends not Exempt - Par (kk) of s10(1)(k)(i)	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3773 is completed, then directive information is mandatory

5.4.3.3.4 Taxable Fringe Benefit Source Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local Service								
3801	General Fringe Benefits	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3802	Use of motor vehicle acquired by	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
	employer NOT via Operating Lease							digits after the point to denote cents	
3805	Accommodation	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3806	Services	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3808	Employee's debt - excluding code 3828	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3809	Taxable bursaries or scholarships to non-disabled person - Basic education	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3810	Medical aid contributions	N	VAR	4:12	C	If nature of person = A, B, M, N or R, then code 3810 is optional If nature of person <> A, B, M, N or R, then code 3810 must not be completed If code 4493 is completed, then code 3810 must not be completed If code 4474 is greater than zero and code 3860 is not		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3810 and code 3860 must = the value of code 4474

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						completed, then code 3810 is mandatory		
3813	Medical services costs	N	VAR	4:12	C	If nature of person = A, B, M, N or R and code 4024 is greater than zero and code 3863 is not completed, then code 3813 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3813 and 3863 must be > or = the value of code 4024
3815	Non-taxable bursaries or scholarships to non-disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3816	Use of motor vehicle acquired by employer via Operating Lease	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3817	Benefit: Employers Pension Fund contributions	N	VAR	4:12	C	If code 4472 is greater than zero and code 3867 is not completed, then code 3817 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 3817 must = zero
3820	Taxable bursaries or scholarships to non-disabled person - Further Education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3821	Non-taxable bursaries or scholarships to non-disabled	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	person - Further Education							
3822	Non-taxable benefit - Acquisition of immovable property	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3825	Benefit: Employers Provident Fund contributions	N	VAR	4:12	C	If code 4473 is greater than zero and code 3875 is not completed, then code 3825 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 3825 must = zero
3828	Employee's debt: Employer paid RAF contributions	N	VAR	4:12	C	If code 4475 is greater than zero and code 3878 is not completed, then code 3828 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3829	Taxable bursaries or scholarships to disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3830	Non-taxable bursaries or scholarships to disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3831	Taxable bursaries or scholarships to disabled person - Further education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS		
					TYPE	CONDITIONAL RULE	DATA	LOGIC	
3832	Non-taxable bursaries or scholarships to disabled person - Further education	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3833	Benefit: Bargaining council employer contributions	N	VAR	4:12	C	If the value of code 4584 > zero and code 3883 is not completed, then code 3833 is mandatory		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3833 and code 3883 must = the value of code 4584
3834	Non-taxable benefit - Loan to purchase immovable residential property	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3835	Long Service Award	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
Foreign Service									
3851	General Fringe Benefits	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3852	Use of motor vehicle acquired by employer NOT via Operating Lease	N	VAR	4:12	C			Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3855	Accommodation	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3856	Services	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3858	Employee's debt - excluding code 3828	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3859	Taxable bursaries or scholarships to non-disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3860	Medical aid contributions	N	VAR	4:12	C	If nature of person = A, B, M, N or R, then code 3860 is optional If nature of person <> A, B, M, N or R, then code 3860 must not be completed If code 4493 is completed, then code 3860 must not be completed If code 4474 greater than zero and code 3810 is not completed, then code 3860 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3810 and code 3860 must = the value of code 4474

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3863	Medical services costs	N	VAR	4:12	C	If nature of person = A, B, M, N or R and code 4024 is greater than zero and code 3813 is not completed, then code 3863 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3813 and 3863 must be > or = the value of code 4024
3865	Non-taxable bursaries or scholarships to non-disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3866	Use of motor vehicle acquired by employer via Operating Lease	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3867	Benefit: Employers Pension Fund contributions	N	VAR	4:12	C	If code 4472 is greater than zero and code 3817 is not completed, then code 3867 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 3867 must = zero
3870	Taxable bursaries or scholarships to non-disabled person - Further Education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3871	Non-taxable bursaries or scholarships to non-disabled person - Further Education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3872	Non-taxable benefit - Acquisition of immovable property	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3875	Benefit: Employers Provident Fund contributions	N	VAR	4:12	C	If code 4473 is greater than zero and code 3825 is not completed, then code 3875 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 3875 must = zero
3878	Employee's debt: Employer paid RAF contributions	N	VAR	4:12	C	If code 4475 is greater than zero and code 3828 is not completed, then code 3878 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3879	Taxable bursaries or scholarships to disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3880	Non-taxable bursaries or scholarships to disabled person - Basic education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3881	Taxable bursaries or scholarships to disabled person - Further education	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3882	Non-taxable bursaries or scholarships to	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	disabled person - Further education						digits after the point to denote cents	
3883	Benefit: Bargaining council employer contributions	N	VAR	4:12	C	If the value of code 4584 > zero and code 3833 is not completed, then code 3883 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The sum of the values of code 3833 and code 3883 must = the value of code 4584
3884	Non-taxable benefit - Loan to purchase immovable residential property	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3885	Long Service Award	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.3.3.5 Lump Sum Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Local service								
3901	Gratuities/ Severance Benefits	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3901 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3906	Special Remuneration - proto-teams	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3907	Other lump sums	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3907 is completed, then directive information is mandatory
3908	Exempt Policy Proceeds	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3908 is completed, then directive information is mandatory
3915	Retirement/ termination of employment lump sum benefits/ commutation of annuities	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3915 is completed, then directive information is mandatory
3920	Lump sum withdrawal benefits	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3920 is completed, then directive information is mandatory
3921	Living annuity and surplus apportionments (s15C of the Pension Fund Act)	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3921 is completed, then directive information is mandatory

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3922	Compensation i.r.o., death during employment	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3922 is completed, then directive information is mandatory
3923	Transfer of Unclaimed Benefits	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3923 is completed, then directive information is mandatory
3924	Transfer on Retirement	N	VAR	4:12	C	If code 4115 is completed and code 4150 is not completed, then one or more of codes 3901, 3915, 3920, 3921, 3922, 3923 and/or 3924 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3924 is completed, then directive information is mandatory
Foreign Service								
3951	Gratuities/ Severance Benefits	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3951 is completed, then directive information is mandatory
3956	Special Remuneration - proto-teams	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3957	Other lump sums	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3957 is completed, then directive information is mandatory

5.4.3.3.6 Deductions, Contributions, and Information Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4001	Current Pension Fund Contribution	N	VAR	4:12	C	If code 4472 is completed, then code 4001 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4585 is > zero and code 4472 = zero, then code 4001 must = zero
4003	Provident Fund Contribution	N	VAR	4:12	C	If code 4473 is completed, then code 4003 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 4586 is > zero and code 4473 = zero, then code 4003 must = zero
4005	Medical Contribution paid by Employee and/or Employer	N	VAR	4:12	C	If code 3810 > zero or code 3860 > zero and nature of person = A, B, M, N or R, then code 4005 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If code 3230 is completed, then value of code 4005 may = zero
4006	Current Retirement Annuity Fund Contribution	N	VAR	4:12	C	If code 4475 is greater than zero, then code 4006 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4024	Deemed Medical Expenditure paid by Employee – 7 th schedule	N	VAR	4:12	C	If nature of person = A, B, M, N or R and code 3813 is greater than zero and/or code 3863 is greater than zero, then code 4024 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4024 must be < the sum of values of codes 3813 and 3863
4030	Donations deducted by Employer	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4472	Current Employer's pension fund	N	VAR	4:12	C	If code 3817 is greater than zero or code 3867 is greater than	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
	contribution, excluding 4585					zero, then code 4472 is mandatory	digits after the point to denote cents	
4473	Current Employer's provident fund contribution, excluding 4585	N	VAR	4:12	C	If code 3825 is greater than zero or code 3875 is greater than zero, then code 4473 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4474	Employer's medical aid contribution not included in 4493	N	VAR	4:12	C	If code 3810 and/or code 3860 is > zero and nature of person) is A, B, M, N or R, then code 4474 is mandatory If code 4493 > zero, then code 4474 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4475	Employer's retirement annuity fund contributions	N	VAR	4:12	C	If code 3828 is greater than zero or code 3878 is greater than zero, then code 4475 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4493	Medical scheme contribution in respect of retired/former employees	N	VAR	4:12	C	If nature of person is <=>A, B, C, M, N or R, then code 4493 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4582	Portion of allowances and benefits which represents 'remuneration'	N	VAR	4:12	C	If the sum of the values of codes 3701, 3802, and 3816 > zero, then code 4582 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4582 must be >= 20% and <= 80% of the sum of codes 3701, 3802, and 3816
4583	Portion of allowances and benefits which represents 'remuneration' (FS)	N	VAR	4:12	C	If the sum of the values of codes 3751, 3852, and 3866 > zero, then code 4583 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4583 must be >= 20% and <= 80% of the sum of codes 3751, 3852, and 3866

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4584	Employer's bargaining council contributions	N	VAR	4:12	C	If the values of codes 3833 and/or 3883 > zero, the code 4584 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4585	Employer's Pension Fund Contribution in respect of retired employees	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4586	Employer's Provident Fund Contribution in respect of retired employees	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
4587	Section 10(1)(o)(ii) exemption considered by employer for PAYE purposes	N	VAR	4:12	C	If one or more of the foreign service income codes allowable for the s10(1)(o)(ii) exemption is completed, then code 4587 is mandatory If any foreign service income codes not allowable for the s10(1)(o)(ii) exemption is completed, then code 4587 must not be completed If no foreign service code is completed, then code 4587 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 4587 may be zero The value of source code 4587 cannot exceed the lower of R 1.25 mil or the total of the values declared under the s10(1)(o)(ii) allowable foreign service income codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4042	Amounts refunded in terms of s11(nA) and 11(nB) for overpayment made	N	VAR	4:12	C		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.3.3.7 Employee's tax deductions

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4102	PAYE	N	VAR	4:12	C	If code 4115 is completed, then code 4102 is optional If code 4115 or code 4150 is not completed, then code 4102 is mandatory If code 4150 is completed, then code 4102 must not be completed If type of certificate = "IT3(a)", then code 4102 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	If Voluntary Over-deduction Indicator) is "Y" then the value of code 4102 must be <= to the sum of the values of codes 3696 and 3699 If Voluntary Over-deduction Indicator is "N" then the value of code 4102 must be <= to the value of code 3699
4115	PAYE on retirement lump sum and severance benefits	N	VAR	4:12	C	If code 4102 is completed, then code 4115 is optional If values are completed for codes 3901,3915, 3920, 3921, 3922, 3923, or 3924 and no value for code 4150 is completed, then code 4115 is mandatory If type of certificate = "IT3(a)", then code 4115 must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	If the only value completed is for code 3901 and type of certificate = IRP5 and PAYE (code 4102) = zero, then code 4115 must be > zero;

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4141	Employee & Employer UIF Contribution	N	VAR	4:12	C	If UIF Reference Number is completed, then code 4141 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	
4142	Employer SDL Contribution	N	VAR	4:12	C	If SDL Reference Number is completed, then code 4142 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	
4149	Total Tax, SDL & UIF (employer and employee contribution)	N	VAR	4:12	C	If any of source codes 4102, 4115, 4141 or 4142 has been completed, then this source code is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	The value of code 4149 must = the sum of the values of codes 4102, 4115, 4141 and 4142
4116	Medical Scheme Fees Tax Credit	N	VAR	4:12	C	If the value of code 4005 > zero and nature of person = A, B, M, N or R, then code 4116 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	
4120	Additional Medical Scheme Fees Tax Credit	N	VAR	4:12	C	If nature of person (code 3020) = A, B, M, N or R and employee's age >= 65 and the value of code 4005 > zero, then code 4120 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents Value may be zero	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
4150	Reason code for IT3(a)	N	FIX	2:2	C	If type of certificate is IT3(a) and code 4102 and code 4115 is not completed, then code 4150 is mandatory	<p>A leading zero must precede the value</p> <p>Valid values:</p> <ul style="list-style-type: none"> • 02 – Earn less than the tax threshold, • 03 – Independent contractors or directors fees for RSA resident NED, • 04 – Non-taxable earnings, including nil directives and income protection annuities, • 05 – Exempt foreign employment income, • 06 – Director’s remuneration (income quantified in the following YoA), • 7 – Labour Broker with valid IRP30 • 8 – No tax withheld due to Medical Scheme Fees Tax Credit allowed • 9 – Par 11A(5) Fourth Schedule notification (no withholding possible) 	<p>Value can only 03 if the values of codes 3616, 3666, 3620 or 3670 > zero</p> <p>Value can only be 04 if directive information has been completed or, the value of source code 3696 is greater than zero and the value of 3699 is zero</p> <p>Value can only be 07 if the values of codes 3619 and/or 3669 > zero</p> <p>Value can only be 08 if the values of codes 4116 and/or 4120 > zero</p>
4497	Total Deductions/ Contributions	N	VAR	4:12	C	If any value for deduction, contribution or information codes are completed, then code 4497 is mandatory	<p>Format: N1.2 to N9.2</p> <p>No leading zeros allowed</p> <p>Must always have 2 numeric digits after the point to denote cents</p>	The value of code 4497 must = the sum of all values for deduction, contribution, or information codes

5.4.3.3.8 Gross Remuneration Codes

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3695	Gross annual Income	N	VAR	4:12	O		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 3695 must equal the sum of all source codes deemed annual payments
3696	Gross Non-taxable income	N	VAR	4:12	C	If values for codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884, 3908 are completed, then code 3696 is mandatory If the value of code 3922 is <= R300 000, then code 3696 is mandatory If the sum of 3622/3672 and 3835/3885 is <= R5 000, then code 3696 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of code 3696 must = the sum of the values of codes 3602/3652, 3703/3753, 3714/3764, 3815/3865, 3821/3871, 3822/3872, 3830/3880, 3832/3882, 3834/3884 3908, 3622/3672, 3835/3885 if the sum of 3622/3672 and 3835/3885 is <= R5 000, and 3922, if the value <= R300 000, 3922 The sum of the values of codes 3696 and 3699 must = the sum of the values of all codes specified under Income Source Codes
3699	Gross Employment Income (taxable)	N	VAR	4:12	C	If code 3696 is not completed, then code 3699 is mandatory	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value MUST be zero if code 3615/3665 is zero and no other income source codes were completed The value of code 3699 must be equal to the sum of all amounts for source codes NOT specified in code 3696 The value of 3622/3672 must be included only if the sum of

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								3622/3672 and 3835/3885 is > R5 000 The value of 3922 must be included only if the value > R300 000; The sum of the values of codes 3696 and 3699 must = the sum of the values of all codes specified under Income Source Codes;
4118	Employment Tax Incentive (ETI) Amount	N	VAR	0:0 if not completed 4:12 if completed	C	If ETI Indicator (3026) equals 'Y', then this field is mandatory	Format: N1.2 to 9.2 Decimal must be indicated by a point Decimal digits are mandatory even if decimal value is zero	
3694	Gross SDL Leviable Amount	N	VAR	0:0 if not completed 4:12 if completed	C	If SDL exempt indicator = 'N', then this field is mandatory If SDL exempt indicator = 'Y', then this field must be zero If SDL exempt indicator has not been completed, then this field must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	
3693	Gross UIF Remuneration	N	VAR	0:0 if not completed 4:12 if completed	C	If a valid UIF Reference Number has been completed, then this field is mandatory If a UIF Reference Number has not been completed, then this field must not be completed	Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
3692	Annualised Balance of Remuneration	N	VAR	4:12	M		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	

5.4.3.4 End of Record

- The End of Record Indicator must be the last field of the Employee Year-to-Date Certificate record.
- The End of Record Indicator must be followed with a carriage return.

SOURCE CODE	NAME	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
9999	End of record Indicator	FT	FIX	1:1	M		Value must be '#'	

5.5 TRAILER RECORD

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Value must be T - Trailer	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Total Number of Records	This is the total number of line items with a section identifier of "B"	N	VAR	1:15	M		Value must not contain a decimal point	Must be greater than or equal to 1 and less than or equal to 9999999999999999 Must be equal to the total number of line items in the file with a section identifier of "B"
Total financial code value	The sum of the values of all codes as defined in the source code column under financial codes. Example: if source codes 3601, 3605 and 4102 is captured, then the Total financial code value is equal to 3601+3605+4102	N	VAR	1:15	M		No leading zeros allowed	The value of this field must be equal to the total code value defined under financial codes for all lines items in the file with a section identifier of "B"
Total financial amount value	The sum of the amounts of all codes as defined under financial codes	N	VAR	4:12	M		Format: N1.2 to N9.2 No leading zeros allowed Must always have 2 numeric digits after the point to denote cents	The value of this field must be equal to the total amount value defined under financial codes for all lines items in the file with a section identifier of "B"

6 FILE LAYOUT - ITREG

6.1 FILE HEADER

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Value must be H - Header	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	2:2	M		Value must be GH - General Header	
File Create Date	Date and time the file was created	N	FIX	14:14	M		Format: CCYYMMDDhhmmss 24h time format must be used	Value must be equal of less than current date
File Layout Version	The version of the delimited file layout that is being submitted. Sequential number, which increments with one every time that the file layout version changes once files are being submitted to the production environment. This number is provided by SARS	N	VAR	1:4	M		Value must = 1 Value must not contain a decimal point	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Unique File ID	The submitting source must create this field when the data is submitted to SARS. This field will uniquely identify this file when coupled with the source. This value must not be repeated by the submitting source. This field will also be used to link the records to the original file. The field must be generated by the software from which the entity is submitting the data to SARS. When SARS sends the response file, the Unique File ID in the response file will be equal to the Unique File ID obtained from the file name of the submitted file	AN	VAR	1:64	M		Value must not contain: A decimal point (.) A pipe ()	Must be unique per submission and across submissions per submitting entity
Test Data Indicator	Indicates if the data is for testing or is live data and should be processed. The purpose of the field is to avoid test data accidentally being processed in production and allow the source to test their submission without it being processed	A	FIX	1:1	M		Valid value: T = Test L = Live	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Data Type Being Supplied	When data is submitted to SARS, this field indicates the type of data that can be found in the file. When SARS sends a response on a file submitted, SARS indicates the data type on which the response is based	A	FIX	3:3	M		Valid value: ITR = Income Tax Registration	
Channel Identifier	Identifies the channel from which the file was submitted. The channel from which the file was submitted to SARS must generate this identifier	AN	VAR	1:10	M		Valid value: C:D = Connect:Direct HTTPS = Hypertext Transfer Protocol	
Source Identifier	Identifies the file submitted and contains the security token. This value will be supplied by SARS if C:D or HTTPS channels are used. For eFiling and e@syFile, any value of 144 characters may be used	FT	FIX	144:144	M			
Source System	The name of the system from where the data was generated, e.g., Pastel or SAP	FT	VAR	1:30	M			
Source System Version	The version of the source system	FT	VAR	1:10	M			
Technical Contact: Name	The name and surname of the person or name of the department to be contacted with technical queries related to this file	FT	VAR	1:90	M			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Technical Contact: Primary Telephone Number	The primary contact telephone number for contact	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Technical Contact: Primary Telephone Number or Technical Contact: Cell Phone Number must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Technical Contact: Alternative Telephone Number	The secondary contact telephone number for contact	AN	VAR	0:0 if not completed 10:15 if completed	O		Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Technical Contact: Cell Phone Number	The cell phone number for contact	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Technical Contact: Primary Telephone Number or Technical Contact: Cell Phone Number must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Technical Contact: E-mail	The e-mail address for the contact	FT	VAR	5:80	M			<p>The following characters are not allowed:</p> <ul style="list-style-type: none"> Open bracket (Close bracket) Back slash \ Pipe Percentage % <p>The first and last character MUST NOT be a special character</p> <p>Special characters cannot appear consecutively two or more times</p> <p>Address must contain only one @ sign</p> <p>Address must contain a domain which must be indicated with a dot (.)</p> <p>The domain portion of the address must be positioned to the right of the @ sign</p> <p>The @ sign must not be followed by a dot (.)</p>

6.2 EMPLOYER DEMOGRAPHICS

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M		Valid values: EDM = Employer Demographics	
Trading or Other Name	Name of trading name of employer issuing the certificate	FT	VAR	1:120	M			
Employer Physical Address: Unit Number	Indicates the unit number of the physical address of the employer	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employer Physical Address: Complex	Indicates the complex name of the physical address of the employer	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employer Physical Address: Street Number	Indicates the street number of the physical address of the employer	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employer Physical Address: Street Name / Name of Farm	Indicates the street name/ name of farm of the physical address of the employer	FT	VAR	4:26	M			
Employer Physical Address: Suburb/District	Indicates the suburb/district of the physical address of the employer	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employer Physical Address: City/Town	Indicates the city/town of the physical address of the employer	FT	VAR	0:0 if not completed 1:21 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employer Physical Address: Postal Code	Indicates the postal code of the physical address of the employer Note: in case where there is no postal code for the employer physical address, use the nearest postal code	AN	FIX	4:4	M		Only numeric characters allowed Value must not be 0000	
Employer Physical Address: Country Code	Indicates the country code of the physical address of the employer	A	FIX	2:2	M		Valid Value: ZA	
Employer Contact Person: First Name	Indicates the first name of the contact person for all income tax registration related queries	A	VAR	1:50	M			
Employer Contact Person: Surname	Indicates the surname of the contact person for all income tax registration related queries	A	VAR	1:50	M			
Employer Contact Person: Position at Business	Indicates the position of the contact person in the business	A	VAR	0:0 if not completed 1:50 if completed	O			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employer Contact Person: Business Telephone Number	Indicates the business telephone number of the contact person for all income tax registration related queries	AN	VAR	0:0 if not completed 10:15 if completed	C	Either Employer Contact Person: Business No or Employer Contact Person: Cell No must be provided	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Employer Contact Person: Cell No	Indicates the cell phone number of the contact person for all income tax registration related queries	AN	VAR	0:0 if not completed 10:15 if completed	C	Either Employer Contact Person: Business No or Employer Contact Person: Cell No must be provided	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employer Contact Person: E-mail address	Indicates the e-mail address of the contact person for income tax registration related queries	FT	VAR	0:0 if not completed 5:80 if completed	O		<p>The following characters are not allowed:</p> <p>Open bracket (</p> <p>Close bracket)</p> <p>Back slash \</p> <p>Pipe </p> <p>Percentage %</p> <p>The first and last character MUST NOT be a special character</p> <p>Special characters cannot appear consecutively two or more times</p> <p>Address must contain only one @ sign</p> <p>Address must contain a domain which must be indicated with a dot (.)</p> <p>The domain portion of the address must be positioned to the right of the @ sign</p> <p>The @ sign must not be followed by a dot (.)</p>	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
PAYE Reference Number	The reference number of the employer. This is the PAYE number under which employees' tax deducted is paid to SARS. Alternatively, if the employer is not registered for PAYE, it will be the Income Tax reference number of the employer.	N	FIX	10:10	M		Only allow 0 - 9 Where the employer is registered for PAYE purposes the number must start with a "7" and where the employer is not registered for PAYE purposes, the number must start with either 0, 1, 2, 3 or 9 Must be a valid reference number (apply modulus 10 test as defined in Appendix B)	
SDL Reference Number	Skills Development Levy reference number of the Employer	AN		0:0 if not completed 10:10 if completed	C	If the employer is registered for SDL, then this field is mandatory If the employer is not registered for SDL, then this field must not be completed	Must consist of 1 alpha and 9 numerical characters Must start with an "L" Must be a valid reference number (apply modulus 10 check as defined in Appendix B)	If the first digit of the PAYE reference number is a 7, then the last 9 digits of SDL reference number must be the same as last 9 digits of PAYE reference number If the PAYE number starts with 0, 1, 2, 3 or 9, then, the last 9 digits of the SDL number must be the same as the last 9 digits of the UIF reference number (if completed)

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
UIF Reference Number	Unemployment Insurance Fund Reference Number for Employer as issued by SARS, and not the number issued by the UIF	AN	FIX	0:0 if not completed 10:10 if completed	C	If the employer is registered for UIF, then this field is mandatory If the employer is not registered for UIF, then this field must not be completed	Must consist of 1 alpha and 9 numerical characters Must start with a "U" Must be a valid reference number (apply modulus 10 check as defined in Appendix B)	If the first digit of the PAYE reference number is 7, then the last 9 digits of UIF reference number must be the same as last 9 digits of PAYE reference number If the PAYE number starts with 0, 1, 2, 3 or 9, then, the last 9 digits of the UIF number must be the same as the last 9 digits of the SDL reference number (if completed)
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

6.3 EMPLOYEE REGISTRATION INFORMATION

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Valid values: B = Body	
Record Type	Indicates the type of record to differentiate between various types	A	FIX	3:3	M		Valid values: ERG = Employee Registration	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Nature of person	Indicates the nature of person Note: if the employee's nature of person changed from a natural person to a non-natural person (or vice versa), then a separate certificate must be created/issued	A	FIX	1:1	M		Valid value: Natural Person - A = Individual with an identity or passport number that is not an Asylum Seeker, Pensioner or Refugee - B = Individual without an identity or passport number that is not an Asylum Seeker, Pensioner or Refugee - M = Asylum Seeker - N = Retirement Fund Lump Sum Recipient/ Pensioner - R = Refugee	
Employee Surname or Trading Name	Surname or Trading Name of the employee	FT	VAR	1:120	M		If Nature of person is A, B, M, N or R, then numeric characters are not allowed	
First Two Names	First two names of employee	A	VAR	1:90	M		Numeric characters not allowed	
Initials	Initials of the employee	A	VAR	1:5	M		Only alphabet characters A-Z (uppercase) allowed	
Identity Number	RSA identity number of the employee Note: Old non-barcoded Id numbers and Refugee Id numbers must be populated in this field	N	FIX	0:0 if not completed 13:13 if completed	C	If nature of person is A or N, and passport number is not completed, then this field is mandatory If nature of person is A and Country of Issue is ZAF, then this field is mandatory If nature of person is R, then this field is mandatory	Value must pass the South African Id modulus 13 check as defined in Appendix B First 6 characters must correlate with the YYMMDD of date of birth	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
						If nature of person is B, or M, then this field must not be completed		
Passport Number	Passport number of the employee	AN	VAR	0:0 if not completed 6:18 if completed	C	If Nature of Person is A or N, and Identity Number is not completed, then this field is mandatory If Nature of Person is A or N and Identity Number is completed, then this field is optional If Nature of Person is M, then this field is optional If Nature of Person is B, then this field must not be completed	Value must contain a minimum of 6 characters No spaces are allowed	If this field is completed, then Country of Issue must be completed
Country of Issue	Indicates the country that issued the passport	A	FIX	0:0 if not completed 3:3 if completed	C	If Passport Number is completed, then this field is mandatory	Valid values as defined in Appendix A	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Alternate Identification Type	The type of alternate identification that will be provided in the alternate identification number field	N	FIX	0:0 if not completed 1:1 if completed	C	If nature of person is A, B, M,N or R, then this field must not be completed If nature of person is M, then this field is mandatory	Valid values: 3 - Asylum Permit Number if Nature of Person is M	
Alternate Identification Number	The number to identify the employee	FT	VAR	0:0 if not completed 1:30 if completed	C	If Alternate Identification Type is completed, then this field is mandatory If Alternate Identification Type is not completed, then this field must not be completed		
Date of Birth	Date of birth of the employee	N	FIX	8:8	M		Format: CCYYMMDD	If Identity Number is completed, then the YYMMDD of the value must correlate with the first 6 characters of the Identity Number Value must not be greater than current date

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Income Tax Reference Number	Income Tax Reference Number of employee	N	FIX	0:0 if not completed 10:10 if completed	O		The value must pass the modulus 10 check as define in Appendix If Nature of Person is A, B, D, M, N or R, then the first character must be either 0, 1, 2 or 3	
Employee E-mail address	Employee e-mail address Note: Where the service of the employee is terminated for any reason and new contact details are available, the new detail must be provided in this field	FT	VAR	0:0 if not completed 5:80 if completed	O		The following characters are not allowed: o Open bracket (o Close bracket) o Back slash \ o Pipe o Percentage % The first and last character MUST NOT be a special character Special characters cannot appear consecutively two or more times Address must contain only one @ sign Address must contain a domain which must be indicated with a dot (.) The domain portion of the address must be positioned to the right of the @ sign The @ sign must not be followed by a dot (.)	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Home Tel No	Employee home telephone number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Employee Home Tel No or Employee Cell No must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Employee Bus Tel No	Employee business telephone number Note: Where the service of the employee is terminated for any reason and new contact details are available, the new details must be provided in this field	AN	VAR	0:0 if not completed 10:15 if completed	C	If Nature of Person is not N, then field is mandatory If Nature of Person is N, then this field is optional	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	
Employee Cell No	Employee cell phone number	AN	VAR	0:0 if not completed 10:15 if completed	C	At least one of Employee Home Tel No or Employee Cell No must be completed	Only numeric values allowed No spaces allowed + not allowed National numbers must start with a 0 International number must start with a 00	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Physical Work Address Details: Unit Number	Indicates the unit number of the address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Physical Work Address Details: Complex	Indicates the complex of the address where the employee mainly works	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employee Physical Work Address Details: Street Number	Indicates the street number of the physical address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Physical Work Address Details: Street Name/ Name of Farm	Indicates the street or farm name where the employee mainly works	FT	VAR	0:0 if not completed 4:26 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then this field is mandatory		
Employee Physical Work Address Details: Suburb/District	Indicates the suburb/ district of the physical address where the employee mainly works	FT	VAR	0:0 if not completed 1:33 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then either the Suburb/District field or the City/Town field must be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Physical Work Address Details: City/Town	Indicates the city or town where the employee mainly works	FT	VAR	0:0 if not completed 5:21 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then either the Suburb/District field or the City/Town field must be completed		
Employee Physical Work Address Details: Postal Code	Indicates the postal code of the physical address where the employee mainly works Note: in case where there is no postal code for the employee's physical work address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Nature of Person is N, then this field is optional If Nature of Person is not N and Employee Physical Work Address Details: Country Code is ZA, then this field is mandatory If Employee Physical Work Address Details: Country Code is not ZA, then this field is optional	If Employee Physical Work Address Details: Country Code is ZA, then: <ul style="list-style-type: none"> o Only 4 numeric characters allowed o Value must not be 0000 	
Employee Physical Work Address Details: Country Code	Indicates the country code of the physical address where the employee mainly works	A	FIX	2:2	C	If Nature of Person is N, then this field is optional If Nature of Person is not N, then this field is mandatory	Valid values as per Appendix A	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Number	Unique number allocated by employer to identify employees (e.g., payroll number) Note: The employee number must be unique per employee and must not be used for another employee	FT	VAR	0:0 if not completed 1:25 if completed	C	If Nature of person is B, then this field is mandatory If Nature of Person is A, M, N or R, then this field is optional		
Bank Details								
Employee Bank Account Type	Employee bank account type	N	FIX	1:1	M		Valid values: 0 = Not Paid by electronic bank transfer 1 = Cheque/Current Account 2 = Savings Account 3 = Transmission Account 4 = Bond Account 5 = Credit Card Account 6 = Subscription Share Account 7 = Foreign Bank Account	
Employee Bank Account Number	Employee bank account number	AN	VAR	0:0 if not completed 9:16 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed	Only numeric characters allowed	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Bank Branch Number	Employee branch number	N	FIX	0:0 if not completed 6:6 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Bank Name	The name of the bank where the employee has an account	FT	VAR	0:0 if not completed 4:50 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is optional If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Bank Branch Name	The branch where the employee has a bank account	FT	VAR	0:0 if not completed 1:50 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is optional If Employee Bank Account Type is 0 or 7, then this field must not be completed		
Employee Account Holder Name	Employee bank account holder name	FT	VAR	0:0 if not completed 1:49 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Account Holder Relationship	Employee account holder relationship	N	FIX	0:0 if not completed 1:1 if completed	C	If Employee Bank Account Type is not 0 and not 7, then this field is mandatory If Employee Bank Account Type is 0 or 7, then this field must not be completed	Valid values: 1 - Own 2 - Joint 3 - Third Party	
Employee Address Details								
Employee Residential Address: Unit Number	Indicates the unit number of the address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Residential Address: Complex	Indicates the complex of the address where the employee mainly works	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employee Residential Address: Street Number	Indicates the street number of the physical address where the employee mainly works	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Residential Address: Street Name/ Name of Farm	Indicates the street or farm name where the employee mainly works	FT	VAR	4:26	M			

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Residential Address: Suburb/District	Indicates the suburb/ district of the physical address where the employee mainly works	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Residential Address: City/Town	Indicates the city or town where the employee mainly works	FT	VAR	0:0 if not completed 5:21if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Residential Address: Postal Code	Indicates the postal code of the physical address where the employee mainly works Note: in case where there is no postal code for the employee's residential address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Residential Address: Country Code is ZA, then this field is mandatory If Employee Residential Address: Country Code is not ZA, then this field is optional	If Employee Residential Address: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	
Employee Residential Address: Country Code	Indicates the country code of the physical address where the employee mainly works	A	FIX	2:2	M		Valid values as per Appendix A	
Care of Address Indicator	Indicates whether the postal address is a C/O (Care of) postal address	A	FIX	1:1	M		Value can only be Y or N	If Postal Address structure indicator = 1, 2, or 3, then value may be Y or N If Postal Address structure

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
								indicator = 4, then value must be N
Care of Intermediary	The person or organisation that will pass the mail on to the final recipient	FT	VAR	0:0 if not completed 1:21 if completed	C	If Care of Address Indicator = Y, then this field is mandatory If Care of Address Indicator = N, then this field must not be completed		
Postal Address Structure Indicator	Indicate the format of the Postal Address	N	FIX	1:1	M		Valid values: 1 - Structured Physical Address (Same as residential address) 2 - Structured Postal Address 3 - Structured Physical Address (not same as residential address)	
Postal Address: Non-Physical Address Structure								
Note: The fields in this section MUST be completed if Postal Address Structure Indicator is 2								
Employee Structured Postal Address: PO Box or Private Bag Indicator	Indicates if Employee's Postal Address is a PO Box or a Private Bag	FT	VAR	0:0 if not completed 6:12 if completed	C	Either "PO Box or Private Bag" or "Other PO Special Service" must be completed	Valid values: PO_BOX PRIVATE_BAG	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Structured Postal Address: Other PO Special Service	Indicates the employee's other special postal service (e.g., Military field service address)	FT	VAR	0:0 if not completed 1:21 if completed	C	Either "PO Box or Private Bag" or "Other PO Special Service" must be completed		
Employee Structured Postal Address: Number	Indicates a number for the PO Box or Private Bag	FT	VAR	0:0 if not completed 1:8 if completed	C	If PO Box or Private Bag Indicator is completed, then this field is mandatory		
Employee Structured Postal Address: Postal Agency or Sub-unit	Indicates the employee's postal agency or sub-unit e.g., Postnet Suite ID, with or without a Private Bag	FT	VAR	0:0 if not completed 1:21 if completed	O			
Employee Structured Postal Address: Post Office	Indicates the name of the Post Office Branch of Employee's postal address	FT	VAR	1:22	M			
Employee Structured Postal Address: Postal Code	Indicates the postal code of the employee's postal address Note: in case where there is no postal code for the employee's structured postal address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Structured Postal Address: Country Code is ZA, then this field is mandatory If Employee Structured Postal Address: Country Code is not ZA, then this field is optional	If Employee Structured Postal Address: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Structured Postal Address: Country Code	Indicates the country code of the employee's postal address	A	FIX	2:2	M		Valid values as per Appendix A	
Postal Address: Physical Address Structure (Not same as Residential Address)								
Note: The fields in this section MUST be completed if Postal Address Structure Indicator is 3								
Employee Postal Address - Physical: Unit Number	Indicates the unit number of the employee's postal address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Postal Address - Physical: Complex	Indicates the complex of the employee's postal address	FT	VAR	0:0 if not completed 1:26 if completed	O			
Employee Postal Address - Physical: Street Number	Indicates the street number of the employee's postal address	AN	VAR	0:0 if not completed 1:8 if completed	O			
Employee Postal Address - Physical: Street Name/ Name of Farm	Indicates the street or farm name of the employee's postal address	FT	VAR	4:26	M			
Employee Postal Address - Physical: Suburb/District	Indicates the suburb/ district of the employee's postal address	FT	VAR	0:0 if not completed 1:33 if completed	C	Either the Suburb/District field or the City/Town field must be completed		

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Employee Postal Address - Physical: City/Town	Indicates the city or town of the employee's postal address	FT	VAR	0:0 if not completed 1:21 if completed	C	Either the Suburb/District field or the City/Town field must be completed		
Employee Postal Address - Physical: Postal Code	Indicates the postal code of the employee's postal address Note: in case where there is no postal code for the employee's physical postal address, use the nearest postal code	AN	VAR	0:0 if not completed 1:10 if completed	C	If Employee Postal Address - Physical: Country Code is ZA, then this field is mandatory If Employee Postal Address - Physical: Country Code is not ZA, then this field is optional	If Employee Postal Address - Physical: Country Code is ZA, then: o Only 4 numeric characters allowed o Value must not be 0000	
Employee Postal Address - Physical: Country Code	Indicates the country code of the employee's postal address	A	FIX	2:2	M		Valid values as per Appendix A	
End of record Indicator	Indicates the end of this record	FT	FIX	1:1	M		Value must be '#'	

6.4 TRAILER RECORD

NAME	DESCRIPTION	DATA TYPE	LENGTH TYPE	LENGTH (MIN:MAX)	OPTIONALITY		VALIDATIONS	
					TYPE	CONDITIONAL RULE	DATA	LOGIC
Section Identifier	Identifies the start of the section as well as identifying the type of section	A	FIX	1:1	M		Value must be T - Trailer	
Total Number of Records	This is the total number of line items with a section identifier of "B"	N	VAR	1:15	M		Value must not contain a decimal point	Must be greater than or equal to 1 and less than or equal to 9999999999999999 Must be equal to the total number of line items in the file with a section identifier of "B"

7 SOURCE CODE DESCRIPTIONS

All directive, income, and deduction components (e.g., salary, commission, allowances, benefits, medical contributions, employer information, etc.) must be reported against the applicable code.

The abbreviations used within the description of the relevant codes mean:

- PAYE: Income is subject to the deduction of Employees' Tax and will also be taxed when the income tax assessment for the employee is processed.
- IT: Income is not subject to the deduction of Employees' Tax but will also be taxed when the income tax assessment for the employee is processed.
- Excl: Income is not subject to the deduction of Employees' Tax and will also not be taxed when the Income Tax assessment for the employee is processed.
- Excl/PAYE: Depending on the circumstances described in the legislation, the income is either subject to both PAYE and Income Tax, or it is excluded from both PAYE and Income Tax

7.1 DIRECTIVE INFORMATION

CODE	DESCRIPTION	EXPLANATION
3230	Directive Number	Number of the directive issued by SARS either relating to a specific lump sum income or to a fixed rate or a fixed amount to be deducted for PAYE
3231	Directive Issued Date	The date the directive was issued by SARS
3232	Directive Income Source Code	The specific income source code indicated on the directive issued
3233	Directive Income Amount	The value of the lump sum of taxable benefit as per the directive issued
3234	Directive Type Indicator	Indicates whether the directive is a lump sum directive or a fixed PAYE rate/amount directive, excluding par 2(2B)
3235	Directive Year of Assessment	The year of assessment as per the directive issued

7.2 NORMAL INCOME CODES

CODE	DESCRIPTION	EXPLANATION
3601 (3651)	Income (PAYE)	<p>An amount which is paid or payable to an employee for Services rendered, excluding any Long Service Cash Award, required to be declared under code 3622/3672</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Salary/wages • Backdated salary/wages/pension (Accrued in the current year of assessment) • Remuneration paid to migrant/seasonal workers/full time scholars or students; etc. <p>Note:</p> <ul style="list-style-type: none"> • Code 3651 MUST only be used for foreign service income.

3602 (3652)	Non-Taxable Income (Excl)	<p>Any non-taxable income excluding foreign service remuneration for RSA residents that are exempt i.t.o. section 10(1)(o)(ii), non-taxable allowances and fringe benefits. This code accommodates all payments of a capital nature.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable pension paid on a regular basis (e.g., war pension, etc.) excluding pension for foreign service income • Non-taxable income of a capital nature • Non-taxable portion of an arbitration award, where applicable. • Non-taxable portion of a compulsory annuity purchased from a retirement fund (e.g., due to non-residency and the relevant DTA). • Non-taxable (capital element) of a section 10A voluntary purchased annuity. • Non-taxable amounts paid on a regular basis (excluding lump sums) from a loss of income policy with effect from 1 March 2015 (2016 year of assessment). <p>Note:</p> <ul style="list-style-type: none"> • Code 3652 MUST only be used for foreign service income, <ul style="list-style-type: none"> o excluding foreign service remuneration for residents who must qualify for exemption i.r.o. section 10(1)(o)(ii) – use code 3651 o including pension/annuities paid from an RSA fund, received from a foreign fund i.r.o. services rendered outside the RSA
3603 (3653)	Pension (PAYE)	<p>Any compulsory pension or qualifying purchased annuity paid on a regular basis (from a pension or pension preservation fund) as well as backdated pension or compulsory purchased annuity payment (from a pension or pension preservation fund) (for current tax year).</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3653 MUST only be used for foreign service income taxable in the RSA • This includes taxable disability benefit.
3605 (3655)	Annual payment (PAYE)	<p>An amount paid or payable to an employee which is defined as an annual payment excluding any Long Service Cash Award required to be declared under code 3622/3672.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Annual bonus • Incentive bonus • Leave pay (on resignation or encashment of leave credits) • Merit awards • Bonus/incentive amount paid to an employee to retain his/her service for a specific period; etc. <p>Note: Code 3655 MUST only be used for foreign service income.</p>
3606 (3656)	Commission (PAYE)	<p>An amount derived mainly in the form of commission based on sales or turnover attributable to the employee.</p> <p>Note: Code 3656 MUST only be used for foreign service income.</p>

3607 (3657)	Overtime (PAYE)	An amount paid as overtime for rendering services. The tax on such payments is calculated as on income taxable. Note: <ul style="list-style-type: none"> Code 3657 MUST only be used for foreign service income.
3608 (3658)	Arbitration award (PAYE)	The taxable portion of a settlement agreement between an employer and an employee as ordered by Court or allocated via a settlement out of Court or in respect of Labour disputes. Note: Code 3658 MUST only be used for foreign service income.
3610 (3660)	Annuity from a RAF (PAYE)	An annuity paid on a regular basis by a retirement annuity fund and/or a compulsory purchased annuity purchased from a long-term insurer and paid on a regular basis. Note: <ul style="list-style-type: none"> Code 3660 MUST only be used for foreign service income.
3611 (3661)	Purchased annuity (PAYE)	The taxable portion of a purchased annuity paid by a long-term insurer (not from a retirement fund). Note: Code 3661 MUST only be used for foreign service income.
3613 (3663)	Restraint of trade (PAYE)	Restraint of trade amount paid by virtue of employment or the holding of any office to an employee who is a natural person [par(cB) of 'gross income']. Note: <ul style="list-style-type: none"> Restraint of trade amounts paid to a labour broker must NOT be included under this code. Code 3663 MUST only be used for foreign service income.
3614 (3664)	Other retirement lump sums (PAYE)	A retirement lump sum payment paid by a fund [par (eA) of 'gross income'] Note: Code 3664 MUST only be used for foreign service income
3616 (3666)	Independent contractors (PAYE)	Remuneration paid to an independent contractor. Note: Code 3666 MUST only be used for foreign service income.
3617 (3667)	Labour Brokers (PAYE)	Remuneration, including a Restraint of trade amount [par (cA) of 'gross income'], paid to a labour broker without an exemption certificate (IRP30). Note: Code 3667 MUST only be used for foreign service income.
3618 (3668)	Annuity from a Provident/Provident Preservation Fund (PAYE)	Any qualifying annuity paid on a regular basis from a provident or provident preservation fund as well as backdated provident or qualifying annuity (from a provident or provident preservation fund) (for current tax year)
3619 (3669)	Labour Brokers (IT)	Any amount, including a Restraint of trade amount, paid to a labour broker who is in possession of an exemption certificate (IRP 30). Note: Code 3669 MUST only be used for foreign service income.

3620 (3670)	Directors Fees – RSA Resident NED [IT]	Directors Fees received by a RSA Resident Non-Executive Director with a voluntary PAYE withholding (not ‘remuneration’). Note: Code 3670 must only be used for foreign service income
3621	Directors Remuneration – Non-Resident NED [PAYE]	Directors Remuneration received from an RSA source by a Non-Resident Non-Executive Director.
3622 (3672)	Long Service Cash Award (Excl if 3622+3835 <= R 5000 PAYE if 3622+3835 > R 5000)	A Long Service Cash Award given to an employee that complies with the initial 15 years and any subsequent 10 years unbroken period of service requirement - par (vii) of the proviso under par (c) of “gross income” in section 1 of the Income Tax Act. Note: <ul style="list-style-type: none"> • The full value (before excluding any amount) of a Long Service Cash Award that qualify for the R5000 exclusion, must be declared under this code (3622/3672). • Long Service means an initial unbroken period of service of not less than 15 years and any subsequent unbroken period of service of not less than 10 years [par 5(4) of the Seventh Schedule to the Income Tax Act]. • A Long Service Cash Award, together with the value of the following taxable benefits given as a Long Service Award, will qualify for the reduction of not more than R5000: <ul style="list-style-type: none"> o Acquisition of an Asset at less than actual value [par 5(2)(b) of the Seventh Schedule] o Right of Use of an Asset (other than Residential accommodation and any motor vehicle) [par 6(4)(d) of the Seventh Schedule] o Free or Cheap Services [par 10(2)(e) of the Seventh Schedule] • Code 3672 MUST only be used for a Long Service Cash Award while on Foreign Service on date of accrual.

7.3 ALLOWANCE CODES

CODE	DESCRIPTION	EXPLANATION
3701 (3751)	Travel allowance (PAYE)	An allowance or advance paid to an employee in respect of travelling expenses for business purposes – including fixed travel allowances, petrol, and garage and maintenance cards. Note: <ul style="list-style-type: none"> • Code 3751 MUST only be used for foreign service income. • 100% of the value paid to the employee must be specified
3702 (3752)	Reimbursive travel allowance (IT)	This code is only applicable where: <ul style="list-style-type: none"> • the reimbursement rate used by the employer EXCEEDS the prescribed rate (par 4 of the Fixing of Rate per Kilometre i.r.o. Motor Vehicles Regulation), and/or • the employee receives any other form of compensation for travel and only in respect of that portion of the reimbursement that DOES NOT EXCEED the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.

		<p>Example:</p> <p>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km's travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows:</p> <ul style="list-style-type: none"> • 3702 R 45 269 [R3.61 x 12540 km's = R 45 269] • 3722 R 4 891 [(R4.00 – R3.61) x 12540 km's = R 4891] <p>Note:</p> <ul style="list-style-type: none"> • Code 3752 MUST only be used for foreign service income. • No business kilometre limit is applicable
3703 (3753)	Reimbursive travel allowance (Excl)	<p>This code is only applicable where:</p> <ul style="list-style-type: none"> • the reimbursement rate used by the employer DOES NOT EXCEED the prescribed rate (par 4 of Fixing of Rate per Kilometre i.r.o. Motor Vehicle Regulation), and • the employee DOES NOT receive any other form of compensation for travel and in respect of the full value of the reimbursement <p>Note: This code must not be used together with code 3701, 3702 and/or 3722</p> <p>Example:</p> <p>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 3.50/km for 12540 business km's travelled during the 2019 year of assessment, and no other compensation for travel was paid, the total reimbursive travel allowance of R 43 890 (R3.50 x 12540 km's) must be reflected under 3703</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3753 MUST only be used for foreign service income. • No business kilometre limit is applicable
3704 (3754)	Subsistence allowance – local travel (IT)	<p>An allowance paid for expenses in respect of meals and / or incidental costs for local travel, which exceeds the deemed amounts.</p> <p>Note: Code 3754 MUST only be used for foreign service income.</p>
3705 (3755)	Subsistence allowance (Excl) Not applicable from 2010	<p>An allowance paid for expenses in respect of meals and/or incidental costs for local travel, which does not exceed the deemed amounts.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3755 MUST only be used for foreign service income.
3706 (3756)	Entertainment allowance (PAYE) Not applicable from 2010	<p>This allowance is not valid with effect from 1 March 2002 and must not be reflected on an employees' tax certificate.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3756 MUST only be used for foreign service income.
3707 (3757)	Share options exercised (PAYE)	<p>Any amount in terms of a qualifying equity share disposed or gain made under a share scheme operated for the benefit of employees.</p>

		<p>Note:</p> <ul style="list-style-type: none"> Code 3757 MUST only be used for foreign service income.
3708 (3758)	Public office allowance (PAYE)	<p>An allowance granted to a holder of a public office to enable him / her to defray expenditure incurred in connection with such office.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3758 MUST only be used for foreign service income.
3713 (3763)	Other allowances (PAYE)	<p>All other allowances, which do not comply with any of the descriptions listed under allowances, must be added together, and reflected under this code on the certificate.</p> <p>Examples include:</p> <ul style="list-style-type: none"> If an employer allows an employee to incur expenditure on meals when obliged to spend a part of a day away from his/her usual place of work/employment by reason of the employee's employment, and reimburses the employee upon the submission of proof of expenditure, such reimbursement up to an amount announced by notice in the Gazette (R 139 per day for the 2022 YoA), is not taxable and must therefore not be declared on the IRP5/IT3(a). However, where the reimbursement exceeds the lower of the amount announced or the amount for which proof of expenditure was submitted by the employee, the excess is fully taxable and therefore liable to PAYE and must be declared under income code 3713 on the IRP5/IT3(a). Any subsistence allowances/advances paid to an employee during any month which is deemed to be remuneration by the end of the next month due to the employee not spending the night away from his/her residence or has not refunded the allowance/advance to the employer. Entertainment allowance Tool allowance Computer allowance Telephone allowance Cell phone allowance Housing allowance Taxable Uniform allowance Taxable Relocation allowance, etc. <p>Note:</p> <ul style="list-style-type: none"> Code 3763 MUST only be used for foreign service income. With effect from 2010 year of assessment, amounts previously included under codes 3706/3756, 3710/3760, 3711/3761 and 3712/3762 must be included in this code (3713/3763).
3714 (3764)	Other allowances (Excl)	<p>All other non-taxable allowances, which do not comply with any of the descriptions listed under allowances, must be added together and reflected under this code on the certificate.</p>

		<p>Examples include:</p> <ul style="list-style-type: none"> • Non-taxable Relocation allowance • Non-taxable Subsistence allowance for local and foreign travel not exceeding the daily limits • Non-taxable allowance for a uniform which is clearly distinguishable from ordinary clothing <p>Note:</p> <ul style="list-style-type: none"> • Code 3764 MUST only be used for foreign service income.
3715 (3765)	Subsistence allowance – foreign travel (IT)	<p>An allowance paid for expenses in respect of meals and/or incidental costs for foreign travel, which exceeds the deemed amounts.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3765 MUST only be used for foreign service income.
3717 (3767)	Broad-based employee share plan (PAYE)	<p>An amount received/accrued from the disposal of any qualifying equity share or any right of interest in a qualifying equity share in terms of certain conditions.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3767 MUST only be used for foreign service income.
3718 (3768)	Vesting of equity instruments or return of capital i.r.o. restricted equity instruments (PAYE)	<p>Any gain in respect of the vesting of any equity instrument or the return of capital in respect of restricted equity instruments (section 8C).</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3768 MUST only be used for foreign service income.
3719 (3769)	Dividends not exempt i.t.o par (dd) of the proviso to s10(1)(k)(i) (PAYE)	<p>Dividends in respect of a restricted equity instrument as defined in section 8C to the extent that the restricted equity instrument was acquired in circumstances contemplated in section 8C. However, the dividends in respect of any of the following equity instruments are exempted (and are to be excluded from ‘remuneration’ under code 3719):</p> <ul style="list-style-type: none"> • The restricted equity instrument is an equity share, other than an equity share that would have constituted a hybrid equity instrument as defined in section 8E(1) but for the three-year period requirement contemplated in that definition. • The dividend constitutes an equity instrument as defined in section 8C. • The restricted equity instrument constitutes an interest in a trust and, when that trust holds shares, all those shares constitute equity shares, other than equity shares that would have constituted hybrid equity instruments as defined in section 8E(1) but for the three-year period requirement contemplated in that definition <p>Note:</p> <ul style="list-style-type: none"> • Code 3769 MUST only be used for local dividends linked to foreign services.
3720 (3770)	Dividends not exempt i.t.o. par (ii) of the proviso to s 10(1)(k)(i) (PAYE)	<p>Any dividend received by or accrued to a person in respect of services rendered or to be rendered or in respect of or by virtue of employment or the holding of any office, other than a dividend received or accrued in respect of a restricted equity instrument as defined in section 8C held by that person or in respect of a share held by that person.</p> <p>Note:</p>

3721 (3771)	Dividends not exempt i.t.o. par (jj) of the proviso to s 10(1)(k)(i) (PAYE)	<ul style="list-style-type: none"> Code 3770 MUST only be used for local dividends linked to foreign services <p>Any dividend in respect of a restricted equity instrument as defined in section 8C that was acquired in the circumstances contemplated in section 8C if that dividend is derived directly or indirectly from, or constitutes –</p> <ul style="list-style-type: none"> an amount transferred or applied by a company as consideration for the acquisition or redemption of any share in that company an amount received or accrued in anticipation or during the winding up, liquidation, deregistration, or final termination of a company; or an equity instrument that is not a restricted equity instrument as defined in section 8C, that will, on vesting be subject to that section. <p>Note:</p> <ul style="list-style-type: none"> Code 3771 MUST only be used for local dividends linked to foreign services
3722 (3772)	Reimbursive travel allowance (PAYE)	<p>This code is only applicable where:</p> <ul style="list-style-type: none"> the reimbursement rate used by the employer EXCEEDS the prescribed rate (par 4 of the Fixing Rate per Kilometre i.r.o. Motor Vehicles Regulation) <p>and only in respect of that portion of the reimbursement that EXCEEDS the amount determined by multiplying the prescribed rate by the actual business kilometres travelled.</p> <p>Note: The prescribed rate applicable to the relevant year of assessment must be used</p> <p>Example:</p> <p>If the prescribed rate is R3.61/km and the employer reimbursed the employee at R 4.00/km for 12540 business km’s travelled during the 2019 year of assessment, the reimbursive travel allowance must be reflected as follows:</p> <ul style="list-style-type: none"> 3722 - R 4 891 [(R4.00 – R3.61) x 12540 km’s = R 4891] 3702 - R 45 269 [R3.61 x 12540 km’s = R 45 269] <p>Note:</p> <ul style="list-style-type: none"> Code 3772 MUST only be used for Foreign Service income.
3723 (3773)	Dividends not exempt i.t.o. par (kk) of the proviso to s 10(1)(k)(i) (PAYE)	<p>Any dividends in respect of restricted equity instruments as defined in section 8C that was acquired in the circumstances contemplated in section 8C(1) if that dividend is derived directly or indirectly from:</p> <ul style="list-style-type: none"> an amount transferred of applied by a company as consideration for the acquisition or redemption of any share in that company, or any amount received or accrued in anticipation or during the winding up, liquidation or final termination of a company <p>Note:</p> <ul style="list-style-type: none"> Code 3773 MUST only be used for local dividends linked to foreign services income

7.4 FRINGE BENEFIT CODES

CODE	DESCRIPTION	EXPLANATION
3801 (3851)	General fringe benefits (PAYE)	<p>All fringe benefits, which do not comply with any of the descriptions listed under fringe benefits, must be added together and reflected under this code on the certificate, excluding Long Service Awards, which must be declared under code 3835/3885, i.e. where the Long Service Award consists of an 'Acquisition of an asset at less than the actual value' and/or the Right of use of an asset (other than residential accommodation or any motor vehicle)</p> <p>Examples include:</p> <ul style="list-style-type: none"> • Employer-paid premiums for the benefit of an employee to an employer-owned Income Protection Scheme • Acquisition of an asset at less than the actual value and/or insurance policies ceded • Right of use of an asset (other than a motor vehicle) • Meals, refreshments and meal and refreshment vouchers • Free or cheap accommodation or holiday accommodation • Low interest or interest free loans and subsidies • Uniforms that are not clearly distinguishable from ordinary clothing <p>Note:</p> <ul style="list-style-type: none"> • Code 3851 MUST only be used for foreign service income.
3802 (3852)	Use of motor vehicle acquired by employer NOT via Operating Lease (PAYE)	<p>Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer NOT under an "operating lease".</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3852 MUST only be used for foreign service income. • This code excludes fringe benefit i.r.o. motor vehicle acquired by employer via Operating Lease.
3805 (3855)	Accommodation (PAYE)	<p>Free or cheap accommodation or holiday accommodation.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3855 MUST only be used for foreign service income.
3806 (3856)	Services (PAYE)	<p>Free or cheap services, excluding Long Service Awards, which must be declared under code 3835/3885, i.e. where the Long Service Award consists of 'Free or cheap services'</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3856 MUST only be used for foreign service income.
3808 (3858)	Employee's debt - excluding code 3828 Employer paid Retirement Annuity Fund contributions (PAYE)	<p>Payment of an employee's debt or release an employee from an obligation to pay a debt.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3858 MUST only be used for foreign service income.
3809 (3859)	Taxable Bursaries or scholarships to a non-	<p>Taxable Bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4</p>

	disabled person – Basic Education (PAYE)	<p>Note:</p> <ul style="list-style-type: none"> Code 3859 MUST only be used for foreign service income.
3810 (3860)	Medical aid contributions (PAYE)	<p>Medical aid contributions paid on behalf of an employee.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3860 MUST only be used for foreign service income.
3813 (3863)	Medical services costs (PAYE)	<p>Medical costs incurred on behalf of an employee in respect of medical, dental and similar services, hospital and/or nursing services or medicine.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3863 MUST only be used for foreign service income.
3815 (3865)	Non-taxable Bursaries or scholarships to a non-disabled person - Basic Education (Excl)	<p>Non-taxable bursaries and scholarships to a non-disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4, section 10(1)q Exempt portion only.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3865 MUST only be used for foreign service income.
3816 (3866)	Use of motor vehicle acquired by employer via Operating Lease (PAYE)	<p>Taxable benefit in respect of the right of use of a motor vehicle acquired by an employer under an “operating lease”.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3866 MUST only be used for foreign services income.
3817 (3867)	Benefit: Employers Pension Fund contributions (PAYE)	<p>Value of taxable benefit i.r.o. Employer’s pension fund contributions paid for the benefit of employee.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3867 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service.
3820 (3870)	Taxable Bursaries or scholarships to a non- disabled person – Further Education (PAYE)	<p>Taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10).</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3870 MUST only be used for Foreign Service income.
3821 (3871)	Non-taxable Bursaries or scholarships to a non-disabled person – Further Education (Excl)	<p>Non-taxable Bursaries and scholarships to a non-disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)q. Exempt portion only.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3871 MUST only be used for Foreign Service income.
3822 (3872)	Non-taxable Benefit – Acquisition of Immovable Property (Excl)	<p>Non-taxable Benefit – Acquisition of Immovable Property as contemplated in par 5(3A) of the Seventh Schedule.</p> <p>Note:</p> <ul style="list-style-type: none"> Code 3872 MUST only be used for Foreign Service income.

3825 (3875)	Benefit: Employer Provident Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer's provident fund contributions paid for the benefit of employee. Note: <ul style="list-style-type: none"> Code 3875 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service. This code is valid from the 2017 year of assessment.
3828 (3878)	Employee's debt: Employer paid Retirement Annuity Fund contributions (PAYE)	Value of taxable benefit i.r.o. Employer retirement annuity fund contributions paid on behalf of employee (payment of employee's debt). Note: <ul style="list-style-type: none"> Code 3878 MUST only be used for a taxable benefit i.r.o. of Employer contributions to a local fund while on foreign service.
3829 (3879)	Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (PAYE)	Taxable Bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4]. Note: <ul style="list-style-type: none"> Code 3879 MUST only be used for Foreign Service income.
3830 (3880)	Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Basic Education (Excl)	Non-taxable bursaries and scholarships to a disabled person in respect of Basic Education [grade R to 12 and NQF level 1 to 4] – section 10(1)qA Exempt portion only. Note: <ul style="list-style-type: none"> Code 3880 MUST only be used for Foreign Service income.
3831 (3881)	Taxable Bursaries or Scholarship to a <u>disabled person</u> – Further Education (PAYE)	Taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10). Note: <ul style="list-style-type: none"> Code 3881 MUST only be used for Foreign Service income.
3832 (3882)	Non-Taxable Bursaries or Scholarships to a <u>disabled person</u> – Further Education (Excl)	Non-taxable Bursaries and scholarships to a disabled person in respect of Further Education (NQF levels 5 to 10) – section 10(1)qA. Exempt portion only. Note: <ul style="list-style-type: none"> Code 3882 MUST only be used for Foreign Service income.
3833 (3883)	Benefit: Bargaining Council Employer Contributions (PAYE)	Value of taxable benefit i.r.o. employer's Bargaining Council contributions paid for the benefit of the employee This provision is not applicable to contributions made to a pension or provident fund. Note: <ul style="list-style-type: none"> Code 3883 MUST only be used for Foreign Service income
3834 (3884)	Non-taxable Benefit – Loan to purchase Immovable Residential Property (Excl)	Non-taxable benefit – Low or no interest loan to purchase Immovable Residential Property as contemplated in par 11(4)(c) of the Seventh Schedule. Note: <ul style="list-style-type: none"> Code 3884 MUST only be used for Foreign Service income.

<p>3835 (3885)</p>	<p>Long Service Award (Excl if 3622+3835 <= R 5000 PAYE if 3622+3835 > R 5000)</p>	<p>A Long Service Award given to an employee that complies with the initial 15 years and any subsequent 10 years unbroken periods of service requirement – see relevant legislation listed below.</p> <p>Note:</p> <ul style="list-style-type: none"> • The full value (before excluding any amount) of a Long Service Award consisting of taxable benefits referred to below, that qualify for the R5000 exclusion, must be declared under this code (3835/3885). • Long Service means an initial unbroken period of service of not less than 15 years or any subsequent unbroken period of service of not less than 10 years [par 5(4) of the Seventh Schedule]. • The Long Service Award consisting of taxable benefits listed below, together with the Long Service Cash Award, will qualify for an exclusion of not more than R5000: <ul style="list-style-type: none"> o Acquisition of an Asset at Less than Actual value [par 5(2)(b) of the Seventh Schedule] o Right of Use of an Asset (other than Residential accommodation and any motor vehicle) [par 6(4)(d) of the Seventh Schedule] o Free or Cheap Services [par 10(2)(e) of the Seventh Schedule] • Code 3885 MUST only be used for Long Service Awards while on Foreign Service on date of accrual.
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7.5 LUMP SUM CODES

CODE	DESCRIPTION	EXPLANATION
3901 (3951)	Gratuities / Severance Benefits (PAYE)	<ul style="list-style-type: none"> • Gratuities paid/payable by an employer prior to 1 March 2011. • Severance benefits, as defined, paid/payable by an employer after 1 March 2011, if employee: <ul style="list-style-type: none"> o is 55 years or older o became permanently incapable to be employed due to ill health, etc.; or o services terminated due to reduction of personnel or employer ceased trading. <p>Note:</p> <ul style="list-style-type: none"> • A Lump sum paid/payable in terms of par (d) of “gross income” which is not a ‘severance benefit’, MUST be reflected under code 3907. • Code 3951 MUST only be used for foreign service income.
3906 (3956)	Special Remuneration (PAYE)	<p>Special remuneration paid to proto-team members.</p> <p>Note:</p> <ul style="list-style-type: none"> • Code 3956 MUST only be used for foreign service income.
3907 (3957)	Other lump sums (PAYE)	<p>Other lump sum payments.</p> <p>Examples include:</p> <ul style="list-style-type: none"> • A Lump sum payment paid/payable by an employer due to normal termination of service (e.g., resignation or retirement), which is NOT a ‘severance benefit’, MUST be reflected under this code • ‘Antedate salary/pension’ extending over previous years of assessment • Lump sum payments from unapproved funds • Gratuities paid due to normal termination of service (e.g., Resignation or a lump sum paid upon retirement where employee is below 55 years of age) • Proceeds from an employer owned insurance policy (risk policy) where the employer premiums were NOT included as a taxable benefit in the employee’s income since the later of: <ul style="list-style-type: none"> o The date on which employer become policy holder; or o From 1 March 2012. o (i.e., proceeds/benefits are not exempt i.r.o. section 10(1)(gG) of the Income Tax Act) • Proceeds paid from an employer owned insurance policy (other than a risk policy) where the employer premiums were NOT included as a taxable benefit in the employee’s income since commencement date of policy (i.e., proceeds/benefits are not exempt i.r.o. section 10(1)(gG) of the Income Tax Act). <p>Note:</p> <ul style="list-style-type: none"> • Code 3957 MUST only be used for foreign service income.
3908	Exempt Policy Proceeds (Excl)	<ul style="list-style-type: none"> • Proceeds paid from an employer owned insurance policy exempt i.r.o. section 10(1)(gG) of the Income Tax Act - where the employer premiums were included as a taxable benefit in the employee’s income since the date contemplated in section 10(1)(gG) – see explanation under code 3907 (3957)– proceeds paid from an employer owned policy

	Note: Surplus apportionments must only be included until 2012 YoA	<ul style="list-style-type: none"> Income Protection Insurance policy lump sums which are exempt i.r.o. section 10(1)(gl) of the Income Tax Act.
3915	Retirement / termination of employment lump sum benefits / Commutation of annuities (PAYE)	<ul style="list-style-type: none"> Lump sum payments accruing after 1 October 2007 from a fund (pension/pension preservation/retirement annuity/provident/provident preservation fund) in respect of retirement or death. Lump sum payments accruing after 28 February 2009 from a Pension or Provident Fund in respect of termination of services per sub-par. 2(1)(a)((ii)(AA) or (BB) of the Second Schedule of the Income Tax Act (e.g., retrenchment) must be reflected under code 3915 on the IRP5/IT3(a) certificate. Commutation of an annuity or portion of an annuity on or after 01 March 2011 in respect of paragraph 2(1)(a)(iii) of the Second Schedule of the Act.
3920	Lump sum withdrawal benefits (PAYE)	Lump sum payments accruing after 28 February 2009 from a Pension / Pension preservation / Provident / Provident Preservation / Retirement annuity funds in respect of withdrawal (e.g. resignation, transfer, divorce, housing loans payments, immigration withdrawal, withdrawal due to visa expiry, etc.). The insurers must also use this code where there is a transfer from a living annuity to another living annuity.
3921	Living annuity and surplus apportionments (section 15C of the Pension Fund Act) (PAYE)	<p>Lump sum payments accruing after 28 February 2009 from a Pension / Pension Preservation / Retirement Annuity / Provident / Provident Preservation Fund in respect of withdrawal due to:</p> <ul style="list-style-type: none"> Surplus apportionments paid in terms of section 15C of the Pension Funds Act of 1956 Withdrawal after retirement from a living annuity in terms of paragraph (c) of the definition of living annuity, where the value of the assets become less than the amount prescribed by the Minister in the Gazette, only effective until 28 February 2011. For living annuity withdrawals on or after 01 March 2011 source code 3915 must be used.
3922	Compensation i.r.o. death during employment (Excl if 3922 <= R 300 000 PAYE if 3922 > R 300 000)	Compensation lump sum payments in terms of Section 10(1)(gB)(iii) in respect of the death of an employee in the course of employment.
3923	Transfer of Unclaimed Benefits (PAYE)	<p>Transfer of Unclaimed Benefits (as per the Pension Fund Act No. 24 of 1956) not yet claimed and transferred to an unclaimed preservation fund</p> <p>Note: Funds are not required to submit IRP5 certificates for transfers of inactive member benefits where the fund does not have sufficient information.</p>
3924	Transfer on Retirement (PAYE)	Transfer of a Retirement benefit on or after normal retirement age as defined in the rules of the fund but before retirement date [i.e. in terms of Par 2(1)(c) of the Second Schedule to the IT Act].

		This is applicable for a transfer from a Pension or Provident Fund to a Retirement Annuity
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7.6 GROSS REMUNERATION CODES

CODE	DESCRIPTION	EXPLANATION
3695	Gross annual income	The sum of all income amounts regarded as annual payments.
3696	Gross non-taxable income	The sum total of the amounts under codes 3602/3652, 3622/3672 (Excl), 3703/3753, 3714/3764, 3815/3865, 3830/3880, 3832/3882, 3834/3884, 3835/3885 (Excl), 3821/3871, 3822/3872, 3908, 3922 (Excl)
3699	Gross employment income (taxable)	The sum total of all amounts for all income source codes NOT included in code 3696
3694	Gross SDL Leviable Amount	The gross leviable amount taken into consideration for the calculation of the SDL contribution in respect of the employee
3693	Gross UIF Remuneration	The gross remuneration taken into consideration for the calculation of the UIF contribution to be deducted from the employee
3692	Annualised Balance of Remuneration	The annualised value of the Balance of Remuneration after the relevant forecasting model has been applied and on which the annual tax calculation is based
4118	Employment Tax Incentive (ETI) Amount	The sum of the calculated ETI amounts for the employee during the year of assessment in accordance with section 7 of the ETI Act.

7.7 DEDUCTION CODES

CODE	DESCRIPTION	EXPLANATION
4001	Current Pension Fund Contribution	Total pension fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4585 Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3817) included in the income of the employee. Prior to the 2017 year of assessment, this code is only applicable to 'Current pension fund contributions paid by employee'.
4003	Provident Fund Contribution	Total provident fund contributions paid and 'deemed paid' by employee (if applicable), excluding the value of code 4586 Note: <ul style="list-style-type: none"> 'Deemed paid' by employee is the value of the taxable benefit (code 3825/3875) included in the income of the employee. This code is applicable to current, and arrears provident fund contributions paid or deemed paid by the employee
4005	Medical Contribution paid by Employee and/or Employer	Medical scheme fees (contributions) paid and 'deemed paid' by employee (if applicable), excluding the value of code 4493.

		<p>Note:</p> <ul style="list-style-type: none"> • ‘Deemed paid’ by employee is the value of the taxable benefit (code 3810) included in the income of the employee. • Employee contributions to private medical aid considered for PAYE purposes by the employer must be included in this code
4006	Current Retirement Annuity Fund Contribution	<p>Total retirement annuity fund contributions paid and ‘deemed paid’ by employee (if applicable).</p> <p>Note:</p> <ul style="list-style-type: none"> • ‘Deemed paid’ by employee is the value of the fringe benefit (code 3828) included in the income of the employee. • Prior to the 2017 year of assessment, this code is only applicable to ‘Current retirement annuity fund contributions paid by employee’.
4024	Deemed Medical Expenditure paid by Employee	Medical services costs deemed to be paid by the employee in respect of himself/herself, spouse or child.
4030	Donation deducted by Employer	<p>Donations deducted from the employee’s remuneration and paid by the employer to an approved Organisation or Institution, including to a COVID-19 Disaster Relief Organisations, but EXCLUDING to the Solidarity Fund.</p> <p>Note:</p> <ul style="list-style-type: none"> • A maximum donation to be allowed as a deduction by the employer when calculating the monthly PAYE is 5% of the employee’s remuneration after deducting allowable retirement fund and retirement annuity fund contributions
4042	Amounts refunded in terms of s11(nA) and 11(nB) for overpayment made	Recoupment of overpaid remuneration received by the employee for his or her own benefit
4472	Current Employer’s Pension Fund Contribution, excluding 4585	Employer’s pension fund contributions paid for the benefit of employee, excluding the value of code 4585
4473	Current Employer’s Provident Fund Contribution, excluding 4585	Employer’s provident fund contributions paid for the benefit of employee, excluding the value of code 4586
4474	Employer’s Medical Scheme Contribution not included in 4493	<p>Employer’s medical scheme fees (contributions) paid for the benefit of employees not included in code 4493.</p> <p>Note:</p> <ul style="list-style-type: none"> • Contributions paid by the employer on behalf of an employee who is 65 years and older and who has not retired, should also be reflected under this code.
4475	Employer’s Retirement Annuity Fund Contributions	Employer’s retirement annuity fund contributions paid on behalf of employee.
4493	Medical Scheme Contribution in respect of	Employer’s medical scheme fees (contributions) paid for the benefit of a retired/former employee who qualifies for the “no value” provisions in the 7 th Schedule [par 12A(5)].

	retired/former Employees	<p>This is the employer's portion of the medical scheme contribution made on behalf of an employee who is —</p> <ul style="list-style-type: none"> • a pensioner (a person who by reason of superannuation, ill-health or other infirmity retired from the employ of such employer) • the dependants of a pensioner after the death of the pensioner, (if such pensioner retired from the employ of such employer by reason of superannuation, ill-health, or other infirmity) • the dependants of a deceased employee after such employee's death, if such deceased employee was in the employ of the employer on the date of death; or • an employee who is 65 years or older (prior to the 2013 year of assessment).
4497	Total Deductions and Contributions	The sum of all amounts specified under 40-deduction, 44-contribution and 45 – information codes
4582	Portion of Allowances and Benefits which represent 'Remuneration'	<p>The portion of the following allowances and benefits which represents 'remuneration', but limited to</p> <ul style="list-style-type: none"> • The portion (80 or 20%) of the allowance and benefit which is subject to PAYE <ul style="list-style-type: none"> o Travel allowance (3701), o Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802) o Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816) • Code 3702 Reimbursive travel allowance must be excluded from 4582 <p>Note:</p> <ul style="list-style-type: none"> • The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].
4583	Portion of Allowances and Benefits which represent 'Remuneration' – Foreign Service	<p>The portion of the following allowances and benefits which represents 'remuneration', but limited to</p> <ul style="list-style-type: none"> • The portion (80 or 20%) of the allowance and benefit which is subject to PAYE <ul style="list-style-type: none"> o Travel allowance (3751), o Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3852) o Value of the Use of motor vehicle acquired by employer via an Operating Lease (3866) <p>Code 3752 Reimbursive travel allowance must be excluded from 4583</p> <p>Note:</p> <ul style="list-style-type: none"> • The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11F of the Income Tax Act].
4584	Employer's Bargaining Council Contribution	Employer's Bargaining Council contributions paid for the benefit of the employee.

4585	Employer's Pension Fund Contribution in respect of retired/former Employees	<p>Employer's pension fund contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the "no value" provisions in the 7th Schedule [par 12D(6)].</p> <p>This is the employer's portion of the pension fund contribution —</p> <ul style="list-style-type: none"> • for the benefit of a member of the fund who has retired from the fund, or • i.r.o., the dependants or nominees of a deceased member of the fund.
4586	Employer's Provident Fund Contribution in respect of retired/former Employees	<p>Employer's provident fund contributions paid for the benefit of an employee or former employee who has retired from the fund and qualifies for the "no value" provisions in the 7th Schedule [par 12D(6)]</p> <p>This is the employer's portion of the provident fund contribution —</p> <ul style="list-style-type: none"> • for the benefit of a member of the fund who has retired from the fund, or • i.r.o. the dependants or nominees of a deceased member of the fund.
4587	Section 10(1)(o)(ii) exemption considered by Employer for PAYE purposes	<p>Section 10(1)(o)(ii) exemption taken into account by the employer for PAYE purposes</p> <p>Note: Basic Principles:</p> <ol style="list-style-type: none"> 1. The exemption remains an assessment determination by SARS (i.e., when the completed ITR12 return is submitted by the employee to, and processed by, SARS). 2. Employers are therefore required to declare the foreign service remuneration as per the SARS Business Requirements Specification: PAYE Employer Reconciliation or notices issued to employers in this regard. SARS will determine whether the exemption is allowable when processing the ITR12 return submitted to SARS by the employee based on the information provided in the ITR12 return together with the IRP5/IT3(a) certificate information submitted by the employer. 3. The possibility that the employee may qualify for the exemption does not automatically waive the obligation of an employer to deduct and pay PAYE. Where an employer is satisfied that the exemption will apply, the employer may choose not to deduct and pay PAYE. However, where the exemption is not allowed when the ITR12 of the employee is processed, the employer will be liable for the PAYE not deducted as well as the concomitant penalties and interest. 4. The following foreign service income source codes are included in the remuneration which qualifies for the s10(1)(o)(ii) exemption and which employers may consider for calculating PAYE, if all requirements are met: <ul style="list-style-type: none"> o Income Source codes - 3651, 3655, 3656, 3657, 3672 o Allowance codes – 3751(the full amount must be included), 3763, 3767, 3768, 3772

		<ul style="list-style-type: none">o Fringe Benefit codes – 3851, 3852 (the full amount must be included), 3855, 3856, 3858, 3859, 3860, 3863, 3866 (the full amount must be included), 3867, 3870, 3875, 3878, 3879, 3881, 3883, 3885
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7.8 EMPLOYEES' TAX DEDUCTION, EMPLOYMENT TAX INCENTIVES AND REASON CODES

CODE	DESCRIPTION	EXPLANATION
4102	PAYE	PAYE (Pay-As-You-Earn) is the process of deducting or withholding tax from remuneration as it is earned by an employee .
4115	PAYE on retirement lump sum and severance benefits	Tax on retirement lump sum and severance benefits [tax on code 3901,3915, 3920, 3921 3922, 3923 and 3924 (PAYE)]
4116	Medical Scheme Fees Tax Credit	Medical Scheme Fees Tax Credit taken into account by employer for PAYE purposes.
4118	Employment Tax Incentive (ETI) Total	The sum of the ETI amounts calculated (theoretical amounts) for the employee during the year of assessment in accordance with section 7 of the ETI Act.
4120	Additional Medical Scheme Fees Tax Credit	Additional Medical Expenses Tax Credit if employee ≥ 65 allowed by Employer for PAYE Purposes. This code is only applicable from the 2017 year of assessment
4141	Employee and Employee UIF Contribution	UIF contribution (employer and employee contributions)
4142	Employer SDL Contribution	SDL contribution
4149	Total PAYE, SDL and UIF (Employer and Employee Contribution)	Total Tax (4102 + 4115), SDL (4141) and UIF (4142). This total exclude the value of 4116 (Medical Scheme Fees Tax Credit) and the value of 4120 (Additional Medical Expenses Tax Credit)
4150	Reason code for IT3(a)	Reason for non-deduction of Tax <ul style="list-style-type: none"> • 02 = Earn less than the tax threshold • 03 = Independent contractor or Directors fees for RSA resident NED • 04 = Non-taxable earnings, including – <ul style="list-style-type: none"> o nil directives and o income protection annuities (see notes under code 3602) • 05 = Exempt foreign employment income • 06 = Director's remuneration – income quantified in the following year of assessment • 07 = Labour Broker with valid IRP 30 (only valid from 1 March 2004) • 08 = No Tax to be withheld due to Medical Scheme Fees Tax Credit allowed and/or Additional Medical Expenses Tax Credit if employee ≥ 65 allowed • 09 = Par 11A(5) Fourth Schedule notification – No withholding possible

7.9 EMPLOYMENT TAX INCENTIVES CODES

CODE	DESCRIPTION	EXPLANATION
7002	ETI Monthly Remuneration Paid	This is the actual remuneration (as defined in the ETI Act) paid to the employee for the specified Transaction Month.
7003	Minimum Wage	Indicates the minimum wage which is the higher of: <ul style="list-style-type: none"> • The national minimum wage, or • The minimum wage according to the wage regulating measure Note: If the employer is exempt from the national minimum wage after successful application and there is no wage regulating measure, then the minimum wage must be reported as zero.
7004	Monthly Calculated ETI	Indicates the amount of the employment tax incentive available to the employer for the employee
7005	ETI qualifying 12-month cycle indicator	Indicates the 12-month ETI cycle for which the employee qualifies for ETI. If the employee does not qualify for ETI for the specified month, this value must be 0
7007	ETI Hours	The actual number of hours for which the employee was employed and paid remuneration in the specified Transaction Month
7008	Wage paid	The actual wage that is paid for the specified month
7009	ETI SEZ code	The code of the Special Economic Zone in which the employer operates through a fixed place of business and within which the employee mainly renders services to that employer, if applicable

8 APPENDIX A: COUNTRY CODES

COUNTRY NAME	COUNTRY CODE	PASSPORT COUNTRY CODE
AFGHANISTAN	AF	AFG
ÅLAND ISLANDS	AX	ALA
ALBANIA	AL	ALB
ALGERIA	DZ	DZA
AMERICAN SAMOA	AS	ASM
ANDORRA	AD	AND
ANGOLA	AO	AGO
ANGUILLA	AI	AIA
ANTARCTICA	AQ	ATA
ANTIGUA AND BARBUDA	AG	ATG
ANY COUNTRY NOT ON THIS LIST	ZN	ZNC
ARGENTINA	AR	ARG
ARMENIA	AM	ARM
ARUBA	AW	ABW
AUSTRALIA	AU	AUS
AUSTRIA	AT	AUT
AZERBAIJAN	AZ	AZE
BAHAMAS	BS	BHS
BAHRAIN	BH	BHR
BANGLADESH	BD	BGD
BARBADOS	BB	BRB
BELARUS	BY	BLR
BELGIUM	BE	BEL
BELIZE	BZ	BLZ
BENIN	BJ	BEN
BERMUDA	BM	BMU
BHUTAN	BT	BTN
BOLIVIA (PLURINATIONAL STATE OF)	BO	BOL
BONAIRE, SINT EUSTATIUS, AND SABA	BQ	BES
BOSNIA AND HERZEGOVINA	BA	BIH
BOTSWANA	BW	BWA
BOUVET ISLAND	BV	BVT
BRAZIL	BR	BRA
BRITISH INDIAN OCEAN TERRI.T.O.RY	IO	IOT

BRUNEI DARUSSALAM	BN	BRN
BULGARIA	BG	BGR
BURKINA FASO	BF	BFA
BURUNDI	BI	BDI
CAMBODIA	KH	KHM
CAMEROON	CM	CMR
CANADA	CA	CAN
CAPE VERDE	CV	CPV
CAYMAN ISLANDS	KY	CYM
CENTRAL AFRICAN REPUBLIC	CF	CAF
CHAD	TD	TCD
CHILE	CL	CHL
CHINA	CN	CHN
CHRISTMAS ISLAND	CX	CXR
COCOS (KEELING) ISLANDS	CC	CCK
COLOMBIA	CO	COL
COMOROS	KM	COM
CONGO	CG	COG
CONGO (THE DEMOCRATIC REPUBLIC OF THE)	CD	COD
COOK ISLANDS	CK	COK
COSTA RICA	CR	CRI
CÔTE D'IVOIRE	CI	CIV
CROATIA	HR	HRV
CUBA	CU	CUB
CURAÇAO	CW	CUW
CYPRUS	CY	CYP
CZECH REPUBLIC	CZ	CZE
DENMARK	DK	DNK
DJIBOUTI	DJ	DJI
DOMINICA	DM	DMA
DOMINICAN REPUBLIC	DO	DOM
ECUADOR	EC	ECU
EGYPT	EG	EGY
EL SALVADOR	SV	SLV
EQUATORIAL GUINEA	GQ	GNQ
ERITREA	ER	ERI

ESTONIA	EE	EST
ETHIOPIA	ET	ETH
FALKLAND ISLANDS (MALVINAS)	FK	FLK
FAROE ISLANDS	FO	FRO
FIJI	FJ	FJI
FINLAND	FI	FIN
FRANCE	FR	FRA
FRENCH GUIANA	GF	GUF
FRENCH POLYNESIA	PF	PYF
FRENCH SOUTHERN TERRITORIES	TF	ATF
GABON	GA	GAB
GAMBIA	GM	GMB
GEORGIA	GE	GEO
GERMANY	DE	DEU
GHANA	GH	GHA
GIBRALTAR	GI	GIB
GREECE	GR	GRC
GREENLAND	GL	GRL
GRENADA	GD	GRD
GUADELOUPE	GP	GLP
GUAM	GU	GUM
GUATEMALA	GT	GTM
GUERNSEY	GG	GGY
GUINEA	GN	GIN
GUINEA-BISSAU	GW	GNB
GUYANA	GY	GUY
HAITI	HT	HTI
HEARD ISLAND AND MCDONALD ISLANDS	HM	HMD
HOLY SEE (VATICAN CITY STATE)	VA	VAT
HONDURAS	HN	HND
HONG KONG (SPECIAL ADMINISTRATIVE REGION OF CHINA)	HK	HKG
HUNGARY	HU	HUN
ICELAND	IS	ISL
INDIA	IN	IND
INDONESIA	ID	IDN
IRAN (ISLAMIC REPUBLIC OF)	IR	IRN

IRAQ	IQ	IRQ
IRELAND	IE	IRL
ISLE OF MAN	IM	IMN
ISRAEL	IL	ISR
ITALY	IT	ITA
JAMAICA	JM	JAM
JAPAN	JP	JPN
JERSEY	JE	JEY
JORDAN	JO	JOR
KAZAKHSTAN	KZ	KAZ
KENYA	KE	KEN
KIRIBATI	KI	KIR
KOREA (DEMOCRATIC PEOPLE'S REPUBLIC OF)	KP	PRK
KOREA (REPUBLIC OF)	KR	KOR
KUWAIT	KW	KWT
KYRGYZSTAN	KG	KGZ
LAO PEOPLE'S DEMOCRATIC REPUBLIC	LA	LAO
LATVIA	LV	LVA
LEBANON	LB	LBN
LESOTHO	LS	LSO
LIBERIA	LR	LBR
LIBYA	LY	LBY
LIECHTENSTEIN	LI	LIE
LITHUANIA	LT	LTU
LUXEMBOURG	LU	LUX
MACAO (SPECIAL ADMINISTRATIVE REGION OF CHINA)	MO	MAC
MACEDONIA (THE FORMER YUGOSLAV REPUBLIC OF)	MK	MKD
MADAGASCAR	MG	MDG
MALAWI	MW	MWI
MALAYSIA	MY	MYS
MALDIVES	MV	MDV
MALI	ML	MLI
MALTA	MT	MLT
MARSHALL ISLANDS	MH	MHL
MARTINIQUE	MQ	MTQ
MAURITANIA	MR	MRT

MAURITIUS	MU	MUS
MAYOTTE	YT	MYT
MEXICO	MX	MEX
MICRONESIA (FEDERATED STATES OF)	FM	FSM
MOLDOVA (REPUBLIC OF)	MD	MDA
MONACO	MC	MCO
MONGOLIA	MN	MNG
MONTENEGRO	ME	MNE
MONTSERRAT	MS	MSR
MOROCCO	MA	MAR
MOZAMBIQUE	MZ	MOZ
MYANMAR	MM	MMR
NAMIBIA	NA	NAM
NAURU	NR	NRU
NEPAL	NP	NPL
NETHERLANDS	NL	NLD
NEW CALEDONIA	NC	NCL
NEW ZEALAND	NZ	NZL
NICARAGUA	NI	NIC
NIGER	NE	NER
NIGERIA	NG	NGA
NIUE	NU	NIU
NORFOLK ISLAND	NF	NFK
NORTHERN MARIANA ISLANDS	MP	MNP
NORWAY	NO	NOR
OMAN	OM	OMN
PAKISTAN	PK	PAK
PALAU	PW	PLW
PALESTINE (STATE OF)	PS	PSE
PANAMA	PA	PAN
PAPUA NEW GUINEA	PG	PNG
PARAGUAY	PY	PRY
PERU	PE	PER
PHILIPPINES	PH	PHL
PITCAIRN	PN	PCN
POLAND	PL	POL

PORTUGAL	PT	PRT
PUERTO RICO	PR	PRI
QATAR	QA	QAT
RÉUNION	RE	REU
ROMANIA	RO	ROU
RUSSIAN FEDERATION	RU	RUS
RWANDA	RW	RWA
SAINT BARTHÉLEMY	BL	BLM
SAINT HELENA, ASCENSION, AND TRISTAN DA CUNHA	SH	SHN
SAINT KITTS AND NEVIS	KN	KNA
SAINT LUCIA	LC	LCA
SAINT MARTIN (FRENCH PART)	MF	MAF
SAINT PIERRE AND MIQUELON	PM	SPM
SAINT VINCENT AND THE GRENADINES	VC	VCT
SAMOA	WS	WSM
SAN MARINO	SM	SMR
SAO TOME AND PRINCIPE	ST	STP
SAUDI ARABIA	SA	SAU
SENEGAL	SN	SEN
SERBIA	RS	SRB
SEYCHELLES	SC	SYC
SIERRA LEONE	SL	SLE
SINGAPORE	SG	SGP
SINT MAARTEN (DUTCH PART)	SX	SXM
SLOVAKIA	SK	SVK
SLOVENIA	SI	SVN
SOLOMON ISLANDS	SB	SLB
SOMALIA	SO	SOM
SOUTH AFRICA	ZA	ZAF
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	GS	SGS
SOUTH SUDAN	SS	SSD
SPAIN	ES	ESP
SRI LANKA	LK	LKA
SUDAN	SD	SDN
SURINAME	SR	SUR
SVALBARD AND JAN MAYEN	SJ	SJM

SWAZILAND	SZ	SWZ
SWEDEN	SE	SWE
SWITZERLAND	CH	CHE
SYRIAN ARAB REPUBLIC	SY	SYR
TAIWAN (PROVINCE OF CHINA)	TW	TWN
TAJIKISTAN	TJ	TJK
TANZANIA (UNITED REPUBLIC OF)	TZ	TZA
THAILAND	TH	THA
TIMOR-LESTE	TL	TLS
TOGO	TG	TGO
TOKELAU	TK	TKL
TONGA	TO	TON
TRINIDAD AND TOBAGO	TT	TTO
TUNISIA	TN	TUN
TURKEY	TR	TUR
TURKMENISTAN	TM	TKM
TURKS AND CAICOS ISLANDS	TC	TCA
TUVALU	TV	TUV
UGANDA	UG	UGA
UKRAINE	UA	UKR
UNITED ARAB EMIRATES	AE	ARE
UNITED KINGDOM	GB	
UNITED KINGDOM (CITIZEN) (GREAT BRITAIN)	GB	GBR
UNITED KINGDOM (DEPENDENT TERRITORIES CITIZEN)	GB	GBD
UNITED KINGDOM (NATIONAL OVERSEES)	GB	GBN
UNITED KINGDOM (OVERSEAS CITIZEN)	GB	GBO
UNITED KINGDOM (PROTECTED PERSON)	GB	GBP
UNITED KINGDOM (SUBJECT)	GB	GBS
UNITED STATES	US	USA
UNITED STATES MINOR OUTLYING ISLANDS	UM	UMI
URUGUAY	UY	URY
UZBEKISTAN	UZ	UZB
VANUATU	VU	VUT
VENEZUELA (BOLIVARIAN REPUBLIC OF)	VE	VEN
VIET NAM	VN	VNM
VIRGIN ISLANDS (BRITISH)	VG	VGB

VIRGIN ISLANDS (U.S.)	VI	VIR
WALLIS AND FUTUNA	WF	WLF
WESTERN SAHARA	EH	ESH
YEMEN	YE	YEM
ZAMBIA	ZM	ZMB
ZIMBABWE	ZW	ZWE

9 APPENDIX B: NUMBER VALIDATION

9.1 MODULUS 10 CHECK ON PAYMENT REFERENCE NUMBER

The last character is a check digit, calculated by applying the following algorithm:

DIGIT	FORMULA
Digit 1	Add to total
Digit 2	Multiply by 2 and add to total
Digit 3	Add to total
Digit 4	Multiply by 2 and add to total
Digit 5	Add to total
Digit 6	Multiply by 2 and add to total
Digit 7	Add to total
Digit 8	Multiply by 2 and add to total
Digit 9	Add to total
Digit 10	Multiply by 2 and add to total
Digit 11	Add 1 to total
Digit 12	Add 4 to total
Digit 13	Add to total
Digit 14	Multiply by 2 and add to total
Digit 15	Add to total
Digit 16	Multiply by 2 and add to total
Digit 17	Add to total
Digit 18	Multiply by 2 and add to total

The Check Digit should be equal to the last digit of the Total

9.2 MODULUS 10 CHECK ON INCOME TAX NUMBER

This validation is performed where the Income Tax number is completed or where the PAYE reference number starts with 0, 1, 2, 3 or 9.

The last character is a check digit, calculated by applying the following algorithm:

DIGIT	FORMULA
Digit 1	Multiply by 2 (Add result to total)* See below
Digit 2	Add to total
Digit 3	Multiply by 2 (Add result to total)* See below
Digit 4	Add to total
Digit 5	Multiply by 2 (Add result to total)* See below
Digit 6	Add to total
Digit 7	Multiply by 2 (Add result to total)* See below
Digit 8	Add to total
Digit 9	Multiply by 2 (Add result to total)* See below

* When the result of the line item calculation exceeds 9, add the individual digits together to obtain a single digit result (e.g., 18 = 1+ 8 = 9)

Digit 10: Check digit

Sum the result of each line item calculation to determine the Total

If the last digit of Total > 0 Then

The Check Digit should be equal to the result of $10 -$ (the last digit of the Total)

If the last digit of Total = 0 Then

The Check Digit should be equal to zero

Example 1:

Tax Reference Number = 0001339050

DIGIT	FORMULA	RESULT
Digit 1	0×2	0
Digit 2	0	+ 0
Digit 3	0×2	+ 0
Digit 4	1	+ 1
Digit 5	3×2	+ 6
Digit 6	3	+ 3
Digit 7	$9 \times 2 = 18$ (1 + 8 = 9)	+ 9
Digit 8	0	+ 0
Digit 9	$5 \times 2 = 10$ (1 + 0 = 1)	+ 1
Total		20

Last Digit of Total is not greater than zero 0 so the check digit equal 0 and the number is therefore valid.

Example 2:

Tax Reference Number = 0667056642

DIGIT	FORMULA	RESULT
Digit 1	0×2	0
Digit 2	6	+ 6
Digit 3	$6 \times 2 = 12$ (1 + 2 = 3)	+ 3
Digit 4	7	+ 7
Digit 5	0×2	+ 0
Digit 6	5	+ 5
Digit 7	$6 \times 2 = 12$ (1 + 2 = 3)	+ 3
Digit 8	6	+ 6
Digit 9	$4 \times 2 = 8$	+ 8
Total		38

Last Digit of Total is greater than zero 0 and therefore it must be subtracted from ten $10 - 8 = 2$, so the check digit equals 2 and the number is therefore valid.

9.3 MODULUS 10 CHECK ON PAYE/SDL/UIF REFERENCE NUMBER

For PAYE, SDL and UIF reference number the first digit must be replaced with a 4.

DIGIT	PAYE/SDL/UIF	FORMULA
Digit 1	Replace with 4	Multiply by 2 (Add result to total)* See below
Digit 2		Add to total
Digit 3		Multiply by 2 (Add result to total)* See below
Digit 4		Add to total
Digit 5		Multiply by 2 (Add result to total)* See below
Digit 6		Add to total
Digit 7		Multiply by 2 (Add result to total)* See below
Digit 8		Add to total
Digit 9		Multiply by 2 (Add result to total)* See below

Example:

PAYE/SDL/UIF reference Number = 7230767891/L230767891/U230767891

DIGIT	FORMULA	RESULT
Digit 1	Replace with 4: 4×2	+ 8
Digit 2	2	+ 2
Digit 3	3×2	+ 6
Digit 4	0	+ 0
Digit 5	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 6	6	+ 6
Digit 7	$7 \times 2 = 14$ ($1 + 4 = 5$)	+ 5
Digit 8	8	+ 8
Digit 9	$9 \times 2 = 18$ ($1 + 8 = 9$)	+ 9
Total		49

Last Digit of Total is greater than 0 and therefore it must be subtracted from ten ($10 - 9 = 1$) so the check digit equals 1 and the number is therefore valid.

9.4 MODULUS 13 CHECK ON ID NUMBER

Only valid ID numbers are allowed, and a modulus 13 check must be performed on all ID numbers.

Formula to calculate the check digit for a 13-digit identity number:

According to the provisions of the Identification Amendment Act, 2000 (Act No. 28 of 2000, which was promulgated on 13 October 2000) all forms of identity documents other than the green bar-coded identity document are invalid. In accordance with the legislation, the control figure which is the 13th digit of all identity numbers which is calculated as follows using ID Number 800101 5009 087 as an example:

- a. Add all the digits in the odd positions (excluding last digit).
 $8 + 0 + 0 + 5 + 0 + 0 = 13$[1]
- b. Move the even positions into a field and multiply the number by 2.
 $011098 \times 2 = 22196$
- c. Add the digits of the result in b).
 $2 + 2 + 1 + 9 + 6 = 20$[2]
- d. Add the answer in [2] to the answer in [1].
 $13 + 20 = 33$
- e. Subtract the second digit (i.e., 3) from 10. The number must tally with the last number in the ID Number. If the result is 2 digits, the last digit is used to compare against the last number in the ID Number. If the answer differs, the ID number is invalid.

10 APPENDIX C: SIC7 CODES

CODE	DESCRIPTION
01110	Growing of cereals (except rice), leguminous crops and oil seeds
01120	Growing of rice
01130	Growing of vegetables and melons, roots, and tubers
01140	Growing of sugar cane
01150	Growing of tobacco
01160	Growing of fibre crops
01190	Growing of other non-perennial crops
01210	Growing of grapes
01220	Growing of tropical and subtropical fruits
01230	Growing of citrus fruits
01240	Growing of pome fruits and stone fruits
01250	Growing of other tree and bush fruits and nuts
01260	Growing of oleaginous fruits
01270	Growing of beverage crops
01280	Growing of spices, aromatic, drug, and pharmaceutical crops
01290	Growing of other perennial crops
01300	Plant propagation
01410	Raising of cattle and buffaloes
01420	Raising of horses and other equines
01430	Raising of camels and camelids
01440	Raising of sheep and goats

01450	Raising of swine/pigs
01460	Raising of poultry
01490	Raising of other animals
01500	Mixed farming
01610	Support activities for crop production
01620	Support activities for animal production
01630	Post-harvest crop activities
01640	Seed processing for propagation
01700	Hunting, trapping and related service activities
02100	Silviculture and other forestry activities
02200	Logging
02300	Gathering of non-wood forest products
02400	Support services to forestry
03110	Marine fishing
03120	Freshwater fishing
03210	Marine aquaculture
03220	Freshwater aquaculture
05100	Mining of hard coal
05200	Mining of lignite
06100	Extraction of crude petroleum
06200	Extraction of natural gas
07100	Mining of iron ores
07210	Mining of uranium and thorium ores

07291	Mining of gold
07292	Mining of chrome
07293	Mining of copper
07294	Mining of manganese
07295	Mining of platinum group metals
07299	Other mining of non-ferrous metal ores n.e.c.
08101	Quarrying of dimension stone
08102	Quarrying of limestone and lime works
08109	Other quarrying of stone, sand, and clay
08911	Mining of phosphates
08919	Other mining of chemical and fertilizer minerals
08920	Extraction of peat
08930	Extraction of salt
08991	Mining of diamonds
08992	Mining of precious and semi-precious stones, except diamonds
08999	Other mining and quarrying n.e.c.
09100	Support activities for petroleum and natural gas extraction
09901	Service activities incidental to mining of minerals on a fee or contract basis
09909	Other support activities for other mining and quarrying n.e.c.
10101	Slaughtering, dressing, and packing of livestock, including poultry and small game for meat
10102	Manufacture of prepared and preserved meat, including sausage; by-products (hides, bones, etc.)
10103	Production of lard and other edible fats
10109	Other processing and preserving of meat

10200	Processing and preserving of fish, crustaceans, and molluscs
10300	Processing and preserving of fruit and vegetables
10401	Manufacture of crude oil and oilseed cake and meal
10402	Manufacture of compound cooking fats, margarine, and edible oils
10501	Processing of fresh milk
10502	Manufacture of butter and cheese
10503	Manufacture of ice cream and other edible ice (whether containing cream or chocolate or not)
10504	Manufacture of milk powder, condensed milk, and other edible milk products, e.g., ghee, casein, or lactose
10611	Manufacture of flour and grain mill products, including rice and vegetable milling; grain mill residues
10612	Manufacture of breakfast foods
10620	Manufacture of starches and starch products
10710	Manufacture of bakery products
10720	Manufacture of sugar
10730	Manufacture of cocoa, chocolate, and sugar confectionery
10740	Manufacture of macaroni, noodles, couscous, and similar farinaceous products
10750	Manufacture of prepared meals and dishes
10791	Manufacture of coffee, coffee substitutes and tea
10792	Manufacture of nut foods
10799	Manufacture of spices, condiments, vinegar, yeast, egg products, soups, and other food
10800	Manufacture of prepared animal feeds
11010	Distilling, rectifying, and blending of spirits
11020	Manufacture of wines
11031	Manufacture of malt liquors such as beer, ale, porter, and stout

11032	Manufacture of sorghum beer
11033	Manufacture of malt
11040	Manufacture of soft drinks; production of mineral waters and other bottled waters
12000	Manufacture of tobacco products
13111	Preparatory activities in respect of animal fibres, including washing, combing and
13112	Preparatory activities in respect of vegetable fibres
13119	Other preparation and spinning of textile fibres
13120	Weaving of textiles
13130	Finishing of textiles
13910	Manufacture of knitted and crocheted fabrics
13921	Manufacture of blankets, made-up furnishing articles and stuffed articles
13922	Manufacture of tents, tarpaulins, sails and other canvas goods and car seat covers
13930	Manufacture of carpets and rugs
13940	Manufacture of cordage, rope, twine, and netting
13990	Manufacture of other textiles n.e.c.
14100	Manufacturing of wearing apparel, except fur apparel
14200	Manufacture of articles of fur
14300	Manufacture of knitted and crocheted apparel
15110	Tanning and dressing of leather; dressing and dyeing of fur
15120	Manufacture of luggage, handbags and the like, saddlery and harness
15200	Manufacture of footwear
16100	Sawmilling and planing of wood
16210	Manufacture of veneer sheets and wood-based panels

16220	Manufacture of builders' carpentry and joinery
16230	Manufacture of wooden containers
16291	Manufacture of other products of wood
16292	Manufacturing of other articles of cork, straw and plaiting materials, including
17010	Manufacture of pulp, paper, and paperboard
17021	Manufacture of corrugated paper and paperboard
17022	Manufacture of containers of paper and paperboard
17090	Manufacture of other articles of paper and paperboard
18110	Printing
18120	Service activities related to printing
18200	Reproduction of recorded media
19100	Manufacture of coke oven products
19200	Manufacture of refined petroleum products
20110	Manufacture of basic chemicals
20120	Manufacture of fertilizers and nitrogen compounds
20130	Manufacture of plastics and synthetic rubber in primary forms
20210	Manufacture of pesticides and other agrochemical products
20220	Manufacture of paints, varnishes and similar coatings, printing ink and mastics
20230	Manufacture of soap and detergents, cleaning and polishing preparations, perfumes and toilet preparations
20291	Manufacture of explosives and pyrotechnic products
20292	Manufacture of adhesives, glues, sizes, and cements
20299	Manufacture of other chemical products n.e.c.
20300	Manufacture of man-made fibres

21000	Manufacture of pharmaceuticals, medicinal chemical, and botanical products
22110	Manufacture of rubber tyres and tubes; retreading and rebuilding of rubber tyres
22190	Manufacture of other rubber products
22200	Manufacture of plastic products
23100	Manufacture of glass and glass products
23910	Manufacture of refractory products
23920	Manufacture of clay building materials
23930	Manufacture of other porcelain and ceramic products
23940	Manufacture of cement, lime, and plaster
23950	Manufacture of articles of concrete, cement, and plaster
23960	Cutting, shaping, and finishing of stone
23990	Manufacture of other non-metallic mineral products n.e.c.
24101	Basic iron and steel industries; except steel pipe and tube mills
24102	Steel pipe and tube mills
24201	Refining of precious metals, e.g., gold, silver, and platinum
24202	Manufacture of primary non-ferrous metal products, excluding precious metals
24310	Casting of iron and steel
24320	Casting of non-ferrous metals
25111	Manufacture of metal structures or parts thereof
25119	Manufacture of other structural metal products, e.g., metal doors, windows, and gates
25120	Manufacture of tanks, reservoirs, and containers of metal
25130	Manufacture of steam generators, except central heating hot water boilers
25200	Manufacture of weapons and ammunition

25910	Forging, pressing, stamping, and roll-forming of metal; powder metallurgy
25921	Treating and coating of metals
25922	General mechanical engineering on a fee or contract basis
25930	Manufacture of cutlery, hand tools and general hardware
25991	Manufacture of metal containers, e.g., cans and tins
25992	Manufacture of cables and wire products
25993	Manufacture of springs (all types)
25994	Manufacture of metal fasteners
25999	Other Manufacture of other fabricated metal products n.e.c.
26100	Manufacture of electronic components and boards
26200	Manufacture of computers and peripheral equipment
26300	Manufacture of communication equipment
26400	Manufacture of consumer electronics
26510	Manufacture of measuring, testing, navigating and control equipment
26520	Manufacture of watches and clocks
26600	Manufacture of irradiation, electromedical and electrotherapeutic equipment
26700	Manufacture of optical instruments and photographic equipment
26800	Manufacture of magnetic and optical media
27100	Manufacture of electric motors, generators, transformers, and electricity distribution and control apparatus
27200	Manufacture of batteries and accumulators
27310	Manufacture of fibre optic cables
27320	Manufacture of other electronic and electric wires and cables
27330	Manufacture of wiring devices

27400	Manufacture of electric lighting equipment
27500	Manufacture of domestic appliances
27900	Manufacture of other electrical equipment
28110	Manufacture of engines and turbines, except aircraft, vehicle, and cycle engines
28120	Manufacture of fluid power equipment
28130	Manufacture of other pumps, compressors, taps and valves
28140	Manufacture of bearings, gears, gearing and driving elements
28150	Manufacture of ovens, furnaces, and furnace burners
28160	Manufacture of lifting and handling equipment
28170	Manufacture of office machinery and equipment (except computers and peripheral equipment)
28180	Manufacture of power-driven hand tools
28190	Manufacture of other general-purpose machinery
28210	Manufacture of agricultural and forestry machinery
28220	Manufacture of metal-forming machinery and machine tools
28230	Manufacture of machinery for metallurgy
28240	Manufacture of machinery for mining, quarrying and construction
28250	Manufacture of machinery for food, beverage, and tobacco processing
28260	Manufacture of machinery for textile, apparel, and leather production
28290	Manufacture of other special-purpose machinery
29100	Manufacture of motor vehicles
29200	Manufacture of bodies (coachwork) for motor vehicles; manufacture of trailers and semi-trailers
29300	Manufacture of parts and accessories for motor vehicles
30110	Building of ships and floating structures

30120	Building of pleasure and sporting boats
30200	Manufacture of railway locomotives and rolling stock
30300	Manufacture of air and spacecraft and related machinery
30400	Manufacture of military fighting vehicles
30910	Manufacture of motorcycles
30920	Manufacture of bicycles and invalid carriages
30990	Manufacture of other transport equipment n.e.c.
31000	Manufacture of furniture
32111	Manufacture of jewellery and related articles composed of precious metals, precious and semi-precious stone and pearls
32119	Other precious and semi-precious stone cutting and polishing
32120	Manufacture of imitation jewellery and related articles
32200	Manufacture of musical instruments
32300	Manufacture of sports goods
32400	Manufacture of games and toys
32500	Manufacture of medical and dental instruments and supplies
32901	Manufacture of coffins
32909	Other manufacture n.e.c. (except coffins)
33110	Repair of fabricated metal products
33120	Repair of machinery
33130	Repair of electronic and optical equipment
33140	Repair of electrical equipment
33150	Repair of transport equipment, except motor vehicles
33190	Repair of other equipment

33200	Installation of industrial machinery and equipment
35101	Generation of electricity
35102	Distribution of purchased electric energy only
35103	Generation and/or distribution for own use
35200	Manufacture of gas; distribution of gaseous fuels through mains
35300	Steam and air conditioning supply
36000	Water collection, treatment, and supply
37000	Sewerage
38110	Collection of non-hazardous waste
38120	Collection of hazardous waste
38210	Treatment and disposal of non-hazardous waste
38220	Treatment and disposal of hazardous waste
38300	Materials recovery
39000	Remediation activities and other waste management services
41000	Construction of buildings
42100	Construction of roads and railways
42200	Construction of utility projects
42900	Construction of other civil engineering projects
43110	Demolition
43120	Site preparation
43210	Electrical installation
43220	Plumbing, heat, and air-conditioning installation
43290	Other construction installation

43301	Painting and decorating
43302	Shop fitting
43309	Other building and completion and finishing
43901	Rental of construction machinery and equipment (with operator)
43909	Other specialized construction activities n.e.c.
45101	Wholesale of motor vehicles
45102	Retail of new motor vehicles
45103	Retail sale of used motor vehicles
45200	Maintenance and repair of motor vehicles
45300	Sale of motor vehicle parts and accessories
45400	Sale, maintenance and repair of motorcycles and related parts and accessories
45500	Retail of automotive fuel in specialized stores
46100	Wholesale on a fee or contract basis
46200	Wholesale of agricultural raw materials and live animals
46301	Wholesale trade in foodstuffs
46302	Wholesale trade in beverages
46303	Wholesale in tobacco products
46410	Wholesale of textiles, clothing, and footwear
46491	Wholesale trade in household furniture, requisites, and appliances
46492	Wholesale trade in books and stationery
46493	Wholesale trade in pharmaceuticals, toiletries, and medical equipment
46499	Other wholesale trade in other household goods n.e.c.
46510	Wholesale of computers, computer peripheral equipment and software

46520	Wholesale of electronic and telecommunications equipment and parts
46530	Wholesale of agricultural machinery, equipment, and supplies
46590	Wholesale of other machinery and equipment
46610	Wholesale of solid, liquid, and gaseous fuels and related products
46621	Wholesale of gold
46629	Other wholesale of metals and metal ores
46630	Wholesale of construction materials, hardware, plumbing and heating equipment and supplies
46691	Sale of used parts and accessories, including scrapyards
46692	Wholesale trade in diamonds, pearls, and other precious and semi-precious stones
46699	Other wholesale of waste and scrap and other products n.e.c.
46900	Non-specialised wholesale trade
47110	Retail sale in non-specialized stores with food, beverages or tobacco predominating
47190	Other retail sale in non-specialized stores
47211	Retail trade in fresh fruit and vegetables
47212	Retail in meat and meat products
47213	Retail trade in bakery products
47219	Other retail sale in specialised stores
47220	Retail sale of beverages in specialised stores
47230	Retail sale of tobacco products in specialised stores
47310	Retail sale of computers, peripheral units, software, and telecommunications
47320	Retail sale of audio and video equipment in specialised stores
47410	Retail sale of textiles in specialized stores
47420	Retail sale of hardware, paints, and glass in specialized stores

47430	Retail sale of carpets, rugs, wall, and floor coverings in specialized stores
47490	Retail sale of electrical household appliances, furniture, lighting equipment and other household articles in specialised stores
47510	Retail sale of books, newspapers, and stationery in specialized stores
47520	Retail sale of music and video recordings in specialized stores
47530	Retail sale of sporting equipment in specialized stores
47540	Retail sale of games and toys in specialized stores
47610	Retail sale of clothing, footwear, and leather articles in specialized stores
47620	Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles in specialized stores
47631	Specialized retail sale of jewellery
47632	Specialized retail sale of watches and clocks
47639	Other retail sale of new goods in specialized stores n.e.c.
47640	Retail sale of second-hand goods
47710	Retail sale via stalls and markets of food, beverages, and tobacco products
47720	Retail sale via stalls and markets of textiles, clothing, and footwear
47790	Retail sale via stalls and markets of other goods
47810	Retail sale via mail order houses or via internet
47890	Other retail sale not in stores, stalls, or markets
49110	Passenger rail transport, interurban
49120	Freight rail transport
49210	Urban and suburban passenger transport
49221	Minibus Taxi transport
49222	Other Taxi transport (except minibus taxis)
49223	Bus transport

49229	Other passenger land transport n.e.c.
49230	Freight transport by road
49300	Transport via pipeline
50110	Sea and coastal passenger water transport
50120	Sea and coastal freight water transport
50210	Inland passenger water transport
50220	Inland freight water transport
51100	Passenger air transport
51200	Freight air transport
52100	Warehousing and storage
52211	Operation of parking garages and parking lots
52212	Operation of roads and toll roads
52219	Other service activities incidental to land transportation
52220	Service activities incidental to water transportation
52230	Service activities incidental to air transportation
52240	Cargo handling
52290	Other transportation support activities
53100	Postal activities
53200	Courier activities
55101	Short term accommodation activities of hotels and motels
55102	Short term accommodation activities of guesthouses, bed, and breakfast
55103	Short term accommodation activities of pensions, youth hostels and mountain refuges
55109	Short term accommodation activities of visitor flats and bungalows, time-share units and holiday homes and other accommodation

55200	Camping grounds, recreational vehicle parks and trailer parks
55900	Other accommodation
56101	Food service activities of take away counters
56109	Other restaurant and mobile food service activities
56210	Event catering
56290	Other food service activities
56300	Beverage serving activities
58110	Book publishing
58120	Publishing of directories and mailing lists
58130	Publishing of newspapers, journals, and periodicals
58190	Other publishing activities
58200	Software publishing
59110	Motion picture, video, and television programme production activities
59120	Motion picture, video, and television programme post-production activities
59130	Motion picture, video, and television programme distribution activities
59140	Motion picture projection activities
59200	Sound recording and music publishing activities
60100	Radio broadcasting
60200	Television programming and broadcasting activities
61100	Wired telecommunications activities
61200	Wireless telecommunications activities
61300	Satellite telecommunications activities
61900	Other telecommunications activities

62010	Computer programming activities
62020	Computer consultancy and computer facilities management activities
62090	Other information technology and computer service activities
63110	Data processing, hosting, and related activities
63120	Web portals
63910	News agency activities
63990	Other information service activities n.e.c.
64110	Central banking
64190	Other monetary intermediation
64200	Activities of holding companies
64300	Trusts, funds, and similar financial entities
64910	Financial leasing
64920	Other credit granting
64990	Other financial service activities, except insurance and pension funding activities n.e.c.
65110	Life insurance
65121	Health insurance
65122	Travel insurance
65123	Transport insurance
65129	Other non-life insurance
65200	Reinsurance
65300	Pension funding
66110	Administration of financial markets
66120	Security and commodity contracts brokerage

66190	Other activities auxiliary to financial service activities
66210	Risk and damage evaluation
66220	Activities of insurance agents and brokers
66290	Other activities auxiliary to insurance and pension funding
66300	Fund management activities
68100	Real estate activities with own or leased property
68200	Real estate activities on a fee or contract basis
69100	Legal activities
69201	Accounting and bookkeeping activities
69202	Auditing activities
69209	Other accounting, bookkeeping, and auditing activities, tax consultancy
70100	Activities of head offices
70200	Management consultancy activities
71101	Consulting engineering activities
71102	Architectural activities
71103	Activities of quantity surveyors
71104	Activities of land surveyors
71105	Geological and prospecting activities on a fee or contract basis
71106	Activities of non-registered architects, e.g., tracers and draughtsmen
71109	Other architectural and engineering activities and related technical consultancy
71200	Technical testing and analysis
72100	Research and experimental development on natural sciences and engineering
72200	Research and experimental development on social sciences and humanities

73100	Advertising
73200	Market research and public opinion polling
74100	Specialized design activities
74200	Photographic activities
74900	Other professional, scientific, and technical activities n.e.c.
75000	Veterinary activities
77100	Renting and leasing of motor vehicles (without driver)
77210	Renting and leasing of recreational and sports goods
77220	Renting of video tapes and disks
77290	Renting and leasing of other personal and household goods
77301	Renting of land transport equipment
77302	Renting of water transport equipment
77303	Renting of air transport equipment
77304	Renting of agricultural machinery and equipment
77305	Renting of construction and civil engineering machinery and equipment
77306	Renting of office machinery and equipment
77309	Renting and leasing of other machinery, equipment, and tangible goods n.e.c.
77400	Leasing of intellectual property and similar products, except copyrighted works
78100	Activities of employment placement agencies
78200	Temporary employment agency activities
78300	Other human resources provision
79110	Travel agency activities
79120	Tour operator activities

79900	Other reservation service and related activities
80100	Private security activities
80200	Security systems service activities
80300	Investigation activities
81100	Combined facilities support activities
81210	General cleaning of buildings
81290	Other building and industrial cleaning activities
81300	Landscape care and maintenance service activities
82110	Combined office administrative service activities
82190	Photocopying, document preparation and other specialized office support activities
82200	Activities of call centres
82300	Organization of conventions and trade shows
82910	Activities of collection agencies and credit bureaus
82920	Packaging activities
82990	Other business support service activities n.e.c.
84111	General public administration at National Government level
84112	General public administration at Provincial Government level
84113	General public administration at Local Government level
84121	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at National Government level
84122	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Provincial Government level
84123	Regulation of the activities of providing health care, education, cultural services and other social services, excluding social security at Local Government level
84131	Regulation of and contribution to more efficient operation of businesses at National Government level
84132	Regulation of and contribution to more efficient operation of businesses at Provincial Government level

84133	Regulation of and contribution to more efficient operation of businesses at Local Government level
84140	Extra budgetary account n.e.c.
84210	Foreign affairs
84220	Defence activities
84231	Public order and safety activities at National Government level
84232	Public order and safety activities at Provincial Government level
84233	Public order and safety activities at Local Government level
84300	Compulsory social security activities
85101	Pre-primary education and activities of after-school centres
85102	Primary education
85210	General secondary education
85220	Technical and vocational secondary education
85300	Higher education
85410	Sports and recreation education
85420	Cultural education
85490	Other education n.e.c.
85500	Educational support activities
86100	Hospital activities
86201	Medical practitioner- and specialist activities
86202	Dentist and specialist dentist activities
86209	Other medical and dental practice activities
86900	Other human health activities
87100	Residential nursing care facilities

87200	Residential care activities for mental retardation, mental health, and substance abuse
87300	Residential care activities for the elderly and disabled
87900	Other residential care activities
88100	Social work activities without accommodation for the elderly and disabled
88900	Other social work activities without accommodation
90000	Creative, arts and entertainment activities
91010	Library and archives activities
91020	Museums activities and operation of historical sites and buildings
91030	Botanical and zoological gardens and nature reserves activities
92000	Gambling and betting activities
93110	Operation of sports facilities
93120	Activities of sports clubs
93190	Other sports activities
93210	Activities of amusement parks and theme parks
93290	Other amusement and recreation activities n.e.c.
94110	Activities of business and employers' membership organizations
94120	Activities of professional membership organizations
94200	Activities of trade unions
94910	Activities of religious organizations
94920	Activities of political organizations
94990	Activities of other membership organizations n.e.c.
95110	Repair of computers and peripheral equipment
95120	Repair of communication equipment

95210	Repair of consumer electronics
95220	Repair of household appliances and home and garden equipment
95230	Repair of footwear and leather goods
95240	Repair of furniture and home furnishings
95290	Repair of other personal and household goods
96010	Washing and (dry-) cleaning of textile- and fur products
96021	Hairdressing
96022	Beauty treatment
96030	Funeral and related activities
96090	Other personal service activities n.e.c.
97000	Activities of households as employers of domestic personnel
98100	Undifferentiated goods-producing activities of private households for own use
98200	Undifferentiated service-producing activities of private households for own use
99011	Activities of extraterritorial organizations and bodies
99012	Representatives of foreign countries
99013	Not economically active people, beggars, people living from handouts and charity, etc.
99014	Unemployed people, people seeking work, etc.

11 APPENDIX D: SIC7 CODES THAT DO NOT QUALIFY FOR ETI

- 84111 (General public administration at National Government level)
- 84112 (General public administration at Provincial Government level)
- 84113 (Regulation of the activities of providing health care, education, cultural services, and other social services, excluding social security at National Government level)
- 84121 (Regulation of the activities of providing health care, education, cultural services, and other social services, excluding social security at National Government level)
- 84122 (Regulation of the activities of providing health care, education, cultural services, and other social services, excluding social security at Provincial Government level)
- 84123 (Regulation of the activities of providing health care, education, cultural services, and other social services, excluding social security at Local Government level)
- 84131 (Regulation of and contribution to more efficient operation of businesses at National Government level)
- 84132 (Regulation of and contribution to more efficient operation of businesses at Provincial Government level)
- 84133 (Regulation of and contribution to more efficient operation of businesses at Local Government level)
- 84140 (Extra budgetary account n.e.c.)
- 84210 (Foreign affairs)
- 84220 (Defence activities)
- 84231 (Public order and safety activities at National Government level)
- 84232 (Public order and safety activities at Provincial Government level)
- 84233 (Public order and safety activities at Local Government level)
- 84300 (Compulsory social security activities)

12 APPENDIX E: SPECIAL ECONOMIC ZONES FOR ETI PURPOSES

For employees who are employed by an employer in a fixed place of business within the special economic zones listed below, the age limit to determine if the employee qualifies for ETI do not apply

CODE	DESCRIPTION
COE	COEGA SEZ
DTP	DUBE TRADE PORT SEZ
EAL	EAST LONDON SEZ
MAP	MALUTI-A-PHOFUNG SEZ
SLB	SALDANHA BAY SEZ
RIB	RICHARDS BAY SEZ