



## Invitation to the Pay-As-You-Earn (PAYE) webinar for SMMEs

Dear Taxpayer and Trader,

SARS is committed to assisting you, taxpayers, and traders to fulfil your tax obligations and remain compliant. In this respect, SARS will host a virtual webinar for Small, Medium and Micro Enterprises (SMMEs), where Pay-As-You-Earn (PAYE) will be the topic of discussion.

In terms of the Income Tax Act No.58 of 1962, employers are required to deduct the correct amount of tax from employees' remuneration, pay this amount to SARS every month and to ensure that SARS receives the Monthly Employer Declaration (EMP201). The deductions and payments are then reconciled through the completion of the Employer Reconciliation Declaration (EMP501).

In line with our Strategic Objectives, SARS believes that when taxpayers have clarity and certainty about their tax obligations, they will be in a better position to comply with their tax matters.

As an important stakeholder, you are invited to join us at the Webinar. You may also extend this invitation to other interested parties.

The following topics will be covered:

- Registration requirements
- Completion of returns
- Accurate and timeous filing
- Reconciliations
- Payment processes
- Employment Tax Incentive (ETI)
- Deregistration.

### Webinar details:

**Theme:** Pay-As-You-Earn (PAYE) for Small, Medium and Micro Enterprises (SMMEs)

**Date:** Thursday, 26 May 2022

**Time:** 17:00 - 19:00

**Platforms (Virtual):** Zoom and YouTube

Register in advance for this webinar on the following link:

[https://sars.gov.za.zoom.us/webinar/register/WN\\_pAOtMlmjSbKIEkZ5ogJQWA](https://sars.gov.za.zoom.us/webinar/register/WN_pAOtMlmjSbKIEkZ5ogJQWA)

Meeting ID: 993 8707 5035

Passcode: 630778

After registering, you will receive email confirmation containing the log on information for the webinar and how to have your questions answered during the event. The webinar will also be recorded and posted on the SARSTV YouTube channel after the event.

Please join the webinar using the new link provided.

**YouTube:** <https://youtu.be/eAfoiG8wlyU>

If you have questions about Pay-As-You-Earn, please email [PAYEquestions@sars.gov.za](mailto:PAYEquestions@sars.gov.za)

**Issued by:**

**SMME Segment and Taxpayer and Trader Education**

**26 May 2022**

