



Deloitte School of Tax & Legal Fundamentals of Employee's Tax

We have the pleasure of inviting you to attend our "Fundamentals of Employee's Tax" workshop.

In this workshop we will go through the entire payroll tax lifecycle at a basic level, including:

- The registration process on e-filing for employers
- Retirement reforms
- The monthly Pay as You Earn (PAYE) calculation
- Employment tax incentive
- PAYE reconciliations
- Administrative requirements
- Recent amendments relevant to PAYE

This workshop is for delegates with a basic to intermediate knowledge of Payroll taxes. The workshop is very interactive and includes various practical examples and allows time for group discussion during each section.

(Note that we will only focus on Pay as You Earn (PAYE) and not on the Skills Development Levy (SDL) and the Unemployment Insurance Fund (UIF). We will not go into detail on employee share schemes, lump sum payments, directors, commission earners, contract and seasonal workers.)

The agenda for the workshop is as follows:

Topic

Content

Timing

Registration	<i>Please note that the Cape Town will run from 9:30am to 14:30pm</i>	08:00 a.m. – 08:30 a.m.
Registration	When and how you need to register for Pay-As-You-Earn (PAYE) as an employer and as a branch as well as forms and submissions when employees join and leave your employment and changes in your details. We will also discuss the requirement to have employees' tax numbers, where to disclose & how to go about registering on behalf of employees	08:30 a.m. – 08:45 a.m.
The calculation of PAYE on a monthly basis	In this section we will explore the calculation to perform on a monthly basis for each employee to arrive at an amount of PAYE to withhold. We will include allowances, fringe benefits and medical aid credits among the other items relevant to employers in this discussion. Where relevant we will also give a high level overview of recent amendments (TLA & TALAB 2019)	08:45 a.m. – 10:15 a.m.
Tea – 30 Minutes		
The calculation of PAYE on a monthly basis	Session continues	10:45 a.m. – 11:30 a.m.
Monthly declarations to SARS and the Employment Incentive (ETI) refund process	We will discuss how the above monthly calculation is reported to SARS in the form of the EMP201, how to make adjustment when completing this return and how the offset mechanism of the ETI interacts with this process.	11:30 a.m. – 12:15 p.m.
Reconciliations	We will look at the reconciliation process for employers including the bi-annual reconciliation of monthly submissions via the Employer Reconciliation Declaration (EMP501) and Certificate Cancellation Declarations (EMP601) and Reconciliation Declaration Adjustments (EMP701) in respect of the EMP201s submitted, the payments made and the IRP5/IT3(a)s.	12:15 p.m. – 12:45 p.m.
Directives	We will briefly discuss when and how to apply for directives	12:45 p.m. – 13:00 p.m.
Tax Administration and PAYE	We will discuss the record keeping requirements around payroll as well as the process to follow for disputes, penalties and voluntary disclosures related to PAYE. In addition we will look at third party appointments under the TAA that apply to the payroll and that oblige the employer to withhold certain amounts.	13:00 p.m. – 13:15 p.m.
Wrap-up and questions - 15 Minutes		

Facilitator(s):

Karen Van Wyk is a chartered accountant. She has a passion for taxation and has lectured at a post-graduate level at the University of Johannesburg and the University of the Witwatersrand. She has also been involved in various initiatives of the South African Institute of Chartered Accountants (SAICA), lecturing on the Thuthuka programme and marking

and umpiring the Initial Test of Competence (formerly known as the Qualifying Examination Part 1 for trainee accountants). Karen is also a regular presenter of advanced taxation CPD sessions and webinars.

Dates and Venues:

Durban	13 February 2020
Johannesburg	21 February 2020
Cape Town	25 February 2020

Cost:

R2 070 (inclusive of VAT)/R1 800 (exclusive of VAT)

Payment is due after the seminar date.

Company Discount: 10% for 2 or more participants from the same company and region. The discount applies from participant 2 onwards.

Alumni Discount: 10% for Deloitte alumni. This applies if you are a former employee of Deloitte and have registered as Deloitte alumni. ([Click here](#) to register as an alumnus)

You will only qualify for one of the 10% discounts

Cancellation Policy:

Our standard cancellation policy is to invoice 50% of the cost of the workshop for attendance not cancelled at least 2 business days prior to the planned session date. This is to recover the overhead costs incurred relating to your planned attendance and the cost of the course material.

Time:

Johannesburg & Durban

8:30 a.m. – 13:30 p.m. (Registration from 8:00)

Cape Town

9:30 a.m. – 14:30 p.m. (Registration from 9:00)

The course will contribute to **4.5 hours CPD/CPE**

RSVP:

Please complete the attached excel booking document and return it in excel format to dsot@deloitte.co.za

Course Material:

In the interests of the environment, and to move with technology, this will be a paperless course. We will email you the course material within 2 business days of the planned session date. You will then have the option to bring the course material on your laptop/tablet, or should you prefer, to print the material. We will have plug points in the venues for laptops/tablets.

Contact us:

Should you have any administrative questions regarding this workshop, please contact us at dsot@deloitte.co.za

[Deloitte School of Tax & Legal Website](#)

Sincerely,

The Deloitte School of Tax & Legal Team



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