

# Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA  
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**No. 33085**

**IMPORTANT NOTICE**

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**GOVERNMENT NOTICE**

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**DEPARTMENT OF LABOUR****No. 268****20 April 2010**

**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, Shadrack Shivumbahomu Mkhonto, 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. 499 in the following Government Gazette no 31974 of 5 March 2009 and replace it with the following:-

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

3. "The Return of Earnings shall be on form W.As 8 [Annexure 8] with the particulars required therein, as the case maybe"



S. S. Mkhonto

COMPENSATION COMMISSIONER



Reference number  W.As 8

**PART 2 Earnings of all permanent, temporary and casual employees.**

**2009**

PLEASE REFER TO THE GUIDELINES BEFORE COMPLETING PART 2 AND PART 3 OF THE W.As 8 RETURN OF EARNINGS DOCUMENT.

2.1 Number of employees employed for the period 1 March 2009 to 28 February 2010.

2.1.1 Number of directors/members employed for the period 1 March 2009 to 28 February 2010.

Actual earnings paid to all the employees (permanent, temporary and casual) for the 2009 - 2010 assessment year.

**2.2 EARNINGS PAID FOR THE PERIOD 1 MARCH 2009 TO 28 FEBRUARY 2010.**

2.2.1 Total amount of earnings paid to all employees (excluding directors of a Company or members of a Close Corporation) up to a maximum of R 239 172 per person for the above period. (As per page 4)  
(See 2.2.2 for directors' / members' earnings)

(RANDS ONLY)

2.2.2 Total earnings paid to directors of a Company or members of a Close Corporation up to a maximum of R239 172 per person for the above period. (As per page 4)

Compulsory: Attach a list of the names, ID numbers and addresses.

2.2.3 Total cash value of free food and/or quarters, if not included in 2.2.1 or 2.2.2.

2.2.4 TOTAL AMOUNT (2.2.1 + 2.2.2 + 2.2.3).

2.2.5 TOTAL AMOUNT IN WORDS: \_\_\_\_\_

Compulsory:

2.3 NB: If the number of employees and/or the total earnings paid, differ by 30% more or less from the previous assessment year, 2008, briefly give reasons for the difference.

**PART 3 Failure to complete this part will result in the provisional earnings being estimated by this Office. The figure will be based on the actual earnings declared in 2.2.4 plus a percentage which is determined by the Commissioner from time to time.**

3.1 Number of employees expected to be employed during the period.  **2010**  
1 March 2010 to 28 February 2011.

3.1.1 Number of directors/members expected to be employed during the period.   
1 March 2010 to February 2011.

Estimated earnings of all the employees (permanent, temporary and casual) for the 2010 - 2011 assessment year.

**3.2 EARNINGS EXPECTED TO BE PAID FOR THE PERIOD 1 MARCH 2010 TO 28 FEBRUARY 2011.**

3.2.1 Total amount of earnings expected to be paid to all employees (excluding directors of a Company or members of a Close Corporation) up to a maximum of R 261 893 per person for the above period.  
(See 3.2.2 for directors' / members' earnings)

(RANDS ONLY)

3.2.2 Total earnings expected to be paid to directors of a Company or members of a Close Corporation up to a maximum of R 261 893 per person for the above period.

3.2.3 Total cash value of free food and/or quarters, if not included in 3.2.1 or 3.2.2.

3.2.4 TOTAL AMOUNT (3.2.1 + 3.2.2 + 3.2.3).

3.2.5 TOTAL AMOUNT IN WORDS: \_\_\_\_\_

Compulsory:

3.3 NB: If the number of employees and / or the total earnings expected to be paid, differ by 30% more or less from the previous assessment year, 2009, ( Part 2 ), briefly give reasons for the expected difference:

<b>DECLARATION BY EMPLOYER.</b>																					
I (full names)	being the employer of above-mentioned company, declare that all the particulars shown in this return and those stated in the accompanying schedules are true and correct in every respect. I declare that all parts of this return which are applicable to the company have been completed and that all the information, details and schedules requested have been furnished. In the case of the company being dormant the information in item 1.13 has been completed.																				
<b>SIGNATURE:</b>	<b>DATE:</b>																				
<p>SHOULD THIS RETURN BE COMPLETED BY AN AGENT/PAYROLL ADMINISTRATOR, ACTING ON BEHALF OF THE EMPLOYER, THE DETAILS BELOW MUST BE FILLED IN.</p>																					
<b>PREPARATION OF RETURN BY AGENT/PAYROLL ADMINISTRATOR.</b>																					
<b>PREPARED BY:</b>	<b>BUSINESS / POSTAL ADDRESS</b>																				
1. NAME IN FULL:																					
2. SURNAME:																					
3. ID NUMBER/COMPANY REGISTRATION NO:																					
4. RELATIONSHIP TO EMPLOYER:																					
5. TAX REFERENCE NUMBER:																					
	Postal code. <table border="1" style="display: inline-table;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
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I (full names)	declare that all the information, details and schedules furnished in this return are, to the best of my knowledge, correct and complete and disclose all the relevant information as furnished to me by the employer.																				
<b>SIGNATURE:</b>	<b>DATE:</b>																				

NB: 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.

**COMPULSORY:**  
PLEASE ENSURE THAT THE DECLARATION ON THE BACK PAGE (PAGE 4) IS COMPLETED

## Declaration March 2009 - February 2010

I, the undersigned confirm that the number of employees and their earnings for the 12 months ending 28/02/2010 are as follows:

Declared Provisional Earnings: 2009				Actual Earnings: 2009				Provisional Earnings: 2010				
Month	Number of employees and amount of earnings per month paid to all employees (excluding directors of a Company or members of a Close Corporation up to a maximum of R239 172 per person for the above period.		Number of directors/members and amount of earnings per month paid to directors of a Company or members of a Close Corporation up to a maximum of R239 172 per person for the above period.		Number of employees and amount of earnings per month paid to all employees (excluding directors of a Company or members of a Close Corporation up to a maximum of R239 172 per person for the above period.		Number of directors/members and amount of earnings per month paid to directors of a Company or members of a Close Corporation up to a maximum of R239 172 per person for the above period.		Number of employees and amount of earnings per month paid to all employees (excluding directors of a Company or members of a Close Corporation up to a maximum of R261 893 per person for the above period.		Number of directors/members and amount of earnings per month paid to directors of a Company or members of a Close Corporation up to a maximum of R261 893 per person for the above period.	
	Number	Earnings	Number	Earnings	*Number	**Earnings	***Number	****Earnings	*Number	**Earnings	***Number	****Earnings
Mar												
Apr												
May												
Jun												
Jul												
Aug												
Sep												
Oct												
Nov												
Dec												
Jan												
Feb												
<b>Total</b>												
					*Transfer number of employees to item 2.1 on page 2. **Transfer amount of earnings to item 2.2.1 on page 2. ***Transfer number of directors to item 2.1.1 on page 2. ****Transfer amount of earnings to item 2.2.2 on page 2.							
					*Transfer number of employees to item 3.1 on page 2. **Transfer amount of earnings to item 3.2.1 on page 2. ***Transfer number of directors to item 3.1.1 on page 2. ****Transfer amount of earnings to item 3.2.2 on page 2.							
Average												
<b>Approved by: 2009</b>					<b>Company Banking Information</b>				<b>Approved by: 2010</b>			
Name:					Bank Name:				Name:			
Designation:					Account No:				Designation:			
Date:					Branch Code:				Date:			
Telephone No:					Branch Name:				Telephone No:			
e-mail Address:					Type of Acc:				e-mail Address:			

**IMPORTANT INFORMATION AND GUIDELINES**

1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2010, 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.
2. KINDLY TAKE NOTE THAT THE RETURN OF EARNINGS, W.As.8, IS MAILED TO ALL REGISTERED EMPLOYERS IN THE BEGINNING OF THE YEAR. THE ONUS IS UPON THE EMPLOYER TO NOTIFY MY OFFICE BY THE 1<sup>ST</sup> OF MARCH IF THE RETURN OF EARNINGS FORM HAS NOT BEEN RECEIVED. FORMS ARE AVAILABLE ON THE WEBSITE.

**WHO IS AN EMPLOYEE AS REFERRED TO IN PART 2.1**

"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 AS REFERRED TO IN PART 2.2**

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 1.14) and declare the final earnings paid to that date.

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

As a result of continuously rising costs, the 2009 – 2010 minimum assessment has been increased to R 620.00 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.
- Application should be made in good time, **5 working days before it is required**, preferably on a letterhead, in writing. If arrangements made for instalments attached copy of receipt.
- Please quote the registration number, as well as telephone and fax numbers with dialling code.
- Faxed requests are acceptable. **Use only fax numbers 012- 357 1817 / 012- 323 0262 or 012- 323 5433**
- Any tampering with the contents of these letters is a serious offence.

**WEBSITE/ADDRESS**

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