

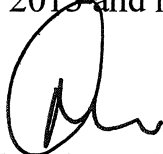
No. 268

4 April 2014

27/02/2014

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. 197 in the following Government Gazette no 36254 of 15 March 2013 and replace it with the following:-



Return of Earnings [Section 82 (1)]

3. "The Return of Earnings shall be on Form W.As. 8 [AnnexureA] with the particulars required therein, as the case maybe", and this form will not be posted to registered employers and is obtainable from <http://www.labour.gov.za>

All employers are encouraged to file on line as per link <http://www.labour.gov.za>



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
2013

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

Only original document will be accepted.

Information relating to earnings (staff costs)
should be kept for at least 4 years.

REFERENCE/CA NUMBER
BP NO.

Year of assessment

01 March 2013 to 28 February 2014

Date of issue

This return must be submitted on or before

31 March 2014

THIS FORM CAN ALSO BE SUBMITTED ONLINE: www.labour.gov.za

REFER TO THE ENCLOSED GUIDELINES BEFORE COMPLETING THE RETURN. DO NOT SUBMIT THIS FORM IF REGISTERED ONLINE

PART 1: EMPLOYER PARTICULARS

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

1.1 Co/CC Registration name (per CIPC).
Sole Proprietor: Name of owner.
1.2 Trading name (if applicable)
1.3 Co or CC number.
1.4 Employer's ID number.
1.5 Unemployment Insurance no.
1.6 Postal address.
Postal code:
1.7 Physical address.
Region
Code
Number
1.8 Telephone number.
Code
Number
1.9 Fax number.
1.10 Cell phone number.
1.11 E- Mail address.
1.12 Particulars of operation.

- Describe the nature of business/ farming activities/ goods sold or manufactured or services rendered.
- Describe the materials used in the manufacturing of goods.
- Describe the nature and extent of construction/erection undertaken.
- In case of farming, indicate the nature thereof.
- Do you use tractors and/or power-driven saws.

Livestock
Tillage
Mixed farming: %Livestock
% Tillage
Yes
No
1.13 Status of business.
a) Ongoing (under same ownership and control as previous year.)
b) Ceased.
c) Sold with:

Assets only.

Assets & liabilities.

Name & Address of

New owner / CC or Co.

d) Liquidated/Sequestered

By Court Order Quote Estate no.

e) Owner deceased.
Yes:
No:
Date:

Y Y Y Y M M D D

Date:

Y Y Y Y M M D D

Yes:
No:
Yes:
No:
Date:

Y Y Y Y M M D D

NO
Date:

Y Y Y Y M M D D

PART 2:

Reference number:

Declaration 01 March 2013 - 28 February 2014

I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries & wages) for the 12 months ending 28/02/2014 are as follows:

Actual Earnings:01/03/2013 - 28/02/2014					Provisional Earnings:01/03/2014- 28/02/2015			
Month	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 R 312 480 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month paid to directors of a Company or members of a Close Corporation up to a maximum of R 312 480 per person for the above period.		Number of employees and amount of earnings (staff costs/salaries & wages) per month expected to be paid to all employees (excluding directors of a Company or members of a close corporation) up to a maximum of R 332 479 per person for the above period.		Number of directors/members and amount of earnings (staff costs/salaries & wages) per month expected to be paid to directors of a Company or members of a Close Corporation up to a maximum of R 332 479 per person for the above period.	
	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)	Number	Earnings - (Rands only)
Mar								
Apr								
May								
Jun								
Jul								
Aug								
Sep								
Oct								
Nov								
Dec								
Jan								
Feb								
Total								

	FINAL EARNINGS PAID	ESTIMATED EARNINGS
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:	State in words the grand total of earnings:	
Give reason where earnings differ by 30% from the previous year:		
Declaration by employer:	Declaration by Agent/Payroll Administrator:	
Name:	Name:	
Designation:	Designation:	
SIGNATURE:	SIGNATURE:	
Date:	Date:	
Telephone No:	Telephone No:	
e-mail Address:	e-mail Address:	
Company Banking Information:	Office use only - Codified.	
Bank Name:		
Account No:		
Branch Code:		
Branch Name:		
Type of Acc:		

NB: IT IS THE RESPONSIBILITY OF THE EMPLOYER TO ENSURE THAT THE INFORMATION DECLARED IS ACCURATE AND CORRECT, THEREFORE NO REVISIONS WILL BE ENTERTAINED
 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.
 PLEASE FURNISH THIS OFFICE WITH A SWORN AFFIDAVIT IF THE NATURE OF BUSINESS CHANGED

In the event that more than one return is furnished for the same assessment period this office will accept the first return as final
 Criminal proceedings will be instituted for misrepresentation of facts

IMPORTANT INFORMATION AND GUIDELINES

1. IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2014, 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 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/sequestrated 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 2013 – 2014 minimum assessment has been increased to **R 900** 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.
- E-mailed requests are acceptable. **Use only the e-mail address cf.logrequest@labour.gov.za**
- 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>

RETURNS OF EARNINGS ONLINE SUBMISSION

The office has introduced the online submission of Return of earnings. The employers can submit their return online.

- Go to www.labour.gov.za under online services block/tab you click “ Compensation Fund Return of Earnings Submissions” then on the next screen click



I am a new user and I want to Register --->



“

” to register

- Then fill in the required fields and apply



Useful Documents:

[ROE Process Flow](#)

- There is also a process flow attached [ROE Process Flow](#) on the website with steps to guide you.
- If you encounter any problems please send an email to roe@labour.gov.za
- .