Employee Income Payroll Certificate 2008-2022

Annual Submissions

National Treasury Secure Data Facility (NT-SDF) Metadata

March 2024

Metadata producer	Name: National Treasury Secure Data Facility Abbreviation: NT-SDF Affiliation: National Treasury Role: Metadata
Title	Employee Income Payroll Certificate 2008-2022
Subtitle	Annual Submissions
Abbreviation	EIPC-ANU-2008-2022
ID number	zaf-sars-eipc-anu-2008-2022-e5-v1
Bibliographic Citation	National Treasury and UNU-WIDER. 2023. Employee Income Payroll Certificate, Annual 2008-2022 [dataset]. Extraction 5 Version 1. Pretoria: South African Revenue Service [producer of the original data], 2022. Pretoria: National Treasury and UNU-WIDER [producer and distributor of the harmonized dataset]
Production date	2022/04/22
Version notes	The current version is e5-v1, released with the 5th extraction of SARS tax data received by the NT-lab in 2022. The NTSDF data team has changed the versioning of all datasets. Please contact the data team for a note on the change in the versioning system.
Abstract	The EPIC data is collected using IRP5 forms. These forms are populated by employers on behalf of their employees and capture wage/earnings information. Both the EIPC and the EIPC-ETI are at the job level. The data contains everything captured in IRP5 forms which in essence aim to calculate taxable income as total earnings minus deductions.

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Kind of data	Administrative records
Unit of analysis	Individuals and jobs
Description of scope	The scope of the EIPC is everything on an IRP5 form: personal information (masked) or removed, earnings, deductions, taxable income, PAYE deductions and UIF contributions.
Country	South Africa
Geographic unit	The lowest level of geographic information available in this version of EIPC-ANU is the main place. This is one level below local municipality and one level above EA zone. There is also an auxilliary file that can be used to merge in postal codes of the businesses in the EIPC. However, these are not well populated.
Universe	Employers must submit an IRP5 certificate for each employee, regardless of the level of remuneration. It is not necessarily the case that all of these employees will be required to pay tax, but their earnings and tax position must still be declared.
Primary investigator	Name: South African Revenue Authority Affiliation: South Africa National Government
Other producers	Name (Abbreviation): Affiliation - Role
	- National Treasury Secure Data Facility (NTSDF): National Treasury - Data lab - National Treasury (NT): South Africa National Government -Datalab host - United Nations University – World Institute for Development Economics Research (UNU-WIDER): United Nations - Data lab support
Funder	Agency (Abbreviation): Grant Number

	• National Treasury (NT): Phase 1 & 2 Funder • International Food Policy Research Institute (IFPRI): Phase 1 Funder • Delegation of the European Union to South Africa (EU): Phase 1 Funder • South African Revenue Services (SARS): Phase 1 Funder • Department of Planning, Monitoring and Evaluation (DPME) : Phase 1 Funder • Department of Trade, Industry and Competition (DTIC): Phase 1 Funder • Trade & Industrial Policy Strategies(TIPS): Phase 1 Funder • The Foreign, Commonwealth & Development Office (FCDO): Phase 2 Funder
Other acknowledgements	
Time periods	2008-2022
Time method	The years in the data are tax years and run from 1st March to 28/29 February each year. Note that the 12 months that ends in February 2022 is considered the 2022 tax year, so 10 of the 12 months in the 2022 tax year are acutally in the 2021 calendar year.
Mode of data collection	e-filing or paper submission
Data collection instrument	IRPS tax form
Notes on data collection	On the IRP5 there was a change in how employees working less than 160 hours are treated which occurred in 2017. See the BRS.
Data collectors	SARS
Anonymization and redaction	Direct Identifiers such as ID number, passport number, and Tax Reference Number have been anonymized ("hashed" or "masked") at SARS using an algorithm not shared with NT or the SDF.
Data processing	The data storage format is converted to be more efficient, and some aggregates are pre-calculated for the end user.

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Data quality notes	Researchers should be aware that it is possible for IRP5 forms to be revised; in these cases duplicates will appear and it is necessary for the researcher to select one copy/revision for each certificate (the most recent is generally best). The periods worked variable is a bit messy and needs thought before it can be analyzed.
Access authority	National Treasury Secure Data Facility
Access conditions	Data are for use at the NT-SDF enclave under the protection of a non-disclosure agreement. Researchers can apply via three channels. The work must be novel, relevant, and possible using the data. Please email sa.datateam@wider.unu.edu for more information. Researchers can only access the data once the project has been approved. Research published based on the data is required to cite the data correctly.
Restrictions	Output produced based on this dataset will only be released in line with the NT-SDF data-checking policy.
Contact	Contact: ntsdf@treasury.gov.za for more information

File Description

File name: irp5_2021_cleaned.dta

Variable name	Variable label	Variable type
a3601	Amount 3601 indicator	Numeric
a3601_emp	Amount 3601 employment indicator	Numeric
a3601_emp_inc	Amount 3601 employment income	Numeric
a3601_income	Amount 3601 income	Numeric
addrbusinesscountrycode	AddrBusinessCountryCode	String
addrcountrycode	AddrCountryCode	String
addrpostalcode	AddrPostalCode	String
amt3601	Income - Taxable	Numeric
amt3602	Income - Non-Taxable	Numeric
amt3603	Pension - Taxable	Numeric
amt3605	Annual Payment - Taxable	Numeric
amt3606	Commission	Numeric
amt3607	Overtime	Numeric
amt3608	Arbitration Awards - Taxable	Numeric
amt3610	Annuity From A Retirement Fund	Numeric
amt3611	Purchased Annuities - Taxable	Numeric
amt3613	Restraint Of Trade	Numeric
amt3614	Other Retirement Funding Lump Sum	Numeric
amt3615	Director'S Income	Numeric
amt3616	Independent Contractors	Numeric
amt3617	Labour Brokers Without Exemption Certificate (Irp30)	Numeric
amt3618	Compulsory Annuity From A Provident Fund	Numeric
amt3619	Labour Brokers With Exemption Certificate (Irp30)	Numeric
amt3620	Director Fees Rsa Resident Ned	Numeric
amt3621	Director Remuneration Non-Resident Ned Paye	Numeric
amt3651	Foreign Income - Taxable	Numeric
amt3652	Foreign Income - Non-Taxable	Numeric
amt3653	Foreign Pension - Taxable	Numeric
amt3655	Foreign Annual Payment - Taxable	Numeric
amt3656	Foreign Commission	Numeric
amt3657	Foreign Overtime	Numeric
amt3660	Foreign Annuity From Retirement Fund	Numeric
amt3661	Foreign Purchased Annuity - Taxable	Numeric
amt3663	Foreign Restraint Of Trade	Numeric
amt3666	Foreign Independent Contractor	Numeric
amt3667	Foreign Labour Brokers Without Exemption Certificate (Irp30)	Numeric

amt3668	Foreign Compulsory Annuity From A Provident Fund	Numeric
amt3669	Foreign Labour Brokers With Exemption Certificate (Irp30)	Numeric
amt3670	Director Fees Rsa Resident Ned For Foreign Service Income	Numeric
amt3701	Travelling Allowance	Numeric
amt3702	Re-Imbursive Travel Allow - Tax	Numeric
amt3703	Re-Imbursive Travel Allow - Non	Numeric
amt3704	Subsistence Allowance(Local Travel) - Taxable	Numeric
amt3705	Subsistence Allowance(Local Travel) - Non-Taxable	Numeric
amt3707	Share Option Exercised	Numeric
amt3708	Public Office Allowance	Numeric
amt3712	Telephone/Cell Phone Allowance	Numeric
amt3713	Other Allowances - Taxable	Numeric
amt3714	Other Allowances - Non-Taxable	Numeric
amt3715	Subsistence Allowance (Foreign Travelling) - Taxable	Numeric
amt3716	Subsistence Allowance (Foreign Travelling) - Non Taxable	Numeric
amt3717	Employees Broad Based Share Plan - Taxable	Numeric
amt3718	Vesting Of Equity Instruments	Numeric
amt3719	Par (Dd) Of The Proviso To S10(1)(K)(I) Local	Numeric
amt3720	Par (Ii) Of The Proviso To S10(1)(K)(I) Local	Numeric
amt3721	Par (Jj) Of The Proviso To S10(1)(K)(I) Local	Numeric
amt3722	Reimbursive Travel Allowance (Above Prescribed Rate)	Numeric
amt3723	Par (Kk) Of The Proviso To S10(1)(K)(I) Local	Numeric
amt3724	3724 amt	Numeric
amt3751	Foreign Travelling Allowance	Numeric
amt3752	Foreign Re-Imbursive Travel Allow - Tax	Numeric
amt3753	Foreign Re-Imbursive Travel Allow - Non	Numeric
amt3754	Foreign Employment Subsistence Allowance(Nature M) - Taxable	Numeric
amt3757	Foreign Share Option Exercised	Numeric
amt3763	Foreign Other Allowances - Taxable	Numeric
amt3764	Foreign Other Allowances - Non-Taxable	Numeric
amt3765	Foreign Employment Subsistence Allowance (Foreign Travelling) (Na	Numeric

amt3767	Foreign Employment Employees Broad Based Share Plan (Nature M) -	Numeric
amt3768	Foreign Employment Vesting Of Equity Instruments (Nature M) - Tax	Numeric
amt3772	Foreign Reimbursive Travel Allowance (Above Prescribed Rate)	Numeric
amt3774	3774 amt	Numeric
amt3801	General Fringe Benefits	Numeric
amt3802	Use Of Motor Vehicle	Numeric
amt3805	Free Or Cheap Residential/ Holid	Numeric
amt3806	Free Or Cheap Services	Numeric
amt3808	Payment Of Employee'S Debt	Numeric
amt3809	Scholarship Basic Education Taxable	Numeric
amt3810	Medical Scheme Fees Fringe Benefit	Numeric
amt3813	Medical Costs Paid By Employer Iro Taxpayer, Spouse, Children & O	Numeric
amt3815	Scholarship Basic Education Non-Taxable	Numeric
amt3816	Use Of Motor Vehicle Acquired By Employer Under Operating Lease (	Numeric
amt3817	Pension Fund Contributions - Dc Component Only (Paye)	Numeric
amt3820	Scholarship Further Education Taxable	Numeric
amt3821	Scholarship Further Education Non-Taxable	Numeric
amt3822	Non-Taxable Fringe Benefit On Acquisition Of Immovable Property	Numeric
amt3825	Provident Fund Contributions - Dc Component Only (Paye)	Numeric
amt3828	Retirement Annuity Fund Contributions (Paye)	Numeric
amt3829	Scholarship Basic Education Taxable Disabled	Numeric
amt3830	Scholarship Basic Education Non-Taxable Disabled	Numeric
amt3831	Scholarship Further Education Taxable Disabled	Numeric
amt3832	Scholarship Further Education Non-Taxable Disabled	Numeric
amt3833	Employer Contributions To Bargaining Council (Local)	Numeric
amt3834	Loan To Purchase Immovable Property (Local)	Numeric
amt3851	Foreign Acquisition Of Assets Less Than	Numeric
amt3852	Foreign Use Of Motor Vehicle	Numeric
amt3855	Foreign Free Or Cheap Residential/ Holid	Numeric
amt3856	Foreign Free Or Cheap Services	Numeric

amt3858	Foreign Payment Of Employee'S Debt Ect	Numeric
amt3859	Scholarship Basic Education Taxable Foreign	Numeric
amt3860	Foreign Medical Scheme Fees Fringe Benefit	Numeric
amt3863	Medical Services Costs - Foreign	Numeric
amt3865	Scholarship Basic Education Non-Taxable Foreign	Numeric
amt3866	Foreign Use Of Motor Vehicle Acquired By Employer Under Operating	Numeric
amt3867	Foreign Pension Fund Contributions - Dc Component Only (Paye)	Numeric
amt3870	Scholarship Further Education Taxable Foreign	Numeric
amt3871	Scholarship Further Education Non-Taxable Foreign	Numeric
amt3872	Foreign Non-Taxable Fringe Benefit On Acquisition Of Immovable Pr	Numeric
amt3875	Foreign Provident Fund Contributions - Dc Component Only (Paye)	Numeric
amt3878	Foreign Retirement Annuity Fund Contributions (Paye)	Numeric
amt3883	Employer Contributions To Bargaining Council (Foreign)	Numeric
amt3884	Loan To Purchase Immovable Property (Foreign)	Numeric
amt3901	Gratuities On/After 1/09/1995	Numeric
amt3902	Pension Fund / Raf Lump Sums - Resignation	Numeric
amt3906	Special Remuneration -Proto Team	Numeric
amt3907	Other (E.G. Insurance Gains)	Numeric
amt3908	Surplus Apportionment On / After 1/01/2006	Numeric
amt3909	Unclaimed Benefits	Numeric
amt3915	Retirement Fund Lump Sum Benefit On / After 1/10/2007	Numeric
amt3920	Retirement Fund Lump Sum Withdrawal Benefit	Numeric
amt3921	Annuity Commutation	Numeric
amt3922	Lump Sum Compensation For Occupational Death	Numeric
amt3923	Transfer Of Unclaimed Benefits	Numeric
amt3924	Transfer On Retirement Par 2(1)(C)	Numeric
amt3951	Foreign - Gratuities On/After 1/09/1995	Numeric
amt3956	Foreign - Special Remuneration -Proto Team	Numeric
amt3957	Foreign - Other (E.G. Insurance Gains)	Numeric
amt4001	Current Pension Fund Contrib	Numeric

amt4003	Provident Fund Contributions	Numeric
amt4005	Medical Contributions Made By Yourself And/Or Your Employer	Numeric
amt4006	Current Retirement Annuity Fund	Numeric
amt4024	Deemed Medical Expenditure Taxpayer, Spouse & Children - 7Th Sche	Numeric
amt4030	Donations Deducted By Employer	Numeric
amt4055	4055 amt	Numeric
amt4472	Employers Pension Fund Contributions - Current	Numeric
amt4473	Employers Provident Fund Contributions - Current	Numeric
amt4474	Employers Medical Aid Contributions	Numeric
amt4475	Employers Retirement Annuity Fund Contributions	Numeric
amt4493	Contributions In Respect Of Retired Employees	Numeric
amt4582	Remuneration (As Per Irp5 From The Employer)	Numeric
amt4583	Foreign Remuneration	Numeric
amt4584	Employer Contributions To Bargaining Council (Employee Benefit)	Numeric
amt4585	Pension Fund Contributions Iro Of Retired Employees	Numeric
amt4586	Provident Fund Contributions Iro Retired Employees	Numeric
amt4587	4587 amt	Numeric
amtannualetitotal	AmtAnnualETITotal	Numeric
amtannualremunerationtotal	AmtAnnualRemunerationTotal	Numeric
amtdetail	AmtDetail	Numeric
amthalfyrmonthlyetitotal	AmtHalfYrMonthlyETITotal	Numeric
amtmedicalscheme	The amount in respect of medical aid scheme.	Numeric
amtpaye	AmtPAYE	Numeric
amtsite	AmtSITE	Numeric
amtsourcecode	AmtSourceCode	String
busdistmuni_geo	Workplace district municipality location	String
buslocmuni_geo	Workplace local municipality location	String
busmainplc_geo	Workplace main place location	String
busprov_geo	Workplace province location	String
cancelled	Indicates whether or not the IRP5/IT3a certificate has been cancelled.	String
certificateno	This unique number of the certificate allocated by the employer.	String

datecreated	The date and time when the record was created.	String
dateofbirth	The date of birth of the employee	String
directiveno1	This field contains the first directive number.	String
directiveno2	This field contains the second directive number.	String
directiveno3	This field contains the third directive number.	String
districtmunicip_geo	Individual district municipality location	String
emp501id	The unique identifier assigned to the EMP501	String
employertaxincentiveamnt	The amount in respect of ETI	Numeric
employmenttaxincentiveind	Indicates employer registration for the employment tax incentive (ETI) scheme	Numeric
formyear	The year as depicted on the IRP5/IT3a form.	String
gender	Gender of the individual derived from the 7th digit of SA identity number	String
grossnretfundincomeamnt	The amount in respect of gross non-retirement funding income.	Numeric
grossnretfundsourcecode	The source code for gross non-retirement funding income	String
grossntaxableincomeamnt	The non-taxable income amount.	Numeric
grossremunerationamnt	The gross remuneration amount.	Numeric
grossretfundincomeamnt	The amount in respect of gross retirement funding income.	Numeric
grossretfundsourcecode	The source code for gross retirement funding income.	String
idno	Anonymised unique identifier used to identify a particular employee	String
incometaxreferenceno	Anonymised Tax Payer Income Tax Reference Number.	String
irp5it3aid	SARS unique identifier assigned to the IRP5IT3a record	String
irp5it3apersonaldetailid	The unique IRP5IT3a personal details identifier	String
kerr_emp	Employment indicator based on Kerr(2020) recommendations	Numeric
kerr_emp_inc	Employment income derived using the kerr(2020) method	Numeric
kerr_income	Income derived using the Kerr (2020) method	Numeric
kerr_ind	Kerr income indicator	Numeric
localmunicip_geo	Individual local municipality location	String
mainincomesourcecode	A set of characters that identifies the main income source code.	String
mainplace_geo	Individual main place location	String
messageid	The unique message record identifier.	String

natureofperson	Indicates the nature of person classification	String
natureofpersondesc	Description of the nature of person classification	String
nondeductionofemptaxreason	Indicates reason for non-deduction of employee's tax.	String
origemp501id	The unique identifier assigned to the original EMP501	String
origtaxrefno	The original tax reference number.	String
passportctryofissue	PassportCtryOfIssue	String
passportno	Anonymised passport number of the employee.	String
PAYE_RefNo		String
payeamntonlumpsumbenefit	The tax amount withheld for PAYE (4115) on lump sum benefits.	Numeric
payereferenceno	The PAYE reference number.	String
periodemployedfrom	The date from which the taxpayer has been employed	String
periodemployedto	The date to which the taxpayer has been employed	String
periodofrecon	The period of reconciliation.	Numeric
permanentresident	PermanentResident	String
physicaladdrcountrycode	PhysicalAddrCountryCode	String
physicaladdrpostalcode	PhysicalAddrPostalCode	String
postaddrsameasbusaddrind	Indicates the postal address is the same as the residential/business address.	Numeric
productid	ProductID	String
province_geo	Individual province location	String
ptrs_emp	Employment indicator based Pieterse et al. (2016)	Numeric
ptrs_emp_inc	Employment income income derived using the Pieterse et al. (2016) method	Numeric
ptrs_income	Income derived using the Pieterse et al. (2016) method	Numeric
ptrs_ind	Pieterse income indicator	Numeric
revisionnumber	The revision number of the IRP5/IT3a.	Numeric
sdlcontribution	The amount in respect of SDL contributions.	Numeric
sdlreferenceno	Contains the SDL reference number as indicated on the IRP5/IT3a.	String
sezcode	SEZCode	String
siccode	SICCode	String
source	Indicates the receiving channel.	String
status	The status of the record.	Numeric
taxpayerareacode	TaxpayerAreaCode	String

taxrefno	The firm Tax reference number, for merging with other data.	String
taxyear	The year of assessment.	Numeric
timx	Timestamp on the IRP5/IT3a form.	String
totalemployeestaxamnt	The total employees tax amount i.e. SITE + PAYE + PAYE on lump sum benefits	Numeric
totalperiodsinyearofassessment	The total number of pay periods in the year of assessment	String
totalperiodsworked	The total number of pay periods worked in the year of assessment	String
transactionyear	The year in which the transaction took place (CCYY).	String
typeofcertificate	The type of the certificate, e.g. IRP5 or IT3(a).	String
UID	Imputed Unique ID	String
uifcontribution	The amount in respect of UIF contributions.	Numeric
uifreferenceno	Contains the UIF reference number as indicated on the IRP5/IT3a.	String
updind	UpdInd	String
var46	AmtHalfYrMonthlyRemunerationTotal	Numeric