

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## DEPARTMENT OF LABOUR

NO. 117

10 FEBRUARY 2017

Rules, Forms and Particulars which shall be furnished in terms of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993, as Amended).

I, Vuyo Mafata, Compensation Commissioner, hereby repeal under Section 6 A (b) of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act 130 of 1993, as Amended) item 3 of my prescription as published under notice no. 444 in the following Government Gazette no 39928 of 15 April 2016 and replace it with the following:-

**Return of Earnings [Section 82 (1)]**

3. "The Return of Earnings shall be on Form W.As. 8 [AnnexureA] with the particulars required therein, as the case maybe", and this form will not be posted to registered employers and is obtainable from

**<http://www.labour.gov.za>**

All employers are encouraged to file on line

as per link **<http://www.labour.gov.za>**



V MAFATA.

**COMPENSATION COMMISSIONER**



## PART 2:

Reference number: 

Declaration 01 March 2016 - 28 February 2017								
I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries & wages) for the 12 months ending 28/02/2017 are as follows:								
Actual Earnings:01/03/2016 - 28/02/2017				Provisional Earnings:01/03/2017- 28/02/2018				
Month	Number of employees and amount of earnings (staff costs/salaries & wages) per month paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 377 097 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month paid to directors of a Company or members of a Close Corporation up to a maximum of R 377 097 per person for the above period.		Number of employees and amount of earnings (staff costs/salaries & wages) per month expected to be paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 403 500 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month expected to be paid to directors of a Company or members of a Close Corporation up to a maximum of R 403 500 per person for the above period.	
	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Total								
			FINAL EARNINGS PAID		ESTIMATED EARNINGS			
Total earnings of both employees and Directors/Members:								
Total cash value of free food and/ or quarters. (if applicable) in Rands.								
GRAND TOTAL OF EARNINGS								
State in words the grand total of earnings:				State in words the grand total of earnings:				
Give reason where earnings differ by 30% from the previous year:								
Declaration by employer:				Declaration by Agent/Payroll Administrator:				
Name:				Name:				
Designation:				Designation:				
SIGNATURE:				SIGNATURE:				
Date:				Date:				
Telephone No:				Telephone No:				
e-mail Address:				e-mail Address:				
				Office use only - Codified.				
Company Banking Information:								
Bank Name:								
Account No:								
Branch Code:								
Branch Name:								
Type of Acc:								
NB: IT IS THE RESPONSIBILITY OF THE EMPLOYER TO ENSURE THAT THE INFORMATION DECLARED IS ACCURATE AND CORRECT, THEREFORE NO REVISIONS WILL BE ENTERTAINED IT IS COMPULSORY FOR BOTH EMPLOYER AND AGENT / PAYROLL ADMINISTRATOR TO SIGN THE DECLARATIONS ABOVE. IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION OR FAIL TO RENDER A RETURN WITHIN THE PRESCRIBED PERIOD. THE ONUS IS ON THE EMPLOYER TO NOTIFY THE COMMISSIONER WITHIN 7 DAYS OF ANY CHANGES IN THE PARTICULARS SO FURNISHED (E.G NATURE OF BUSINESS OR CLOSURE OF BUSINESS,ETC) In the event that more than one return for the same assessment period this office will accept the first return as final Criminal proceedings will be instituted for misrepresentation of facts								

## IMPORTANT INFORMATION AND GUIDELINES

IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2017, A PENALTY NOT EXCEEDING 10% (TEN PERCENT) OF THE FINAL ASSESSMENT, MAY BE IMPOSED, IN TERMS OF SECTION 83(6)(b). THE ACT EMPOWERS THE DIRECTOR GENERAL IN TERMS OF SEC 83(6)(a) TO ESTIMATE THE EARNINGS.

## WHO IS AN EMPLOYEE AS REFERRED TO IN PART 2.

"Employee" means a person who has entered into, or works under a contract of service or apprenticeship or learnership with an employer, whether the contract is expressed or implied, oral or in writing, and whether remuneration is calculated by time or work done, or is in cash or in kind and includes -

- Casual / temporary employee employed for the purpose of the employer's business/farming activities.
- Working director of a Company or member of a Close Corporation/Body Corporate, who has entered into a contract of service, or of apprenticeship or learnership, in so far that the employee acts within the scope of his/her employment in terms of such contract. (Excluding shareholders or "silent partners" who are only paid dividends or sharing profits).

**NB. A sole owner or partners in a business/farming operation are not regarded as "employees" as contemplated by the Act and their earnings should, therefore, not be included.**

A person provided by a labour broker, against payment to a client for the rendering of a service or the performance of work and for which service or work such person is paid by the labour broker, is an employee of the labour broker. The earnings of such persons should not be included in the client's Return of Earnings document.

## WHAT ARE EARNINGS (STAFF COSTS/SALARIES & WAGES) AS REFERRED TO IN PART 2

Earnings are **all** payments made regularly, before any deductions, whether in money or in kind, to employees.

The following list are not exhaustive, but are intended only to highlight certain remuneration items for which there may be some doubt as to their inclusion or exclusion.

**Included** in the gross earnings before any deductions are the following:

- Overtime of a regular nature, (not intermittent or irregular overtime).
- Bonuses of any kind, including incentive bonuses and annual bonuses.
- Commission, even though the amount may vary from month to month.
- The cash value of food and quarters supplied to employees as part of a remuneration package. Cash value of fringe benefits such as a company car, free accommodation or accommodation at a reduced rate, etc.
- Travel and other allowances paid regularly, as part of the package.
- Where the employee is remunerated in accordance with a package of benefits, all items forming part of the package, other than employer contributions such as medical aid contributions.
- Earnings/Drawings paid to working Directors of a Company or Members of a Close Corporation.  
**Attach a list with their names, ID numbers and addresses.**

**Excluded** are the following:

- Payments of a reimbursive nature.
- Overtime worked occasionally.
- Payments for specific non-recurring tasks which do not form part of an employee's normal duties.
- *Ex gratia* payments.
- Intangible fringe benefits such as the taxable portion of medical aid/pension contributions by the employer, etc.
- Payments to cover special expenses such as subsistence and travelling costs, lunch and costs for business meetings.
- Travel and other allowances paid occasionally.
- Profit sharing of Directors and Members.

## FINAL EARNINGS : When a business is sold/ceased, liquidated/sequestered or the employer deceased)

Indicate the date in the space provided on the front page (item 1.13) and declare the final earnings paid to that date.

## MINIMUM ASSESSMENT SECTION 83(2)(b)

As a result of continuously rising costs, the 2016 – 2017 minimum assessment has been increased to R 1080 per annum.

## LETTER OF GOOD STANDING

This letter can be obtained once the employer has complied with the requirements of the COID Act, inter alia:

- Submitting the latest return of earnings.
- Assessment has been paid or instalments have been arranged and paid.
- The letter of good standing can only be generated online at <https://cfonline.labour.gov.za/OnlineSubmissions>
- Usernames and passwords are the same as the one used when submitting on returns of earnings
- Use the 99..... number on the CF registration number then you link your company

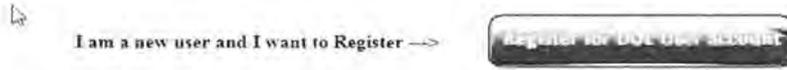
## WEBSITE ADDRESS

The Compensation for Occupational Injuries and Diseases Act, 1993 and Amendments are available on the website at <http://www.labour.gov.za>

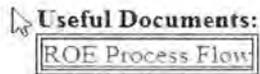
## RETURNS OF EARNINGS ONLINE SUBMISSION

The office has introduced the online submission of Return of earnings. The employers can submit their return online.

- Go to [www.labour.gov.za](http://www.labour.gov.za) under online services block/tab you click "  Compensation Fund Return of Earnings Submissions " then on the next screen click



- Then fill in the required fields and apply " to register



- There is also a process flow attached on the website with steps to guide you.
- If you encounter any problems please send an email to [roe@labour.gov.za](mailto:roe@labour.gov.za)