

A large, semi-transparent globe is centered in the background. The globe shows the continents of North and South America. It is overlaid with a white grid of latitude and longitude lines. The background is a light gray with a subtle pattern of small white squares and faint, curved white lines that create a sense of depth and global connectivity.

SAPA CONFERENCE



HISTORY OF IOD'S

- Rand Mutual Assurance Co – 1894
- Workman's Compensation Act 1941
- Compensation for Occupational Injuries and Diseases Act 1993



Who Insured

- All persons in employment in RSA
- Mining Industry – Rand Mutual
- Building Industry – FEMA
- All Other – Compensation Commissioner



What Insured

- Death
- Permanent Disability
- Accident Pay
- Medical Treatment
- Travelling



Employer Obligations

- Register
- Complete Earnings Declaration
- Report Injury
- Claim back expenses incurred



Registration

- 24 Classes and 103 subclasses
- Rate from R 0.11 to R 8.26
- Operations change
- Restructures

REGISTRATION OF EMPLOYER

- NB when completing registration form:
 - Part 1.1: Date on which first employee was employed:
example: 2012-03-01
 - Part 2: Particulars of Owner/ CC/ Pty Ltd
 - (Attach a copy of CM1/CK1/ID etc.)
 - Part 3: Detailed description of nature of business:
BNB
 - Part 4: Particulars of Responsible person plus copy of
ID
 - Part 5: BNB: 5.3: period must confirm Part 1.1: For
example: 1/3/2012 – 28/2/2013 plus total
provisional/estimated earnings for period



Earnings Declaration

- Information from Payroll and H/R
- Payroll setup correctly?
- Submitted in time
- Pay assessment within 30 days
- Penalties
- APPLY APPLICABLE THRESHOLDS/MAXIMUS ANNUALLY and NO decimals in figures
- Sign the forms: Employer & Payroll or Agent



GUIDELINES TO ANNUAL ROE

- MUST BE SUBMITTED ANNUALLY ON OR BEFORE 31 MARCH
- IF ROE NOT RECEIVED IN TIME, OBLIGATION OF EMPLOYER TO GET FORM AND SUBMIT TIMEOUSLY
- 10% PENALTY OF FINAL ASSESSMENT FOR LATE SUBMISSION AND LATE PAYMENT
- KEEP PROOF OF SUBMISSION & Copies of ROE's submitted



WHO IS AN EMPLOYEE

“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
- Working Director of a company or Member of a Closed Corporation entered into contract of service
- “Shareholders or Silent partners” are EXCLUDED when only paid in dividends or sharing profit
- NB: Sole owner or partners in a business are not regarded as employees and earnings not declared



WHAT ARE EARNINGS

- EARNINGS are ALL payments made regularly, before any deductions, whether in money or in kind, to employees
- Included: In the gross earnings before any deductions:
 - Overtime of a regular nature
 - Bonuses of any kind: incentive and annual bonuses
 - Commission, even if amount may vary month to month
 - Cash value of food and quarters supplied as part of remuneration package
 - Travel and other allowances paid regularly as part of package
 - Earnings/drawings paid to working Directors or members of Closed Corporation
- **Excluded:**
 - Payments of reimbursive nature
 - Overtime worked occasionally
 - Payments for specific non-recurring tasks which do not form part of employee's normal duties
 - *Ex gratia* payments
 - Travel and other allowances paid occasionally
 - Profit sharing of Directors and Members



CLOSED BUSINESS/SEIZED OPERATIONS

- FINAL EARNINGS:
 - When a business seize operations or is sold
 - Final wages to be declared paid up to that date of closure: 1/3/20.. Up to date of closure

ELECTRONIC SUBMISSION OF ANNUAL ROE



- Registration:
 - DOL website: Click register for User account
 - ID number: verify and complete fields ROE access
 - Email will be sent with username and password: Registered



Login

- Enter username & password
- Capture WCA number and click get organization
- Click “Apply for ROE” (confirmation)
- Retrieve mail and access from DOL
- Click on DOL link from email: verification
- Logged in on employers details



Changing Org details

- Click on “ROE Menu”
- Click “Change organisational details”
- Fill all compulsory fields in red & tick terms & conditions box
- Click “Save Details” button
- Details updated
- NB: email address



Submitting ROE

- Click on “ROE Menu”
- Click on “Submit Return of Earnings”
- Tick terms & conditions box
- Capture and enter: No of employees, Employees earnings, Director earnings: Actual wages leg and Provisional wages
- Click on “Save Return of Earnings”
- Verify Earnings: Yes to submit



LETTER OF GOOD STANDING

- Once assessed, paid and number up to date, will be issued until the following year
- Otherwise: issued on month to month basis until assessed and paid



THANK YOU

• Tel: 012 346 8100