GOVERNMENT NOTICE

DEPARTMENT OF LABOUR

No. 150

23 February 2011

Rules, Forms and Particulars which shall be furnished in terms of the Compensation for Occupational Injuries and Diseases Act, 199 3 (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 Am ended) item 3 of my prescription as published under notice no. 499 in the following Government Gazette no 33085 of 19 April 2010 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 A] with the particulars required therein, as the case maybe".

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.As. 8

		2010	

To be completed and submitted by all employers to:

№ 955, Pretoria, 0001

Compensation House

Cnr Hamilton Street & Soutpansberg Road, Arcadia

■ Call centre 0860105350

Only original document will be accepted.

Information relating to earnings (staff costs)

Year of assessment 01 March 2010 to 28 February 2011
Date of issue

This return must be submitted on or before 31 March 2011

	Refer	to t	the	enc	ios	ed	gul	deli	nes	s be	for	e c	om	plei	ing	the	re	lurr	t.		
PART 1: EMPLOYER PARTICUL	LARS	Cor	11910	•		nii.	e.														
100		Uer	1010	ok i			ler		444	414				***		×					
1.1 Co/CC Registration name (per Cipr	o).	Ш								L	L_				L						
Sole Proprietor: Name of owner.																					
1.2 Tradingname (if applicable)										L_	L_	_									
1.3 Co or CC number.			Ш									_	L.,		$oxed{oxed}$						
1.4 Employer's ID number.													L								
1.5 Unemployment Insurance no.																					
1.6 Postal address.																					
			Ш							L	L	L									
			Ш			Ш					_	L	F	os	tal c	code	e:				
1.7 Physical address.											L	L									
				C	od	е										Nu	mb	er			
1.8 Telephone number.						L															
				C	od	e	-									Nu	mb	er			
1.9 Fax number.															<u> </u>						
1.10 Cell phone number.																					
1.11 E- Mail address.																					
1.12 Particulars of operation.																					
a) Describe the nature of business/																					
farming activities/ goods sold or																					
manufactured or services rendered.																					
b) Describe the materials used																					
in the manufacturing of goods.				•						-											
c) Describe the nature and extent																					
of construction/erection	100																				
undertaken.																					
d) In case of farming,		Liv	est	ack									ag	e							
indicate the nature thereof.		Mi	ed		nit	9					ak .				76	TH					
e) Do you use tractors and/or	0.000330	Yes	6					No													
power-driven saws.				-																	
1.13 Status of business.																					
a) Ongoing (under same ownership												_									
and control as previous year.)		Yes	s:						No	:					_						
b) Ceased.		Dat	te:		>	1	14	}		år	5.5 5.5		D	()	T						
c) Sold with:						÷	Y	;		W	i,,	1	()	0	I						
Assets only.		Yes	Yes:				No:			:											
Assets & fiabilities.		Yes	s:		No			No	:												
Name & Address of		П										Γ									
New owner / CC or Co.		П		\neg	-				Γ		<u> </u>			Γ							
d) Liquidated/Sequestrated		Dat	te:		ž,	Y	Y	>-		94	M		(.)	ः							
By Court Order Quote Estate no.		NO				Ш	L		oxdot	L	L	L		_	<u> </u>		L				
e) Owner deceased.		Dat	te:	- 1	×*	Υ'	Y	Y	ı	1	4.5	1	10	0	1						

PART 2:

Reference number:

Declaration 01 March 2010 - 28 February 2011

I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries & wages) for the 12 months ending 28/02/2011 are as follows:

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 R261 893 per person for the above period. Number Earnings - (Rands only) Rands only) Number Earnings - (Rands only) Rands only Number Earnings - (Rands only) Number Number Earnings - (Rands only) Number				Y (12.30/2/2/2/2)	Provisional Earnings:01/03/2011- 29/02/2012										
costs/aslafries & wegea) per moth paid to all enclores of a (excluding directors of a Company or members of a Close corporation) up to a maximum of the company or members of a Close corporation) up to a maximum of the above period. Number Earnings - (Rands only) Final Service				***************************************											
month paid to all employees (excluding discisors of a Company or members of a Close or members of a company or members of a close or				and amount	of <u>earnings</u> (staff			1							
ceoluding directors of a Company or members of a Close organary or members or a close organary or a close organary or members or a close organary or a close organary or a close organary or members or a close organary organa					- ''		• , ,								
Month	l					•	•								
Month Representation by the a maximum of R277 880 per person for the above period. Number Earnings - (Rands only) Mar Apr Apr Apr Apr Apr Apr Apr Aug Bay apr Bay ap	l						-								
R251 883 per person for the above period. Raminum of R277 880 per person for the above period. maximum of R277 880 per person for the above period. per per per per per per per per per								1	•						
Above period. Number Earnings - (Rands only) Number Earnings - (Rands only) Number Earnings - (Rands only) Mar	Month	corporation)	up to a maximum of	R261 893 pe	r person for the			up to a maxi	mum of R277 860						
Number Earnings - (Rands only) Rands onl		1	•	above period	l. '	N. Control of the Con	•	per person for the above period.							
Mar (Rands only) (l	above period	i.			person for th	e above period.								
Mar (Rands only) (
Rands only Ran		Number	Earnings -	Number	Earnings -	Number	Earnings -	Number	Earnings -						
Apr May Jun Jul Aug Sep		102000	(Rands only)		(Rands only)		(Rands only)		(Rands only)						
May Jun Jul	Mar					Š									
Jun Jul															
Jul Aug Sep															
Aug Sep Oct Nov Dec Jan Feb Total Final EARNINGS PAID Final EARNINGS PAID Final EARNINGS PAID Final EARNINGS PAID Final EARNINGS Final E						-									
Sep Oct															
Oct Nov Dec															
Nov Dec															
Dec Jan Fib Fi						*	1								
Jan Feb Total FINAL EARNINGS PAID FINAL EARNINGS PAID FINAL EARNINGS PAID FINAL EARNINGS PAID FINAL EARNINGS Total carnings 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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Complany Banking information: Bank Name: Account No: Branch Code: Branch Code: Branch Code: Branch Code: Branch Name: Account No: Branch Name: Account No: Branch Name: Account No: Branch Name: Acc						<u> </u>									
Feb Total FINAL EARNINGS PAID ESTIMATED FARNINGS 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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking information: Bank Name: Account No: Branch Name: Office use only - Codified. Office use only - Codified. Office use only - Codified.															
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: Variance on actual earnings above 10% will be investigated: Declaration by employer. Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Babting Information: Branch Name: Company Babting Information: Branch Name: Office use only - Codified. Office use only - Codified. Office use only - Codified.															
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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banting Information: Branch Code: Branch Name: Office use only - Codified.	reb														
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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Branch Code: Branch Co	Total														
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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Branch Code: Branch Name: Office use only - Codified.				FILM EA	ANINGS PAID	ESTIMAT	ED EARNINGS								
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: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Branch Code: Branch Name: Office use only - Codified.	Total earni	ings of bot	th employees			Ŕ									
quarters. (if applicable) in Rands. GRAND TOTAL OF EARNINGS State in words the grand total of earnings: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking information: Branch Code: Branch Name: Ostate in words the grand total of earnings: State in words the grand total of earnings: Declaration by Agent/Payroll Administrator; Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Office use only - Codified.															
quarters. (if applicable) in Rands. GRAND TOTAL OF EARNINGS State in words the grand total of earnings: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking information: Branch Code: Branch Name: Ostate in words the grand total of earnings: State in words the grand total of earnings: Declaration by Agent/Payroll Administrator; Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Office use only - Codified.	Total cash	value of f	ree food and/ or												
GRAND TOTAL OF EARNINGS State in words the grand total of earnings: Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Branch Name: Account No: Branch Name: Branch Name:	i														
State in words the grand total of earnings: Variance on actual earnings above 10% will be investigated: Declaration by employer Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information Bank Name: Account No: Branch Code: Branch Name: State in words the grand total of earnings:	(
State in words the grand total of earnings: Variance on actual earnings above 10% will be investigated: Declaration by employer Name: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information Bank Name: Account No: Branch Code: Branch Name: State in words the grand total of earnings:	CDAND TO	TAL OF E	ADMINICO												
Variance on actual earnings above 10% will be investigated: Declaration by employer: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:				l .		Chain in a	anda Aba muna d	-4-1-4							
Declaration by employer Name: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:	State in we	oras the gr	and total of earr	iings:		State in w	oras the grand t	otal of ear	nings:						
Declaration by employer Name: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
Declaration by employer Name: Name: Designation: Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:	Variance on	notical cam	ninge shows 150%	will ha imua	atinatad:	*****									
Name: Designation: Designation: Designation: SIGNATURE: Date: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:				will be lilve	stigated.	No contractive	va kur Amansi Davi	all Admini	elegiae:						
Designation: SIGNATURE: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:		allant Michiel into					iilid Ara) iilida k	On Manne	suawi.						
SIGNATURE: Date: Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
Date: Telephone No: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
Telephone No: e-mail Address: e-mail Address: Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
e-mail Address: company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
Company Banking Information: Bank Name: Account No: Branch Code: Branch Name:															
Bank Name: Account No: Branch Code: Branch Name:				on a transcriptor of the second		e-man Au		r & 5181							
Account No: Branch Code: Branch Name:			mation:				Office use or	nıy - Codifi	ea.						
Branch Code: Branch Name:															
Branch Name:															
	Type of Acc	:													

NB: IT IS THE RESPONSIBILITY OF THE EMPLOYER TO ENSURE THAT THE INFORMATION DECLARED IS ACCURATE AND CORRECT

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.

IMPORTANT INFORMATION AND GUIDELINES

- 1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2011, 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 1ST 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.

"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 <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>regularly</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.

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 <u>special</u> 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/sequestrated 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 2010 - 2011 minimum assessment has been increased to R720 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.

WEESTEADDRESS

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