# GOVERNMENT NOTICE

### **DEPARTMENT OF LABOUR**

No. 72 27 January 2006

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, Nerine Beverlee Kahn, Acting 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. 278 in the following Government Gazette No. 274 **16** of 24 March 2005 and replace it with the following:

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

3. "The Return of Earnings shall be on form WAS 8 [ANNEXURB] with the particulars required therein, as the case may be."

**Acting Compensation Commissioner** 



# **RETURN OF EARNINGS DEPARTMENT OF LABOUR**

W.As 8

2005

**COMPENSATION FUND** COIDA, 1993 (ACT NO. 130 OF 1993) Section 82 (1)

To be furnished by all employers to: Assessments Division

Compensation House

Cnr Hamilton Street & Soutpansberg Road, Arcadia
4 (012) 319-9135/136/260/360 e-mail: cf-info@labour.gov.ze

website at http://www.labour.gov.za Year of assessment 01 March 2005 to 28 February 2006 Date of issue March 31, 2006 This return to be submitted on or before

		*Consult	the en	clos	ed g	uidel	ines	befo	re c	om	plet	ling	the	retu	rn		
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or services rendered																	
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c) Liquidated		Date		,	Y	Y	М	64	+	) [	,						┨
d) Owner passed away		Date		1	<del> </del>	Ÿ	A.A	in.	-	) [C							1
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Reference number

PART 2 Earnings of	all permanent, tempora	ary and casual employees	W.As 8								
PLEASE REFER TO TH	E GUIDELINES BEFORE CO	DMPLETING PART <b>2</b> AND PART <b>3</b> OF T	HE W.As 8 RETURN OF EARNINGS DOCUMENT								
2.1 Average number of emp	oloyees employed for the period 1	March <b>2005</b> to <b>28</b> February <b>2006</b>									
Actual earnings paid t	o all the employees (perm	anent, temporary and casual) for the	2005 - 2006 assessment year								
22 EARNINGSPAID	FOR THE PERIOD 1 MA	RCH2005 TO 28 FEBRUARY 2006	(RANDS ONL)	Y)							
of a Companyor C per person <i>for</i> the a	mings <b>paid</b> to all employees exclu Close Corporation dedared up to above period rs <sup>1</sup> / members' earnings)	=		0							
Corporation dec	dared to a maximum of R179 08	3 per person for the above <b>period</b>		0							
2.2.4 TOTALAMOUNT	Γ (2.2.1 + 2.2.2 + 2.2.3)			0							
	f employees and ∎or the tot ive the reasons for the diffe	al earnings expected to be paid differ rence:	substantially from those of the								
be based o	on the actual earnings declared employees expected to be en		l by this Office. The figure will								
grand TSV 100 and Section 100 at 200 at	e e en de la desta de la compansión de l	nent, temporary and casual) for the	2006 - 2007 assessment vear								
		THE PERIOD 1 MARCH 2006 TO 28									
or members of a C of R189 840 per pe (See 3.29 for director	mings expected to be paid to all a company or Close Corporation d erson for the above period st/ members' earnings)	eclared up to a maximum	(KANDS ONET)	0							
- ·	ected to be paid to directors of a tilon dedared to a maximum $of$ R1 riod										
<b>3.2.3</b> Total cash value of	of free food and/or quarters. if <b>not</b> i	ncluded in 3.2.1 or 3.2.2		0							
3.2.4 TOTAL AMOUNT	(3.2.1 + 3.2.2 + 3.2.3)			0							
	f employees and <b>l</b> or the toto <b>ve</b> the reasons for the differ	al earnings expected to be paid <b>differ</b> s ence:	substantially <b>from</b> those of the								
	NB! FAXED COPIES (	DF THIS DOCUMENTARE NOT AC	CEPTABLE								
I herebycertify that th	ne above particularsare	correct	<b>NB:</b> Financial statements may be requested by an investigating office if auditor								
Name printed:	Designation:	Signature:	Date:								

## IMPORTANT INFORMATION AND GUIDELINES

- 1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2006, A PENALTY MAY BE IMPOSED.
- 2 KINDLY TAKE NOTE THAT THE RETURN OF EARNINGS, W.As.8, IS MAILED TO ALL REGISTERED EMPLOYERS IN JANUARY EVERY YEAR. THE ONUS RESTS ON THE EMPLOYER TO NOTIFY THIS OFFICE BY THE 15TH FEBRUARY IF THE ANNUAL RETURN OF EARNINGS FORM HAS NOT BEEN RECEIVED. FORMS ARE AVAILABLE ON THE WEBSITE.
- IF YOU FAIL TO COMPLETE AND SUBMIT THE W.As.8 RETURN OF EARNINGS WITHIN THE PRESCRIBED PERIOD, SECTION 83(6) OF THE ACT EMPOWERS THE DIRECTOR GENERAL TO ESTIMATE THE EARNINGS. A PENALTY, NOT EXCEEDING 10% (TEN PERCENT) OF THE FINAL ASSESSMENT, MAY ALSO BE IMPOSED.

#### 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.

- a) a casual / temporary employee employed for the purpose of the employer's business
- b) a working director of a company or member of a body corporate, who has entered into a contract of service or of apprenticeship or learnership with the body corporate. in so far that the employee acts within the scope of his/her employment in tens of such contract. (Excluding shareholders or "silent partners" who are only paid dividends or sharing profits).

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.

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

### 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 lists** are not exhaustive, but are Intended only to highlight remuneration items for which there may be some doubt as to their inclusion ar exclusion.

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

- Overtime of a <u>regular</u> 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 <u>reuularly</u>, 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.
   Also attach a list with their names, ID numbers and addresses.

#### Excludedare the following:

- Payments of a reimbursive nature.
- Overtime worked occasionally.
- Payments for specific non-recurring tasks which do not from part of an employee's normal duties.
- Ex gratia payments.
- Intangiblefringe benefits such as the taxable portion of medical aid/pension contributions by the employer, etc.
- Payments to cover <u>special</u> expenses such as subsistence and travelling costs, lunch and <u>costs</u> for business meetings.
- Travel and other allowances paid occasionally.
- If a director's/member's remuneration is profit sharing, the Director/Member is not an employee in terms of the Act.

### FINAL EARNINGS

If your activities have ceased, indicate the date of cessation on the front page and declare the final earnings paid to that date.

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

As a result of continuously rising costs, the 2005 - 2006 mlnimum assessment has been increased to R 375 per annum.

#### LETTER OF GOOD STANDING

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

- a) Submitting the latestreturn of earnings.
- b) Assessment has been paid or instalments have been arranged.
- c) Application should be made in good time (one week) preferably on a letterhead, in writing.
- d) Please quote the registration number, as well as telephone and fax numbers with dialling code.
- Applications on behalf of the employer by Consultants or Agents should be in writing and accompanied by a Power of Attorney.
- 9 Faxed requests are acceptable. The applicable fax numbers are 012 323-5433/323 0262.
- g) 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

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