

Payroll Deadlines Calendar

South Africa | 2026

Quick reference for monthly EMP201 due dates and EMP501 reconciliation windows.

Note: Always confirm final dates on SARS eFiling and adjust for weekends and public holidays.

Monthly EMP201 Deadlines

EMP201 is due by the 7th of each following month.

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

Payroll Period	EMP201 Due Date
Dec 2025	7 Jan 2026 (or last business day before)
Jan 2026	7 Feb 2026 (or last business day before)
Feb 2026	7 Mar 2026 (or last business day before)
Mar 2026	7 Apr 2026 (or last business day before)
Apr 2026	7 May 2026 (or last business day before)
May 2026	7 Jun 2026 (or last business day before)
Jun 2026	7 Jul 2026 (or last business day before)
Jul 2026	7 Aug 2026 (or last business day before)
Aug 2026	7 Sep 2026 (or last business day before)
Sep 2026	7 Oct 2026 (or last business day before)
Oct 2026	7 Nov 2026 (or last business day before)
Nov 2026	7 Dec 2026 (or last business day before)

Dec 2026

7 Jan 2027 (or last business day before)

EMP501 Reconciliation Windows

Interim Reconciliation (6 months)

Period: 1 March 2026 to 31 August 2026

Submission window: 22 September 2026 to 31 October 2026

Deadline: 31 October 2026

Annual Reconciliation (12 months)

Period: 1 March 2026 to 28 February 2027

Submission window: 1 April 2027 to 31 May 2027

Deadline: 31 May 2027

Important Notes

From February 2026 filing season:

Income Tax Reference Numbers (TRNs) are strictly enforced in e@syFile Employer. Submissions without valid TRNs for all employees will be rejected.

Late submissions:

- EMP201: 10% penalty on outstanding amount plus 7% monthly interest - EMP501: 1% penalty of annual PAYE liability, increasing by 1% per month (max 10%)

Zero returns:

You must file EMP201 even when no salaries were paid during the month.

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