

PAYMENTS PRE-POPULATED INCORRECTLY ON THE EMP501

SARS has noted that the pre-population of the payment values on the EMP501 affects the *Due by you / Due to you* field on the EMP501 and the amount payable reflected on the EMP501 may be incorrect. However, after submission the employer can request a statement of account or use the PAYE Dashboard. According to SARS, the payments pre-populated on the EMP501 are 'purely information for the employer' and have no influence on the submission or processing of the reconciliation nor will they affect the employer's account in any way. SARS further urges employers to submit the EMP501 reconciliations and ensure that the liability values and certificate information is correct and disregard the prepopulated payment information.

SAICA does not agree with the statement that the payments pre-populated are purely information for the employer. A self-assessment is the **determination of tax payable** by the taxpayer and submitting a return incorporates the determination of the tax. Therefore, if the SARS design/functionality of the form is resulting in an incorrect determination of the tax payable, we believe that this is something that needs to be investigated and resolved given that it has an impact on a legal obligation. We have engaged SARS in this regard and await feedback.

Members are reminded of the SARS webinar on Employer Interim Reconciliation Declarations Filing Season taking place on 20 October 2022 (see details below). Members are advised to attend the webinar as the above matter may be discussed.

[SARS Invitation a webinar on Employer Interim Reconciliation Declarations Filing Season](#)

Date: Thursday, 20 October

Time: 17:00 - 19:00

Platform: [YouTube](#)

20 October 2022