Payroll compliance calendar

2026/27 TAX YEAR END / 28 February 2027

Year-end events and follow-up filings for 1 March 2026 – 28 February 2027.

Date / timing	Event	Requirement
28 February 2027	Finalise the 2026/27 payroll	Complete the final payroll for 1 March 2026 – 28 February 2027. Check earnings, bonuses, benefits, deductions and employee details. SARS / Employer
28 February 2027	Balance year-end payroll records	Reconcile the 2026/27 payroll totals, PAYE, UIF and SDL with EMP201 declarations and payments. Resolve differences before preparing the annual reconciliation. SARS / Employer
5 March 2027	Submit the final EMP201 and payment	Declare and pay PAYE, UIF and SDL for February 2027. The 7 March deadline moves to Friday 5 March because the 7th is a Sunday. SARS
After year-end — SARS filing window to be confirmed	Submit the 2026/27 annual EMP501 reconciliation	Reconcile declarations, payments and IRP5/IT3(a) certificates for 1 March 2026 – 28 February 2027. Confirm the 2027 submission window in the official SARS notice. SARS
Following the annual reconciliation	Issue 2026/27 employee tax certificates	Provide employees with their final IRP5/IT3(a) certificates for the completed 2026/27 tax year after the annual reconciliation is submitted. SARS / Employer