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## GOVERNMENT NOTICE

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### DEPARTMENT OF LABOUR

No. 241

5 March 2009

**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 30607 of 20 December 2007 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 may be.

S. S. Mkhonto

COMPENSATION COMMISSIONER



labour

Department:  
Labour  
**REPUBLIC OF SOUTH AFRICA**

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

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

## RETURN OF EARNINGS

W.A.S. 8

2008

To be completed and submitted by all employers to:  
Assessments Division

955, Pretoria, 0001

Compensation House

Cnr Hamilton Street & Soutpansberg Road, Arcadia

**☎ Call centre 0860105350 Right Fax: 012-357-1829**

**e-mail: [roe@labour.gov.za](mailto:roe@labour.gov.za)**

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

	<b>REFERENCE NUMBER</b>
Year of assessment	01 March 2008 to 28 February 2009
Date of issue	
is return to be submitted on or before	31 March 2009

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

## PART 1: EMPLOYER PARTICULARS

Fill in the white blocks only where particulars have changed.  
Use block letters where applicable, and mark with an X

[illegible]

WAs 8

**2008**

**2.1 Average number of employees employed for the period 1 March 2008 to 28 February 2009.**

(See 2.2.2 for directors'/ members' earnings)

[illegible]

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

[illegible]

2009

(See 3.2.2 for directors'/ members' earnings).

[illegible]

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

[illegible]

Date:

**IMPORTANT INFORMATION AND GUIDELINES**

1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2009, 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 1.13) and declare the final earnings paid to that date.

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

As a result of continuously rising costs, the 2008 - 2009 minimum assessment has been increased to **R 550.00** per annum.

**LETTER OF GOOD STANDING**

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

- Submitting the latest return of earnings.
- Assessment has been paid or installments have been arranged.
- 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.
- Applications on behalf of the employer by Consultants or Agents should be in writing and accompanied by a Power of Attorney.
- Faxed requests are acceptable. **Use only fax number 012- 357 1817**
- 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>