

2025 / 2026

Deadline for Employers 31 MAY 2026

**Completing and Submitting your Employer Reconciliation
Declaration *BEFORE* 31 May 2026 to SARS...**

Tax Certificates

Electronic tax certificates basics

SARS allow Employers the benefit of being able to print their own certificates. The electronic **tax certificate must be printed according to SARS standards.** The Employer must supply the information in the required format and it should be noted that no pre-printed certificates will be available for the above. Both the electronic tax certificates and the manual tax certificates are accepted. Employers should also note that SARS will not accept paper copies of the printed certificates for the purpose of reconciliation. The Employer may not print the SARS logo on the self generated electronic tax certificates.

Blue

Apple

Payroll

users will greatly benefit from the e-filing and electronic tax certificates printing abilities that are offered.

TAX Certificate Issues Discussed...

Employers should note the following regarding the tax certificate issued to **Employees**

:

In the case where an Employee's remuneration consists of both local and foreign income for the specific period of a Tax Year, the **Employer** must issue separate tax certificates to the **E**

mployee

. It is important that the correct codes are used for specific income and deductions as any certificate that doesn't have the mandatory information and does not contain the codes in the specified order

will not be accepted by SARS

. If you are still making use of manual certificates, then you can obtain them from

SARS for completion according to instructions. The manual **IRP5** form will be supplied in a book format.

Employer Must Issue Tax Certificates...

Employers must note that it is compulsory to issue Tax Certificates to Employees that must pay tax. According to regulations the Employee must receive an IRP5 form. The Tax Certificates must be given to the Employee **within 60 days after**

the current Tax Year End and within two (2) weeks (that is 14 days) of which the date that an Employee left the Employer or within one (1) week (that is 7 days) from the date that an Employer is no longer an Employer. Extension of the dates can be given by the Commissioner.

Severe penalties await Employers that don't comply...

PAYE calculation guidelines for DIRECTORS...

SARS provides comprehensive PAYE calculation guidelines. We have focused on PAYE calculation guidelines for your benefit;

One of the areas where payroll administrators often get confused is that of PAYE Calculation for the Director of a Company using the year-to-date method. The PAYE remuneration for the year-to-date should be compared to the PAYE actual compensation paid to the company's director monthly. Which ever one is higher should then be paid over to the Commissioner. The IRP5 must be submitted to SARS for the specific period and the IRP5 is used for the annual PAYE reconciliation. Make use of Blue Apple's Online Payroll System to streamline processes.

Payroll Taxes Simplified by Online System

The latest trend in payroll Tax Management is that of converting to a complete online (web based) solution that ensures that no backup are needed (we can only speak for Blue Apple Payroll's online Solution) and no month end payrolls need to be run. This is probably the biggest advantage over normal payroll software. By doing everything online the way

is paved for easier management of payroll taxes ensuring accuracy

, lower cost and of course a few trees saved in the process.

Blue

Apple

's Payroll System

is always available

and

no down time

ensures improved efficiency

. Unlike payroll software with complicated license agreements, online management of payroll taxes is simplified by a central updating location and no additional licensing fees.

Should we give HR Directors Status?

Studies have revealed that only 8% of Companies have HR Directors and more than 60% of Companies see HR NOT as important enough to be involved an directors' level. This comes in a time when human investment is seen as priority. One of the biggest issues faced by Companies is that of recruiting the right people and having them Stay. This to Blue Apple Payroll

seems contradictory since HR and Payroll should thus also operate at director's level if their division's function is that important to a Company. Maybe it is time that Employers shift their focus a bit to ensure that they have systems in place to identify potential leaders. An advanced payroll system which allows for a

Performance Management

Module and

Leave Application

Schedule as well as a Personnel History Module will address this issue adequately.