

e@syFile Import Error



Source code 4582 must not be less than 20 percent or greater than 80 percent

When importing the file into e@syFile the import fails with the following message

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Source Code 4582 (42805.00) must not be less than 20 percent or greater than 80 percent of the sum of codes 3701, 3802, and 3816 (51719.00)

: Source Code 4582 (53683.00) must not be less than 20 percent or greater than 80 percent of the sum of codes 3701, 3802, and 3816 (63015.00)

Source Code 4582 (70772.00) must not be less than 20 percent or greater than 80 percent of the sum of codes 3701, 3802, and 3816 (86075.00)

Source Code 4582 (87131.00) must not be less than 20 percent or greater than 80 percent of the sum of codes 3701, 3802, and 3816 (102935.00)
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As per the SARS BRS 18.0.5 (page 90)

<p>4582</p> <p>Applicable from 2017 YoA</p> <p>Note amendments effective from 2019 YoA – exclude 3702</p>	<p>The portion of the following allowances and benefits which represents 'remuneration', but limited to</p> <ul style="list-style-type: none">• The portion (80 or 20%) of the allowance and benefit which is subject to PAYE -<ul style="list-style-type: none">○ Travel allowance (3701),○ Value of the Use of motor vehicle acquired by employer NOT via an Operating Lease (3802)○ Value of the Use of motor vehicle acquired by employer via an Operating Lease (3816)• If Year of Assessment is 2017 or 2018, the portion of the Reimbursive travel allowance (only 3702 and NOT 3703) which is 'remuneration':<ul style="list-style-type: none">○ 80 or 20% of 3702 is 'remuneration' where the reimbursement rate paid by the employer exceeds the prescribed rate○ where the reimbursement rate paid by the employer does NOT exceed the prescribed rate, 3702 is NOT 'remuneration' and should therefore not be included under code 4582.<p>-although Employers are currently not required to withhold PAYE from this reimbursement.</p>• Code 3702 Reimbursive travel allowance must be excluded from 4582 as from 2019 Year of Assessment <p>Note:</p> <ul style="list-style-type: none">• The value of this code represents the total of the amounts reflected under each of the above codes which are 'remuneration' for the purposes of the allowable deduction i.r.o. pension, provident and retirement fund contributions [section 11(k) of the Income Tax Act].• This code must not be printed on the IRP5/IT3(a) certificate
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When the IRP5 file is imported into e@syFile a validation is done against the values exported on IRP5 code 3701 (Travel Allowance), IRP5 code 3802 (Value of the User of Motor Vehicle acquired by employer not via an Operating Lease) and IRP5 code 3816 (Value of the User of Motor Vehicle acquired by employer via an Operating Lease). The full values will be reported on the respective IRP5 codes.

IRP5 code 4582 only reports the taxable portion (80% or 20%).

Possible Solution

As from the 2020 tax year, the taxable value of any travel allowance/company car/lease car may not be less than 20% or more than 80% of the income value declared (refer to the 5.2a Release Notes for more details)

- The system applied taxability on the lines defined with the codes.
- If a user however entered the travel allowance on the Taxable Benefits/Perks screen, and entered the full value there without the 20%/80% portion on the Calculation (XS) screen, the value will not be correct when generating the IRP5
- The user needs to review the employee's income and split the taxable/non-taxable portions correctly, not exceeding the set limits.

If you have already rolled into September or October, these changes will have to be done directly on the history screen.

Note: Should you require assistance with making the changes on the History Screen, kindly send an email to assist.shp@sage.com to book a consultation.