

# SOUTH AFRICAN EMPLOYER CHECKLIST

Monthly, annual and event-driven HR and payroll controls

Practical South African employer resource • July 2026

## How to use this checklist

Assign an owner and due date to every applicable item. Mark “not applicable” only after checking the employer’s industry, headcount, employee earnings and bargaining-council position.

## Before employing staff

- ☐ Confirm employer registrations and applicable industry rules.
- ☐ Prepare employment contract and job description.
- ☐ Set working hours, overtime approval and leave procedures.
- ☐ Create secure employee and payroll files.
- ☐ Adopt core workplace policies and disciplinary rules.

## For every new employee

- ☐ Verify identity, address, banking and tax details.
- ☐ Issue and sign contract before or at commencement.
- ☐ Complete induction, safety and policy acknowledgements.
- ☐ Capture payroll, leave and benefits correctly.
- ☐ Schedule probation reviews and required training.

## Every payroll cycle

- ☐ Approve hours, overtime, leave, bonuses and deductions.
- ☐ Review starters, terminations and bank changes.
- ☐ Compare payroll with the prior period.
- ☐ Approve payslips, payment totals and payroll journal.
- ☐ Reconcile PAYE, UIF and SDL control totals.

## Every month

- ☐ Submit/pay EMP201 by the applicable deadline.
- ☐ Maintain leave and attendance records.
- ☐ Follow up probation, performance and warnings.
- ☐ File employee changes and payroll approvals.
- ☐ Review expiring contracts and permits.

## Twice yearly / annually

- ☐ Complete interim and annual EMP501 reconciliations.
- ☐ Issue/check IRP5 and IT3(a) certificates.
- ☐ Prepare COIDA Return of Earnings information.
- ☐ Review policies, contracts and remuneration changes.
- ☐ Complete Employment Equity reporting if designated.
- ☐ Submit CIPC and tax obligations separately where applicable.

## When employment ends

- ☐ Confirm reason, process, notice and final date.
- ☐ Approve leave payout and final remuneration.
- ☐ Prepare UI19 and certificate of service where applicable.
- ☐ Recover property and remove access.
- ☐ Retain the complete exit record securely.

## Compliance calendar

| Task                      | Frequency            | Responsible | Next due |
|---------------------------|----------------------|-------------|----------|
| Payroll approval          | Each pay cycle       |             |          |
| EMP201                    | Monthly              |             |          |
| EMP501                    | Interim and annual   |             |          |
| COIDA Return of Earnings  | Annual               |             |          |
| Employment Equity         | Annual if designated |             |          |
| Policy review             | Annual               |             |          |
| Employee-file audit       | Quarterly            |             |          |
| Training/probation review | As scheduled         |             |          |

## Escalate before acting

- ☐ Dismissal or suspension
- ☐ Ill-health or incapacity
- ☐ Retrenchment or restructuring
- ☐ Discrimination or harassment complaint
- ☐ Protected disclosure or union activity
- ☐ CCMA or bargaining-council referral

General guidance only. Requirements depend on legislation, earnings thresholds, collective agreements, sector rules and the facts of each matter.