



Deloitte School of Tax Payroll and Related Taxes

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:

Please note – Port Elizabeth will start at 9am and end at 1:30pm

Topic	Content	Timing
Registration		8:00a.m. – 8:30a.m.
The registration process	We will discuss under which circumstances you must register for PAYE including a discussion of the employer and employee definitions in the Act. We will also cover how you 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 employer details. We will also discuss the requirement to have employees' tax numbers, where to disclose & how to go about registering on behalf of employees.	8:30a.m. – 8:45a.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. This will include common allowances and fringe benefits	8:45a.m. – 10:15a.m.
Tea – 15 Minutes		
Retirement Reform & the calculation of PAYE on a monthly basis	We will cover the provisions in respect of retirement reform and their impact on PAYE.	10:30a.m. – 11:00a.m.
The calculation of PAYE on a monthly basis	Session continues. We will discuss: <ul style="list-style-type: none">• Insurance & donations• Employer tax tables• Tax rebates/credits• Employment Tax Incentive (ETI) and how it interacts with PAYE. Recent amendments from the latest amendment Acts as well as any relevant budget proposals will also be covered.	11:00a.m. – 11:15a.m.
The monthly declarations to SARS and the Employment Tax Incentive (ETI) refund process	This will be an overview of how the monthly PAYE calculation is reported to SARS in the form of the EMP201 return, how to make adjustments when completing this return and how the offset mechanism of the ETI interacts with this process.	11:15a.m. – 11:30a.m.
Reconciliations	We will look at a high level overview of the reconciliation process for employers including the bi-annual reconciliation of monthly submissions via the Employer Reconciliation	11:30a.m. – 11:50a.m.

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. The focus here will be on understanding the rationale behind the reconciliation process and how this influences your approach to the reconciliations.

Directives	We will briefly discuss when and how to apply for directives.	11:50a.m. – 12:00p.m.
Tax administration and PAYE	We will discuss recent amendments to the Tax Administration Act applicable to PAYE and to employees, including the SARS's power to interview staff under oath. 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.	12:00p.m. – 12:45p.m.
Wrap-up & Questions – 15 Minutes		

Facilitator:

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:

Johannesburg 03 August 2017
Pretoria 04 August 2017
Cape Town 10 August 2017
Durban 17 August 2017
Port Elizabeth 22 August 2017

Cost:

R1 653 (inclusive of VAT)/R1 450 (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 within 48 business hours of 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:

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

Port Elizabeth 9:00 – 13:30

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

RSVP:

Please note that we use an online booking system. Kindly complete the online booking form using the link below.

The link will open the booking page of the Deloitte School of Tax but it will not select the course or region for you. Please be sure to select the correct course, date and region from the drop-down menu.

You will be able to register several people using one form. (Please contact us at dsot@deloitte.co.za if you wish to make bookings for more than 20 people at once.)

[Register Here](#)

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 48 business hours 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 Website](#)

Sincerely,

The Deloitte School of Tax Team



Deloitte Touche Tohmatsu Limited

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. The more than 200 000 professionals of Deloitte are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2017 Deloitte & Touche. All rights reserved. Member of Deloitte Touche Tohmatsu Limited