



WGL Advisory Services

Payroll, PAYE, UIF & SDL Compliance Checklist

Client Readiness Checklist

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Document label	Client Readiness Checklist
Website area	Payroll/accounting services, Fees page
Priority	Medium
Purpose	Help employers check whether monthly and bi-annual payroll statutory obligations are properly controlled.

Who this checklist is for

Employers, payroll administrators and finance teams responsible for monthly payroll and statutory employer records.

When to use this checklist

Use it before a WGL consultation, onboarding, external submission, internal review or important business deadline.

Client / Matter Details

Client / employer name	Client to complete	PAYE reference (if applicable)	Client to complete
UIF reference (if applicable)	Client to complete	Payroll period under review	Client to complete
Payroll administrator	Client to complete	Responsible client contact	Client to complete
WGL responsible person	Client to complete	Date completed	Client to complete

How to use this checklist

Work through each requirement and tick one of the separate status boxes: Ready, Not Ready or N/A. Add notes/gaps, assign an owner and insert a due date. Attach or organise supporting documents before submitting the checklist to WGL. Where a requirement does not apply, mark N/A and explain why in the Notes / gaps column.

Main readiness checklist

Requirement	Why it matters	Evidence / documents to prepare	Ready	Not Ready	N/A	Notes / gaps	Owner	Due date
Employee onboarding records	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete
Employment contracts and tax numbers	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete
PAYE, UIF and SDL registration	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete
EMP201 monthly declaration	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete
EMP501 reconciliation	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete
IRP5/IT3(a) certificates	Helps control payroll records, employer compliance and staff-cost risks before filings, audits or management reviews.	Employee files, payroll reports, EMP201/EMP501 records, IRP5/IT3(a), contracts, leave and approval records.	[]	[]	[]	Client to complete	Client to complete	Client to complete
Payslips and leave records	Helps control payroll records, employer compliance and staff-cost risks before filings, audits or management reviews.	Employee files, payroll reports, EMP201/EMP501 records, IRP5/IT3(a), contracts, leave and approval records.	[]	[]	[]	Client to complete	Client to complete	Client to complete
Payroll approvals and change controls	Helps control payroll records, employer compliance and staff-cost risks before filings, audits or management reviews.	Employee files, payroll reports, EMP201/EMP501 records, IRP5/IT3(a), contracts, leave and approval records.	[]	[]	[]	Client to complete	Client to complete	Client to complete
Employee vs contractor risk.	Supports SARS visibility, reduces avoidable compliance delays, and helps WGL identify matters requiring professional review.	SARS profile, eFiling access/authority, returns, reconciliations, statements of account, TCS PIN status and supporting schedules.	[]	[]	[]	Client to complete	Client to complete	Client to complete

Before payroll submission or EMP filing

- Confirm payroll period, employee list and statutory registrations.
- Reconcile gross pay, deductions, EMP201, payments and payroll reports.
- Keep onboarding, tax number and leave/overtime records organised.
- Review unusual payments, allowances and contractor classifications.
- Confirm submission deadlines before finalising payroll returns.
- Escalate labour or legal classification questions for specialist advice.

Red flags

- EMP201, EMP501 and payroll reports do not reconcile.
- Employee files lack tax numbers, contracts or onboarding evidence.
- IRP5/IT3(a) certificates are late or not supported by payroll records.
- Allowances, overtime or reimbursements are not approved or documented.
- Employee vs contractor treatment is unclear.
- Payroll changes are processed without review or sign-off.

Risk rating

Risk rating	Readiness interpretation	Recommended next step
GREEN	Mostly ready. Key records are available, current, complete, and internally consistent.	Proceed with normal review and keep evidence organised.
AMBER	Gaps require attention. Work can proceed, but issues may delay completion or increase review time.	Prioritise the action plan and agree responsibilities with WGL.
RED	Urgent remediation needed. Significant missing records, compliance gaps, unresolved risks, or contradictions exist.	Book a scoping session with WGL before external submission, reliance, or use.

Next-step action plan

Gap	Action required	Responsible person	Target date	WGL support needed
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete
Client to complete	Client to complete	Client to complete	Client to complete	Client to complete

WGL Review Outcome

Ready for submission / use Minor gaps to resolve Significant remediation required Scope discussion required Not suitable for submission / reliance yet

Reviewer: _____ **Date:** _____

Key comments: _____

Recommended next step: _____

WGL call-to-action

Send this completed checklist and supporting documents to WGL Advisory Services for review and practical next steps.

Disclaimer

This checklist is a practical readiness guide for discussion and preparation purposes only. It does not constitute legal, tax, audit, assurance, engineering, safety, regulatory certification, or investment advice. Client circumstances, current laws, current regulatory requirements, and source documents must be reviewed before reliance is placed on any output.

Source note

Prepared as a practical readiness aid using SARS, UIF and payroll statutory terminology and employer-readiness guidance. Requirements may change. Always confirm current official requirements and client facts before external use.