DEPARTMENT OF EMPLOYMENT AND LABOUR

NOTICE 2390 OF 2024

COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT, 1993 (ACT NO 130 OF 1993), AS AMENDED

MAXIMUM AMOUNT OF EARNINGS AND MINIMUM ASSESSMENT ON WHICH THE ASSESSMENT OF AN EMPLOYER SHALL BE CALCULATED

I THEMBELANI WALTERMADE NXESI, Minister of Employment and Labour in terms of Section 83(8) and Section 83(2)(b) of the Compensation for Occupational Injuries and Diseases Act, 1993 (Act No. 130 of 1993), hereby prescribe:

a) The amount of R597 328 per employee per annum as the maximum amount of earnings on which an assessment of an employer shall be calculated; this amount being effective from 1st March 2024.

b) A Minimum Assessment of R1 530 for employers with effect from 1st March 2024.

c) A Minimum Assessment of R528 for domestic employers with effect from 1st March 2024.

MR T W NXESI, MP
MINISTER OF EMPLOYMENT AND LABOUR
DATE: 20/03/2024

EXPLANATION NOTE ON THE 2023 ROE SEASON

The Return of Earnings (ROEs) must be submitted from 1 April 2024 to 30 June 2024. The ROEs submitted after 30 June 2024 will be charged a 10% penalty for late submission. ***NB.*** The 2023 ROE assessment period is for the period from 1 March 2023 to 29 February 2024.

"**Employer**" means any person, including the State, who employs an employee, and includes-

- Any person controlling the business of an employer;
- If the services of an employee are lent or let or temporarily made available to some other person by his employer, such employer for such period as the employee works for that other person;

  A labour broker who against payment provides a person 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.

"**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).
- A person provided by a labour broker against payment to a client.
- Domestic employees

Earnings are all payments of an employee as remuneration that he/she receives from his/her employer before any deductions, whether in money or in kind and includes but not limited to –

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.
- Any other remuneration in cash or in kind to an employee by virtue of his/her contract of service.
- Where the employee is remunerated in accordance with 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.

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.

This gazette is also available free online at www.gpwonline.co.za

MAXIMUM EARNINGS

A Maximum Earnings is applied annually at the end of the assessment period to the individual employee's annual total earnings, not per month. Full annual maximum earnings will apply irrespective of the number of months the employee was employed in the 2023 ROE Season.

	2023 **(01 March 2023 to 29 February 2024) – Assessment Period.**	**2024** **(01 March 2024 to 28 February 2025) – Assessment Period.**
Maximum earnings	R568 959	R597 328

***Examples*:**

1. If an employee has earned a total earnings of R600 000.00 from the employer during the period as stated above, the amount should be capped at R568 959.00 and be declared as such.
2. if an employee has earned total earnings of any amount below R568 959.00, the total earnings must be declared as is, regardless of whether the said employee worked for a full year or part year.

EMPLOYER WHO CEASED TO OPERATE DURING THE 2023 ROE SEASON

When a company is sold, ceased operations, liquidated, sequestered, merged, has no employees, or has a deceased employer/owner.
If the employer has ceased to operate during the 2023 ROE Season, the CF-1C Deregistration Form and the CF-2A must be completed up to the period the employer was operating. CF does not accept zero earnings, and it is the responsibility of the employer to ensure the CF is notified if the business ceases to operate.
The Forms can be accessed at the following address: www.labour.gov.za, click Resource Centre, click Forms, click Compensation for Occupational Injuries and Diseases.
If you wish to re-register with the CF, you cannot re-register online; a manual Registration Form must be completed and forwarded to cfcallcentre@labour.gov.za

RETURN OF EARNINGS ONLINE SUBMISSION

You can submit the Return of Earnings (ROE) on the ROE Online System.

- Go to www.labour.gov.za and click Online Services block/tab you click " ROE Online (cfonline.labour.gov.za)"
- Click on "Employer Registration and ROE Submission" (if already registered)
- Register for online submissions (1st time user)
- Fill in the required fields and login
- Please ensure the declaration is correct and accurate before you click the final submission.
- If an error is detected, you can apply for the revision of the assessment within 60 days of the invoice date.
- Please do not capture a decimal because it would result in an overestimation of the Notice of assessment/Invoice.
- When you are flagged for audit, please furnish us with the required supporting documents and forward them to the CF Call Centre. Please ask for the Call Reference Number to enable tracking of the progress.
- If you do not have all the required supporting documents, please apply for the estimation.
- Your declaration must always be supported by the Detailed Payroll Report (1 March 2023 to 29 February 2024), SARS EMP 501 (2024) and Annual Financial Statement. CF may ask for the documents to verify the completeness and accuracy of your declaration.
- If you encounter any problems please send an e-mail cfcallcentre@labour.gov.za or call 0800 105 350/ 0800 321 322

A LETTER OF GOOD STANDING

A Letter of Good Standings (LOGS) will be generated once the employer complies with the following:

- Declaring the 2023 Return of Earnings.
- A full payment is made to CF with no outstanding balance.

This gazette is also available free online at www.gpwonline.co.za

- An application for instalment is made by the employer and approved by the CF. The employer will be able to generate a monthly LOGS after making a payment.
- A payment made from the employer's ABSA account to CF's ABSA account will reflect on the following day. It means the employer will be able to generate a Letter of Good Standing after uploading the bank statement to the CF's operational system.
- A payment made from the employer's account other than the ABSA account, it will reflect after 1 or 2 days unless it is an immediate payment. Then, the employer will be able to generate a Letter of Good Standing after uploading the bank statement to the CF's operational system.
- Employer must always use the banking details appearing on the Notice of Assessment/Invoice generated by the CF or call the CF Call Centre for confirmation.
- A payment must be made in the bank account appearing in the Notice of Assessment/Invoice and you must use your CF Registration Number (99…..) as a Reference for ease of the allocation of the payment. Your CF registration Number is a 12 digits' number allocated to the employer when registering the business.
- A Letter of Good Standing can only be generated online at https://cfonline.labour.gov.za/OnlineSubmissions. Please make sure the email address is correct because an OTP will be sent to the registered email address to enable you to receive an OTP.
- A validation of a Letter of Good Standing can be checked by following this instruction: www.labour.gov.za, click Online Services, click ROE Online, click Verify Letter of Good Standing. You must enter the Certificate Number from the Letter of Good Standing.

This gazette is also available free online at www.gpwonline.co.za

employment & labour
Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA

Compensation Fund
WORKING FOR YOU

2023

CF-2A FORM: COMPENSATION FOR OCCUPATIONAL INJURIES AND DISEASES ACT 130 OF 1993

RETURN OF EARNINGS

Section A – Employer's details

Name of Employer	
CF Registration No	9 9
UIF Registration No	
CIPC Registration No	
SARS Tax No	
Business Address	
City/Town	
Province	
Postal Address	
Code	
Employer Telephone No	
Mobile Telephone No	
Employer's email address	
Consultant's email address	
Consultant's Telephone No	

Compensation Fund
WORKING FOR YOU

employment & labour
Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA

Compensation Fund
WORKING FOR YOU

SECTION B: Declaration of Earnings					**CF Registration number:99**			
Actual Earnings: 01/03/2023 - 29/02/2024					***Provisional Earnings: 01/03/2024- 28/02/2025***			
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 568 959** 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 568 959** 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 597 328** 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 597 328** per person for the above period.*	
	Number of employees	***Earnings - (Rand only)***	***Number***	***Earnings - (Rand only)***	***Number of employees***	***Earnings - (Rand only)***	***Number of employees***	***Earnings - (Rand 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 Rand.								
GRAND TOTAL OF EARNINGS								
State in words the grand total of earnings:					***State in words the grand total of earnings:***			

Compensation Fund
WORKING FOR YOU

employment & labour
Department:
Employment and Labour
REPUBLIC OF SOUTH AFRICA

SECTION C: Declaration of Oath	CF Registration number:99

I confirm that the information given in this form is true, complete and accurate:

Any information submitted may be subjected to verification. Information submitted knowingly is false may result in a legal action by the Compensation Commissioner.

If an error is detected after submitting your return of earnings, you have 60 days from the date assessed to apply for the revision of assessment. The request must be forwarded to cfcallcentre@labour.gov.za or call 0800 321 322/ 0860 105 350 for assistance.

CF does not have a zero earnings. If the employer has ceased to operate or have no employees, the CF-1C Form must be completed together with this Form up to the period that the business existed.

Declaration by the Employer:
Name & Surname:
Designation/Capacity:
Signature:
Date:
Telephone No:
e-mail address:
Declaration by the Consultant
OR If using a service of a consultant (attach a Power of Attorney and complete)
Name & Surname:
Consultant's Company Name
Signature:
Date:
Telephone No:
e-mail address:
Registered Professional Body & Practise No.

***For* Office Use Only**