

## GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

## DEPARTMENT OF LABOUR

NO. 379

27 MARCH 2018

NO.

09/03/2018

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, Vuyo Mafata, 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. 117 in the following Government Gazette no 40612 of 10 February 2017 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>



V MAFATA.  
COMPENSATION COMMISSIONER



## PART 2:

Reference number: 

Declaration 01 March 2017 - 28 February 2018								
I, the undersigned confirm that the number of employees and their earnings (staff costs/salaries & wages) for the 12 months ending 28/02/2018 are as follows:								
Actual Earnings:01/03/2017 - 28/02/2018					Provisional Earnings:01/03/2018 - 28/02/2019			
Month	Number of employees and amount of earnings (staff costs/salaries & wages) per month paid to all employees (excluding directors of Company or members of a close corporation) up to a maximum of R 403 500 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 403 500 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 430 944 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 430 944 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								
			<b>FINAL EARNINGS PAID</b>		<b>ESTIMATED EARNINGS</b>			
<b>Total earnings of both employees and Directors/Members:</b>								
<b>Total cash value of free food and/or quarters. (if applicable) in Rands.</b>								
<b>GRAND TOTAL OF EARNINGS</b>								
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:								
<b>Declaration by employer:</b>					<b>Declaration by Agent/Payroll Administrator:</b>			
<b>Name:</b>					<b>Name:</b>			
<b>Designation:</b>					<b>Designation:</b>			
<b>SIGNATURE:</b>					<b>SIGNATURE:</b>			
<b>Date:</b>					<b>Date:</b>			
<b>Telephone No:</b>					<b>Telephone No:</b>			
<b>e-mail Address:</b>					<b>e-mail Address:</b>			
<b>Company Banking Information:</b>					Office use only - Codified.			
<b>Bank Name:</b>								
<b>Account No:</b>								
<b>Branch Code:</b>								
<b>Branch Name:</b>								
<b>Type of Acc:</b>								
<p>NB: IT IS THE RESPONSIBILITY OF THE EMPLOYER TO ENSURE THAT THE INFORMATION DECLARED IS ACCURATE AND CORRECT, THEREFORE NO REVISIONS WILL BE ENTERTAINED</p> <p>IT IS COMPULSORY FOR BOTH EMPLOYER AND AGENT / PAYROLL ADMINISTRATOR TO SIGN THE DECLARATIONS ABOVE.</p> <p>IT IS A SERIOUS OFFENCE TO MAKE A FALSE DECLARATION OR FAIL TO RENDER A RETURN WITHIN THE PRESCRIBED PERIOD.</p> <p>THE ONUS IS ON THE EMPLOYER TO NOTIFY THE COMMISSIONER WITHIN 7 DAYS OF ANY CHANGES IN THE PARTICULARS SO FURNISHED (E.G NATURE OF BUSINESS OR CLOSURE OF BUSINESS, ETC)</p> <p>In the event that more than one return is furnished for the same assessment period this office will accept the first return as final</p> <p>Criminal proceedings will be instituted for misrepresentation of facts</p>								

**IMPORTANT INFORMATION AND GUIDELINES**

IF THE RETURN IS NOT SUBMITTED TO THIS OFFICE ON OR BEFORE 31 MARCH 2018, 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.

**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/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 2017 – 2018 minimum assessment has been increased to R 1153 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.
- The letter of good standing can only be generated online at <https://cfoonline.labour.gov.za/OnlineSubmissions>
- Usernames and passwords are the same as the one used when submitting on returns of earnings
- Use the 99..... number on the CF registration number then you link your company

**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](http://www.labour.gov.za) under online services block/tab you click “  ” then on the next screen click



- Then fill in the required fields and apply “ to register



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



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

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

Wet op Vergoeding vir Beroepsbeserings en- Siektes, 1993 (Wet 130 van 1993) Artikel 82(1)  
 Sy Edele., Prof., Dr., Eerw., Mnre., Mnr., Me.

**Opgawe van Verdienste**

W.As. 8

2017

Moet deur alle werkgewers voltooi en ingedien word:

Pos aan: Aanslae Afdeling

☒ 955, Pretoria, 0001

Compensation House

H/v Hamiltonstraat & Soutpansbergweg, Arcadia

☎ Inbel Sentrum 0860105350

Slegs oorspronklike dokumente sal aanvaar word.

Inligting wat verwys na Verdienste (personeel

kostes) moet vir ten minste 4 jaar gehou word.

<b>VERWYSINGS/CA NOMMER</b>	
<b>BP NO</b>	
Aanslag jaar	01 Maart 2017 tot 28 Februarie 2018
Datum uitgereik	
Hierdie opgawe moet ingedien word voor of op	
	31 Maart 2018

**HIERDIE VORM KAN OOK AANLYN INGEDIEN WORD: [www.labour.gov.za](http://www.labour.gov.za)**

Raadpleeg asseblief die ingeslote riglyne met voltooiing van die vorm. **Indien u reeds aanlyn geregistreer is, moet hierdie vorm nie ingedien word nie.**

<b>DEEL1: WERKGEWERSBESONDERHEDE</b>		<b>Vul die wit blokke in slegs waar besonderhede verander het. Gebruik blokkletters of maak 'n X waar van toepassing</b>	
<b>1.1 Mpy/Bk Registreerde naam (by CIPC)</b>			
<b>/Alleeneienaar: Naam van Eienaar.</b>			
<b>1.2 Handelsnaam (indien van toepassing)</b>			
<b>1.3 Maatskappy of BK nommer.</b>			
<b>1.4 Werkgewer se ID-nommer.</b>			
<b>1.5 Werkloosheidsversekerings nommer.</b>			
<b>1.6 Posadres.</b>			
			Poskode
<b>1.7 Liggingsadres.</b>			
		Streek	
		Kode	Nommer
<b>1.8 Telefoonnommer.</b>			
		Kode	Nommer
<b>1.9 Faksnommer.</b>			
<b>1.10 Selfoonnommer.</b>			
<b>1.11 E- pos adres.</b>			
<b>1.12 Besonderhede van werksaamhede.</b>			
a) Beskryf die aard van die besigheidsboerderywerksaamhede, goedere wat verkoop of vervaardig word/of dienste gelewer.			
b) Beskryf die materiaal wat gebruik word in die vervaardiging van goedere.			
c) Beskryf die aard en omvang van konstruksie/oprigting wat onderneem word.			
d) Indien 'n boerdery, dui die aard van die boerdery aan.			
e) Gebruik u enige trekkers en/of krag aangedrewe sae?			
		Veeboerdery	Saaiboerdery
		Gemengde boerdery: % Vee <input type="text"/> % Saai <input type="text"/>	
		Ja	Nee
<b>1.13 Status van die besigheid.</b>			
a) Aaneenlopend (onder dieselfde eienaarskap en beheer soos vorige jaar.)			
b) Gestak.			
c) Verkoop met:			
Bates.			
Bates & laste.			
Naam en adres van nuwe eienaar / Mpy of BK.			
d) Gelikwider/gesekwestreer met Hofbevel Boedel No.			
e) Eienaar oorlede.			
		Ja:	Nee:
		Datum:	Datum:
		Ja:	Nee:
		Ja:	Nee:
		Datum:	NO
		Datum:	Datum:

DEEL 2:

Verwysingsnommer:

## Verklaring vir 01 Maart 2017 - 28 Februarie 2018

Ek, die ondergetekende verklaar hiermee dat die aantal werknemers en hulle verdienste (personeel kostes/salarisse & lone) vir die 12 maande geëindig 28/02/2018 soos volg was:

Werklike verdienste verklaar: 01/03/2017 - 28/02/2018				Voorlopige verdienste: 01/03/2018 - 28/02/2019					
Maand	Aantal werknemers en totale verdienste (personeel kostes/salarisse & lone) betaal per maand aan alle werknemers (uitgesonderd direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie) tot 'n maksimum van R 403 500 per persoon vir bogenoemde tydperk.		Aantal direkteure/lede en totale verdienste (personeel kostes/salarisse & lone) per maand van direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie betaal tot 'n maksimum van R 403 500 per persoon vir bogenoemde tydperk.		Aantal werknemers en totale verdienste (personeel kostes/salarisse & lone) betaal per maand aan alle werknemers (uitgesonderd direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie) tot 'n maksimum van R 430 944 per persoon vir bogenoemde tydperk.		Aantal direkteure/lede en totale verdienste (personeel kostes/salarisse & lone) per maand van direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie betaal tot 'n maksimum van R 430 944 per persoon vir bogenoemde tydperk.		
	Aantal	Verdienste (Slegs Rande)	Aantal	Verdienste (Slegs Rande)	Aantal	Verdienste (Slegs Rande)	Aantal	Verdienste (Slegs Rande)	
Mrt									
Apr									
Mei									
Jun									
Jul									
Aug									
Sep									
Okt									
Nov									
Des									
Jan									
Feb									
Totaal									
				WERKLIKE VERDIENSTE		BERAAMDE VERDIENSTE			
Totale verdienste van beide werknemers en Direkteure/Lede.									
Totale kontantwaarde van gratisvoedsel en/of huisvestig. (indien van toepassing) in Rande.									
TOTALE BEDRAG VAN VERDIENSTE									
Totale bedrag van verdienste in woorde:						Totale bedrag van verdienste in woorde:			
Gee redes indien werklike verdienste met 30% van die vorige jaar verskil:									
Goedgekeur deur werkgewer						Goedgekeur deur Agent/Betaal Rol Administrateur			
Naam:						Naam:			
Hoedanigheid:						Hoedanigheid:			
HANDTEKENING:						HANDTEKENING:			
Datum:						Datum:			
Telefoon Nr:						Telefoon Nr:			
e- pos adres:						e- pos adres:			
Bank besonderhede van Besigheid:						Kantoor gebruik alleenlik - Gekodifiseer.			
Bank Naam:									
Rekening Nr:									
Tak Kode:									
Tak Naam:									
Tipe rekening:									
NB: DIT IS DIE WERKGEWER SE VERANTWOORDELIKHEID OM SEKER TE MAAK DAT DIE VERKLAARDE INLIGTING AKKURAAAT EN KORREK IS EN GEEN WYSIGING SAL OORWEEG WORD NIE.									
DIT IS VERPLIGTEND VIR BEIDE WERKGEWER EN AGENT/BETAAL ROL ADMINISTRATEUR OM BOGENOEMDE VERKLARING TE TEKEN.									
DIT IS 'N ERNSTIGE OORTREDING OM 'N VALS VERKLARING TE MAAK OF OM TE VOORKOM DAT 'N OPGAWE BINNE DIE VOORGESKREWE TYDPERK IN GEDIEN WORD.									
ENIGE VERANDERING VAN DIE VERSTREKTE BESONDERHEDE VAN DIE BESIGHEID MOET BINNE 7 DAE VERKLAAR WORD ( BV. AARD VAN DIE BESIGHEID, SLUITING VAN DIE BESIGHEID, ENS.)									
INDIEN MEER AS EEN OPGAWE VAN VERDIENSTE VIR DIESELFDE AANSLAG TYDPERK ONTVANG WORD, SAL DIE KANTOOR DIE EERSTE VORM AANVAAR AS FINAAL. KRIMENELE PROSEDURES SAL INGESTEL WORD VIR DIE VERKLARING VAN VALS INLIGTING.									

**BELANGRIKE INLIGTING EN RIGLYNE**

INDIEN DIE OPGAWE NIE BY HIERDIE KANTOOR VOOR OF OP 31 MAART 2018 INGEDIEN IS NIE, KAN 'N BOETE GEHEF WORD, INTERME VAN ARTIKEL 83(6)(b) VAN DIE WET, MAG DIE DIREKTEUR-GENERAAL DIE VERDIENSTE BERAAM. 'N BOETE VAN HOOGSTENS 10% (TIEN PERSENT) VAN DIE FINALE AANSLAG MAG GEHEF WORD INTERME VAN ART. 83(6)(a)

**WIE IS 'N WERKNEMER SOOS BEDOEL IN DEEL 2.**

"Werknemer" beteken iemand wat 'n diens- of vakleerlingskap- of leerlingskapkontrak met 'n werkgever aangegaan het of daar volgens werk, hetsy die kontrak uitdruklik of stilswyend, mondeling of skriftelik is, en of die vergoeding bereken word deur tyd of werk gedoen, of kontant of *in natura* is en sluit in -

- Stuk/tydelike werknemer in diens vir die doel van die werkgever se besigheid/boerdery;
- Werkende direkteur van 'n Maatskappy of lid van 'n Beslote Korporasie/ Beheerliggaam, wat 'n diens- of vakleerlingskap- of leerlingskapkontrak aangegaan het, vir sover die werknemer optree binne die bestek van sy/haar diens ingevolge sodanige kontrak. (Uitgesonderd aandeelhouders of "rustende vennote" wat slegs dividende betaal word of in winste deel.)

**NB. 'n Alleeneienaar of vennote in 'n besigheids/boerderywerksaamheid word nie beskou as "werknemers" soos beskryf in die Wet nie en hulle verdienstes (personeel kostes / salarisse en lone) moet dus nie verklaar word nie.**

Iemand wat deur 'n arbeidsmakelaar verskaf word, teen betaling vir 'n kliënt vir die lewering van 'n diens of die verrigting van werk en vir welke diens of werk sodanige persoon deur 'n arbeidsmakelaar betaal word, is 'n werknemer van die arbeidsmakelaar. Die verdienste van sodanige persone moet nie ingesluit word in die kliënt se "Opgawe van Verdienste" nie.

**WAT IS VERDIENSTE (PERSONEEL KOSTES/SALARISSE & LONE) SOOS BEDOEL IN DEEL 2**

Verdienste is *alle* betalings wat gereeld, voor enige aftrekkings, hetsy in geld of *in natura*, gedoen word aan werknemers.

**Die volgende lys is nie volledig nie, maar is slegs bedoel om sekere vergoedingsitems uit te lig, waar twyfel oor die insluiting of uitsluiting kan bestaan.**

Ingesluit in die bruto verdienste voor enige aftrekkings is die volgende:

- Oortyd van 'n gereelde aard, (nie onderbroke of onreëlmatige oortyd).
- Bonusse van enige soort, insluitende aansporingsbonusse en jaarlikse bonusse.
- Kommissie, alhoewel die bedrag van maand tot maand kan wissel.
- Die kontantwaarde van voedsel en huisvesting verskaf aan werknemers as deel van 'n vergoedings-pakket. Kontantwaarde van byvoordele soos 'n maatskappymotor, gratis akkommodasie of akkommodasie teen afslag, ens.
- Reis-en ander toelaes wat gereeld betaal word as deel van die pakket.
- Waar die werknemer vergoed word ooreenkomstig 'n voordelepakket waar al die items deel van die pakket vorm, buiten die werkgebydraes soos bydraes tot 'n mediese fonds.
- Verdienste/trekkings wat betaal word aan werkende direkteure van 'n Maatskappy of lede van 'n Beslote Korporasie. (Om afsonderlik verklaar te word in Item 2.2.2). **Heg 'n lys aan met die name, ID-nommers en adresse.**

**Uitgesonderd** is die volgende:

- Terugbetalings van 'n vergoedende aard.
- Oortyd soms gewerk.
- Betalings vir spesifieke eenmalige take wat nie deel vorm van 'n werknemer se normale pligte nie.
- *Ex gratia*-betalings
- Ontasbare byvoordele soos die belasbare deel van mediese hulp/pensioenbydrae deur die werkgever, ens.
- Betalings om spesiale uitgawes soos reis- en verblyfkoste, middagetes en koste vir besigheidsvergaderings.
- Reis- en ander uitgawes wat by geleentheid betaal word.
- Winsdeling van Direkteure/Lede.

**FINALE VERDIENSTE: Indien besigheidverkoop/gestaak/gelikwieder/gesekwestreer of eienaar oorlede is:**

Dui die datum in die toepaslike spasio op die voorblad aan (item 1.13) en verklaar die finale verdienste wat tot daardie datum betaal is.

**MINIMUM AANSLAG ARTIKEL 83(2)(B)**

As gevolg van stygende koste is die minimum aanslag vir 2017– 2018 verhoog tot R 1153 per jaar.

**GOEIESTAND BRIEF:**

Hierdie brief kan slegs skriftelik versoek word sodra die werkgever aan die vereistes van die VBBS Wet voldoen het, naamlik:

- Die huidige opgawe van verdienste ingedien is.
- Aanslag is betaal of reëlings is getref vir paaiemente.
- Aansoek vir Goeiestand sertifikaat kan aanlyn gedoen word by <https://cfonline.labour.gov.za/Online Submissions>
- "Username" en wagwoorde is dieselfde as wanneer opgawes van verdienste aanlyn ingedien word.
- Gebruik die 99.... Nommer as die CF registrasie nommer om u maatskappy te Koppel vir die aanlyn goeiestand sertifikaat

**WEBTUISTE**

Die Wet op Vergoeding vir Beroepsbeserings en -siektes, 1993 en Wysigings is op die webtuiste beskikbaar by <http://www.labour.gov.za>



**AANLYN INDIENING VAN DIE OPGAWE VAN VERDIENSTE.**

Die aanlyn indiening van die Opgawe van Verdienste is deur hierdie kantoor bekend gestel.

- Gaan in op [www.labour.gov.za](http://www.labour.gov.za) en klik op “online services block/tab” klik op “  
en op die volgende skerm klik op



**I am a new user and I want to Register** →



• **Compensation Fund Return of Earnings Submissions**

” om te registreer.

- Vul die vereiste velde in en “apply”



**Useful Documents:**

**ROE Process Flow**

- Daar is ook ‘n proses met ‘n vloeiagram op die webtuiste wat die stappe verduidelik.
- Indien u enige probleem ondervind stuur asb ‘n e-pos aan [cfcallcentre@labour.gov.za](mailto:cfcallcentre@labour.gov.za)