

FAQ – How do employers make interest and penalty payments?

When paying interest and penalties relating to a specific EMP201, indicate this by completing the applicable fields on the EMP201. SARS will allocate the payment to interest and penalties according to the period to which the EMP201 relates. If payment is made at the same time as submission of the EMP201, employers are required to complete the applicable fields on the EMP201; or

If paying after submission of the EMP201, for instance on receipt of the Statement of Account, use the PRN listed on the EMP201 to which the interest and penalties relate.