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**GOVERNMENT NOTICE**

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**DEPARTMENT OF LABOUR****No. 50****26 January 2007****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, Mothunye Phineas Mothiba, 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. 72 in the following Government Gazette no 28433 of 27 January 2006 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".

**M P MOTHIBA****ACTING COMPENSATION COMMISSIONER**



**labour**

Department:  
**Labour**  
**REPUBLIC OF SOUTH AFRICA**

**COMPENSATION FUND**  
COIDA, 1993 (ACT 130 OF 1993) Section 82(1)

The Hon., Prof., Dr., Rev., Messrs., Mr., Ms.,

**RETURN OF EARNINGS**

W.A.S. 8

**2006**

To be furnished by all employers to:  
Assessments Division

☒ 955, Pretoria, 0001

Compensation House

Cnr Hamilton Street & Soutpansberg Road, Arcadia

☎ Call centre 0860105350

e-mail: cf-info@labour.gov.za

website at <http://www.labour.gov.za>

Year of assessment | 01 March 2006 to 28 February 2007

Date of issue

This return to be submitted on or before | March 31, 2007

**\*Consult the enclosed guidelines before completing the return**

PART 1: EMPLOYER PARTICULARS		Fill in the white blocks <u>only</u> where particulars have changed. Use block letters where applicable, or mark with an 'X'	
1.1 Trading Name			
1.2 Name of owner, Co / CC			
1.3 Co / CC number			
1.4 Employer's ID number			
1.5 Postal address			
			Postal code:
1.6 Physical address			
1.7 Telephone number		Code	Number
1.8 Fax number		Code	Number
1.9 Cell phone number			
1.10 E- Mail address			
1.11 Particulars of operation			
a) Describe the nature of goods sold/manufactured / or services rendered			
b) Describe the materials used in the manufacturing of goods			
c) Describe the nature and extent of construction/erection undertaken			
d) In case of farming, indicate the nature thereof			
e) Do you use tractors and/or power-driven saws			
		Livestock	Tillage
		Mixed farming:	%Livestock %Tillage
		Yes <input type="checkbox"/>	No <input type="checkbox"/>
1.12 Status of business			
a) Ceased		Date:	Y Y Y Y M M D D
b) Sold		Date:	Y Y Y Y M M D D
With all assets		Yes:	No: <input type="checkbox"/>
With all liabilities		Yes:	No: <input type="checkbox"/>
Name & Address of new owner			
c) Liquidated		Date:	Y Y Y Y M M D D
d) Owner passed away		Date:	Y Y Y Y M M D D

Reference number

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

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

2.1 Average number of employees employed for the period 1 March 2006 to 28 February 2007

2006

total earnings paid to all the employees (permanent, temporary and casual) for the 2006 - 2007 assessment year

**2.2 EARNINGS PAID FOR THE PERIOD 1 MARCH 2006 TO 28 FEBRUARY 2007**

**(RANDS ONLY)**

2.2.1 Total amount of earnings paid to all employees excluding directors or members of a Company or Close Corporation declared up to a maximum of **R189 840** per person for the above period  
(See 2.2.2 for directors'/ members' earnings)

2.2.2 Total earnings paid to directors of a Company or members of a Close Corporation declared to a maximum of **R189 840** per person for the above period

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)

2.3 NB: If the number of employees and / or the total earnings paid, differ substantially from those of the previous year, briefly give the 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 10%.

3.1 Average number of employees expected to be employed for the period 1 March 2007 to 29 February 2008

2007

estimated earnings of all the employees (permanent, temporary and casual) for the 2007 - 2008 assessment year

**3.2 EARNINGS EXPECTED TO BE PAID FOR THE PERIOD 1 MARCH 2007 TO 29 FEBRUARY 2008**

**(RANDS ONLY)**

3.2.1 Total amount of earnings expected to be paid to all employees excluding directors or members of a Company or Close Corporation declared up to a maximum of **R201 984** per person for the above period  
(See 3.2.2 for directors'/ members' earnings)

3.2.2 Total earnings expected to be paid to directors of a Company or members of a Close Corporation declared to a maximum of **R201 984** 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)

3.3 NB: If the number of employees and / or the total earnings expected to be paid differ substantially from those of the previous year, briefly give the reasons for the difference:

**NB! FAXED COPIES OF THIS DOCUMENT ARE NOT ACCEPTABLE**  
I hereby certify that the above particulars are correct

NE: Financial statements may be requested by an Investigating officer / auditor

**IMPORTANT INFORMATION AND GUIDELINES**

1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2007, 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.
3. 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 terms 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 or 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 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.  
**Also 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.
- 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 2006 - 2007 minimum assessment has been increased to R 390.00 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 latest return 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.
- e) Applications on behalf of the employer by Consultants or Agents should be in writing and accompanied by a Power of Attorney.
- f) 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>