

EMP201 Guide

What It Is, When It's Due, How to Submit

South Africa | 2026

What is EMP201?

EMP201 is the monthly employer declaration to SARS. It totals your PAYE, UIF and SDL for the period. You submit EMP201 and pay the amount due to SARS each month.

Who must submit it?

All registered employers with PAYE, UIF or SDL obligations.

If you paid no employees during the period, you typically submit a zero return.

When is EMP201 due?

By the 7th of the following month.

If the 7th falls on a weekend or public holiday, submit by the last business day **before** the 7th.

Confirm exact dates and payment clearance in eFiling or e@syFile.

What information do you need each month?

- Employee earnings (salaries, wages, overtime, allowances, commissions)
 - PAYE, UIF, SDL totals from your payroll system (Sage, Pastel, or other)
 - Details of starters and leavers with their tax numbers
 - Banking details set up for payment on SARS eFiling
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How to submit

Five steps:

1. Process payroll and generate EMP201 totals in your payroll system
 2. Log into SARS eFiling and navigate to EMP201 for the relevant period
 3. Capture totals (or import) and verify the amounts
 4. Authorise and pay (ensure funds clear by the due date)
 5. File and save proof for your records
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Common mistakes to avoid

Missing the due date

Penalties and interest start immediately.

Using incorrect totals

Last-minute changes not reprocessed lead to errors.

Not reconciling monthly EMP201 with EMP501

Mismatches cause problems at reconciliation time.

Forgetting to submit a zero return

You must file even when no salaries were paid.

How Payroll Needs helps

We run monthly payroll, calculate PAYE, UIF and SDL correctly, prepare and submit EMP201, and remind you of due dates.

Based in Pretoria, serving Johannesburg and surrounds.

Payroll Needs | Your payroll compliance partner